

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

May 2, 2002

**REVENUE REGULATIONS NO. 6-2002**

**SUBJECT** : *Revoking Revenue Regulations No. 3-90 and All Other  
Internal Revenue Issuances Relative to its Implementation*

**TO** : *All Internal Revenue Officers and Others Concerned*

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Pursuant to Section 244 in relation to Section 232 of the National Internal Revenue Code of 1997, this Regulations is hereby promulgated to revoke Revenue Regulations No. 3-90 and all other internal revenue issuances, including revenue rulings, relative to its implementation.

**SECTION 1 - Revocation**

Revenue Regulations No. 3-90 is hereby revoked. Accordingly, the privileges, incentives and benefits of taxpayers, including that of the last priority in audit, under Revenue Regulations No. 3-90, are hereby withdrawn.

**SECTION 2 - Effectivity**

This regulations shall take effect immediately and apply to internal revenue tax returns for the taxable year 2002 and subsequent years.

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

Recommending approval:

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