

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

July 30, 2002

REVENUE REGULATIONS NO. 11-2002

SUBJECT : Extending the Deadline for the Submission of the Application for Revalidation of Issued Permits to Establishments Subject to Excise Tax as well as Providing for Appeals Mechanism in the Revalidation Process, Amending for this Purpose Revenue Regulations No. 7-2002

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. Scope. – Pursuant to the provisions of Section 244, in relation to Section 245 of the National Internal Revenue Code of 1997, these Regulations are hereby promulgated in order to extend the deadline on the application for revalidation of permits as prescribed in Revenue Regulations No. 7-2002 and to prescribe an appeals mechanism, as an observance of due process, for disapproved applications.

SECTION 2. Extension of the Deadline for Filing the Application For Revalidation. - The deadline of July 31, 2002 provided in Section 2 of Revenue Regulations No. 7-2002 is hereby amended such that the new deadline for filing the application for revalidation shall be **on or before October 31, 2002**. In this connection, only those permits prescribed herein that have been issued as of July 31, 2002 shall be required to be surrendered and revalidated.

SECTION 3. Appeal on Disapproved Applications for Revalidation. - Section 3 of Revenue Regulations No. 7-2002 is further amended to include the following additional paragraphs:

“In cases where the Evaluation Committee disapproves the application for revalidation, the applicant may appeal to the Commissioner or his duly authorized representative such as adverse decision not later than three (3) days after actual receipt of notice of disapproval. The applicant shall submit to the Commissioner or his duly authorized representative a sworn statement, together with any supporting documents, indicating the reasons for contesting such decision. The resolution on the appeal, which

shall be final, shall be issued within thirty (30) days after the date of receipt of the sworn statement.

Pending resolution of the appeal, the permit subject to appeal shall be considered valid until the decision thereon has been issued.”

SECTION 4. Effectivity. – These regulations shall take effect immediately.

(Original Signed)
JOSE ISIDRO N. CAMACHO
Secretary of Finance

Recommending Approval:

(Original Signed)
RENÉ G. BAÑEZ
Commissioner of Internal Revenue