

REVENUE REGULATIONS NO. 4-98 issued June 29, 1998 implements the provision of RA No. 6734 relative to the proportionate share of the provinces comprising the Autonomous Region in Muslim Mindanao (ARMM) in the national collections from businesses operating in the Region. Pursuant to ARMM Executive Order No. 9, as amended, the BIR and other national collecting officers will be responsible for the remittance of the following: a) 30% share of the province where the revenues were generated through the Provincial Treasurer; b) 30% share of the Regional Government in the national collections of the ARMM through the Regional Treasurer; and c) 40% National Government share to the Bureau of Treasury through the nearest Authorized Government Depository Banks (AGDB) branch. The responsibilities of the BIR Collection Agents in the ARMM, the Regional Treasurer - ARMM, the Provincial Treasurer - AGDB branch and the Fiscal Examiner are specified in the Regulations.