**REVENUE REGULATIONS NO. 5-98** issued July 1, 1998 implements Sections 21 and 23 of RA No. 8479 relative to the payment made by certain oil companies of their respective specific taxes through "Reimbursement Certificates" issued by the Department of Energy (DOE). The Reimbursement Certificates issued by the DOE covering all outstanding claims against the Oil Price Stabilization Fund (OPSF) will be honored and accepted by the Bureau of Customs and the Bureau of Internal Revenue as payment to the extent of ten percent (10%) per payment of the tariff duties and specific taxes due from the creditor-claimants against the OPSF until such claims are settled in full; Provided, that the Reimbursement Certificates: a) has been duly issued by the DOE and duly approved by the COA; b) will be accepted by the BIR only in payment of specific taxes on the Oil Company's local production and removal of petroleum products subject to specific taxes; and c) will be accepted only by the collection agency where each certificate has been initially applied, among others.