

REVENUE REGULATIONS NO. 11-2000 issued December 29, 2000 prescribes the registration and filing of income tax returns and payment of income tax, if any, of marginal income earners with gross sales/receipts not exceeding P 100,000.00 during any twelve (12) month period.

Marginal income earners will be given the opportunity to register with the Bureau of Internal Revenue, with no charge and without complying with the usual documentary requirements, such as maintenance of books of accounts and issuance of registered receipts/invoices.