

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

June 08, 2003

**REVENUE REGULATIONS NO. 19-2003**

**SUBJECT : Regulations to Defer the Implementation of the Provisions Prescribed by Revenue Regulations No. 4-2003 which Further Amended Certain Provisions of Revenue Regulations No. 14-97 as Amended by Revenue Regulations No. 14-99.**

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

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**SECTION 1. SCOPE.** - Pursuant to the provisions of Section 244 in relation to Section 245 of the National Internal Revenue Code of 1997 (Code), these Regulations are hereby promulgated to defer the implementation of the amendatory provisions introduced by Revenue Regulations No. 4-2003 amending Revenue Regulations No. 14-97, as amended by Revenue Regulations No. 14-99.

**SEC. 2. DEFERMENT CLAUSE** - Section 3 of Revenue Regulations No. 8-2003, as last amended by Revenue Regulations 18-2003, is hereby further amended to read as follows:

**“SEC. 3. DEFERMENT CLAUSE.** - In light of the passage by the Senate on second reading of the bill revising the excise tax system on motor vehicles and to allow ample time for the legislative process to be completed and pending the lifting of the writ of preliminary injunction issued in Civil Case No. Q03 - 48953 of the Regional Trial Court of Quezon City, Branch 222, the implementation of Revenue Regulations No. 4-2003 is hereby deferred until September 08, 2003.

**SEC. 3. EFFECTIVITY CLAUSE.** – These Regulations shall take effect immediately upon approval hereof.

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

Recommending Approval:  
(Original Signed)  
**GUILLERMO L. PARAYNO, JR.**  
Commissioner of Internal Revenue