

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

May 3, 2018

REVENUE MEMORANDUM CIRCULAR NO. 30-2018

SUBJECT

Amended Documentary Requirements for New Business Registrants

TO

All Internal Revenue Officials, Employees and Others Concerned.

This Circular is being issued to amend Annexes A1 to A3 of Revenue Memorandum Circular (RMC) No. 93-2016, as amended by RMC No. 137-2016. The documentary requirements of new business registrants were amended in line with the Data Privacy Act of 2012 and in compliance with the Ease of Doing Business (EODB).

The following changes on the list of documentary requirements have been made in Annexes A1-A3 of the said RMC:

- 1. Removal of Books of Account in securing a Certificate of Registration (COR) and Authority to Print (ATP). Books of Account for new business registrants shall be registered by the taxpayer within thirty (30) calendar days from the date of business registration. Failure to register such within the prescribed period shall be subject to penalties pursuant to existing revenue issuances.
- 2. In case of an authorized representative who will transact with the Bureau in behalf of the taxpayer, the following shall be required:
 - 2.1 For Individual
 - a. Special Power of Attorney (SPA); and
 - b. Identification Card (ID) of the authorized person.
 - 2.2 For Non-Individual
 - a. Board Resolution indicating the name of the authorized representative;
 - b. Secretary's Certificate; and
 - c. ID of the authorized person.

This Circular revokes all other issuances inconsistent herewith and shall take effect immediately. All internal revenue officers and employees are hereby enjoined to give this Circular a wide publicity as possible.

BUREAU OF INTERNAL REVENUE EXECORDS MGT. DIVISION

MAY 0 3 2018

RECEIVED

CAESAR R. DULAY

Commissioner of Internal Revenue
0.16098

R.G. Manabat & Co. TAX

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IMPORTANT:

REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

ANNEX "A1" BIR's Copy REVISED FEB2018

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY REQUIREMENTS

SELF-EMPLOYED INDIVIDUALS, ESTATES AND TRUSTS

1. Processing of transactions commence only upon submission of

		.ETE DOCUMENTS. ✓" for submitted documents and "X" for lacking documents.			
FOR	SELI	F-EMPLOYED, PROFESSIONALS, MIXED INCOME EARNERS			
0	1	BIR Form No. 1901;			
0	2	Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address and birthdate of the applicant;			
0	3	Photocopy of Mayor's Business Permit; or			
		Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU; and/or			
		Professional Tax Receipt/Occupational Tax Receipt issued by the LGU; or DTI Certificate;			
\cap	4	Proof of Payment of Registration Fee (RF)			
_		(if with existing TIN or applicable after TIN issuance)			
0	5	BIR Form No. 1906; (Select an Accredited Printer)			
0	6	Final & clear sample of Principal Receipts/ Invoices;			
- 111	Ado	ditional documents, if applicable:			
0	1	Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau;			
0	2	Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier);			
	3	Photocopy of the Trust Agreement (for Trusts);			
0	4	Photocopy of the Death Certificate of the deceased (for Estate under judicial settlement);			
0	5	Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity;			
0	6	Proof of Registration/Permit to Operate BOI/BOI- ARMM, PEZA, BCDA and SBMA			
Subr	nitte	d by: Date: Name of Taxpayer			
Received by: Date:					

NOTE: The BIR shall dispose all pending applications with incomplete requirements after thirty (30) calendar days from receipt of application.

CSS Personnel

identified lacking documentary requirement/s (marked with "X")

which I commit to submit within five (5) working days.

I understand that my application will only be processed upon

Name of Taxpayer/Representative

(Signature over printed name)

_, of legal age, hereby acknowledge the

Date:

Date:

Acknowledgement by applicant:

submission of complete document/s.

Validated/Noted by:



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

ANNEX "A1" Taxpaver's Copy REVISED FEB2018

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY REQUIREMENTS

SELF-EMPLOYED INDIVIDUALS, ESTATES AND TRUSTS

IMPORTANT:

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NOTE: The BIR shall dispose all pending applications with incomplete requirements after thirty (30) calendar days from receipt of application.

CSS Personnel

Date: _

Validated/Noted by:

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE REVISED FEB2018

ANNEX "A2.1" *BIR's Copy*

APPLICATION FOR REGISTRATION – CHECKLIST OF DOCUMENTARY REQUIREMENTS

CORPORATIONS, PARTNERSHIPS (TAXABLE OR NON-TAXABLE)

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- Processing of transactions commence only upon submission of COMPLETE DOCUMENTS.
- 2. Mark "✓" for submitted documents and "X" for lacking documents.

FOR C	OR	PORATIONS/PARTNERSHIPS					
0	1	BIR Form No. 1903;					
	2	Photocopy of SEC Certificate of Incorporation; or					
		Photocopy Certificate of Recording (in case of					
		partnership); or Photocopy of License to Do Business in the Philippines					
		(in case of foreign corporation);					
\cap	3	Articles of Incorporation; or					
_		Articles of Partnerships					
\overline{O}	4	Photocopy of Mayor's Business Permit; or					
_		Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU;					
\cap	5	Proof of Payment of Registration Fee (RF)					
_		(not applicable to those exempt from the imposition of RF)					
0	6	BIR Form No. 1906; (Select an Accredited Printer)					
0	7	Final & clear sample of Principal Receipts/ Invoices;					
	Add	litional documents, if applicable:					
	1	Board Resolution indicating the name of the					
		authorized representative and Secretary's Certificate, in case of authorized representative who will transact					
		with the Bureau;					
\cap	2	Franchise Documents (e.g. Certificate of Public					
		Convenience) (for Common Carrier);					
0	3	Memorandum of Agreement (for JOINT VENTURE)					
	4	Franchise Agreement;					
0	5	Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity;					
0	6	Proof of Registration/Permit to Operate with BOI, BOI-ARMM, SBMA, BCDA, PEZA					
Subm	itte						
		Name of Taxpayer					
Recei	հգտ	bv: Date:					
NCCCI		Officer					
Ackn	owl	edgement by applicant:					
I		, of legal age, hereby acknowledge the lacking documentary requirement/s (marked with "X")					
which	mec 1 I	commit to submit within five (5) working days.					
I und	I understand that my application will only be processed upon						
subm	issi	on of complete document/s.					
		Date:					
		Name of Taxpayer/Representative					
		(Signature over printed name)					
Valid	atec	l/Noted by: Date:					
		CSS Personnel					

NOTE: The BIR shall dispose all pending applications with incomplete requirements after thirty (30) calendar days from receipt of application.



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION – CHECKLIST OF DOCUMENTARY REQUIREMENTS

CORPORATIONS, PARTNERSHIPS (TAXABLE OR NON-TAXABLE)

IMPORTANT:

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2	Mark "√" for submitted documents and "X" for lacking documents

FOR CO	RPORATIONS/PARTNERSHIPS
\bigcap 1	BIR Form No. 1903;
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	Photocopy Certificate of Recording (in case of
	partnership); or
	Photocopy of License to Do Business in the Philippines (in case of foreign corporation);
O 3	Articles of Incorporation; or
	Articles of Partnerships
	Photocopy of Mayor's Business Permit; or
	Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU;
O 5	Proof of Payment of Registration Fee (RF)
	(not applicable to those exempt from the imposition of RF)
O 6	BIR Form No. 1906; (Select an Accredited Printer)
O 7	Final & clear sample of Principal Receipts/ Invoices;
A	lditional documents, if applicable:
O 1	
	authorized representative and Secretary's Certificate,
	in case of authorized representative who will transact with the Bureau:
<u> </u>	AND 11
	Convenience) (for Common Carrier);
O 3	Memorandum of Agreement (for JOINT VENTURE)
O 4	Franchise Agreement;
O 5	
	Enterprises (BMBE) registered entity;
O 6	Proof of Registration/Permit to Operate with BOI, BOI-ARMM, SBMA, BCDA, PEZA
	BUI-ARMIN, SDIMA, BUDA, FEZA
Submitt	ed by: Date:
	Name of Taxpayer
Receive	d by: Date:
MECEIVE	Officer Date.
Acknov	vledgement by applicant:
1	, of legal age, hereby acknowledge the
identifi	ed lacking documentary requirement/s (marked with "X"
which	I commit to submit within five (5) working days
1 under	stand that my application will only be processed upor sion of complete document/s.
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NOTE: The BIR shall dispose all pending applications with incomplete requirements after thirty (30) calendar days from receipt of application.

REVISED FEB2018

CSS Personnel

Name of Taxpayer/Representative (Signature over printed name)

Validated/Noted by:

Date:

Date: _



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF INTERNAL REVENUE

ANNEX "A2.2" BIR's Copy REVISED FEB2018

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY REQUIREMENTS

COOPERATIVES, ASSOCIATIONS (TAXABLE OR NON-TAXABLE)

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- 1. Processing of transactions commence only upon submission of COMPLETE DOCUMENTS.
- Mark "√" for submitted documents and "X" for lacking documents. FOR GAIs AND LGUs 1 BIR Form No. 1903; Photocopy of Unit or Agency's Charter; FOR COOPERATIVES BIR Form No. 1903; 1 Photocopy of Cooperative Development Authority (CDA) Certificate of Registration; and Articles of Cooperation BIR Form No. 1906; (Select an Accredited Printer) Final & clear sample of Principal Receipts/ Involces; FOR HOME OWNER'S ASSOCIATION BIR Form No. 1903: 2 Photocopy of Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); and Articles of Association BIR Form No. 1906; (Select an Accredited Printer) Final & clear sample of Principal Receipts/ Invoices; FOR LABOR ORGANIZATION, ASSOC. OR GROUP OF UNION OR WORKERS BIR Form No. 1903; 2 Photocopy of Certificate of Registration issued by the Department of Labor and Employment (DOLE); and Constitution and by-laws of the applicant union BIR Form No. 1906; (Select an Accredited Printer) Final & clear sample of Principal Receipts/ Invoices; 5 FOR FOREIGN EMBASSIES BIR Form No. 1903; Endorsement from Department of Foreign Affairs (DFA) FOR INTERNATIONAL ORGANIZATIONS BIR Form No. 1903; Host agreement or any international agreement duly certified by DFA Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau; if applicable Submitted by: Date: Name of Taxpayer Received by: Date: Officer Acknowledgement by applicant: __ , of legal age, hereby acknowledge the identified lacking documentary requirement/s (marked with "X") which I commit to submit within five (5) working days. I understand that my application will only be processed upon submission of complete document/s. Name of Taxpayer/Representative (Signature over printed name) Validated/Noted by: Date: _ CSS Personnel

NOTE: The BIR shall dispose all pending applications with a incomplete requirements after thirty (30) calendar days from receipt of application.



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

BUREAU OF INTERNAL REVENUE

ANNEX "A2.2" Taxpayer's Copy REVISED FEB2018

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY REQUIREMENTS

COOPERATIVES, ASSOCIATIONS (TAXABLE OR NON-TAXABLE)

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FOR GAIs AND LGUS

1 BIR Form No. 1903;

1.	Processing of transactions commence only upon submission of
	COMPLETE DOCUMENTS.
2.	Mark "√" for submitted documents and "X" for lacking documents.

\bigcirc 2	Photocopy of Unit or Agency's Charter;
FOR COC	PERATIVES
	BIR Form No. 1903;
O 2	Photocopy of Cooperative Development Authority (CDA) Certificate of Registration; and
	Articles of Cooperation
0 4	BIR Form No. 1906; (Select an Accredited Printer)
0 5	Final & clear sample of Principal Receipts/ Invoices;
FOR HO	ME OWNER'S ASSOCIATION
	BIR Form No. 1903;
	Photocopy of Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); and
O 3	Articles of Association
	BIR Form No. 1906; (Select an Accredited Printer)
0 5	Final & clear sample of Principal Receipts/ Invoices;
FOR LAI	BOR ORGANIZATION, ASSOC. OR GROUP OF UNION OR WORKERS
O 1	BIR Form No. 1903;
O 2	Photocopy of Certificate of Registration issued by the Department of Labor and Employment (DOLE); and
0 3	Constitution and by-laws of the applicant union
0 4	BIR Form No. 1906; (Select an Accredited Printer)
0 5	Final & clear sample of Principal Receipts/ Invoices;
FOR FOR	REIGN EMBASSIES
O 1	BIR Form No. 1903;
	Endorsement from Department of Foreign Affairs (DFA)
FOR INT	ERNATIONAL ORGANIZATIONS
	BIR Form No. 1903;
	Host agreement or any international agreement duly certified by DFA
	Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau; if applicable
Submit	ted by: Date: Name of Taxpayer
Receive	ed by: Date:
	Officer
Acknow	wledgement by applicant:
which I under	, of legal age, hereby acknowledge the ed lacking documentary requirement/s (marked with "X") I commit to submit within five (5) working days. estand that my application will only be processed upon sion of complete document/s.
	Name of Taypayor (Popuscentative
	Name of Taxpayer/Representative (Signature over printed name)
Validat	ed/Noted by: Date:

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

ANNEX "A3" BIR's Copy REVISED FEB2018

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY REQUIREMENTS

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- 1. Processing of transactions commence only upon submission of COMPLETE DOCUMENTS.
- 2. Mark " \checkmark " for submitted documents and "X" for lacking documents.

1 BIR Form No. 1901; 2 Photocopy of Mayor's Business Permit; or Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU; and/or	REGI	STR	ATION OF BRANCH/FACILITY TYPE - INDIVIDUAL
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2 Photocopy of Mayor's Business Permit; or	REGI	STR	ATION OF BRANCH/FACILITY TYPE – NON-INDIVIDUAL
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(not applicable to those exempt from the imposition of ARF) Solution Solution			
Submitted by: Date: Name of Taxpayer Date: Date: Date: Date: Officer Acknowledgement by applicant: , of legal age, hereby acknowledge the identified lacking documentary requirement/s (marked with "X") which I commit to submit within five (5) working days. I understand that my application will only be processed upon submission of complete document/s. Date:	\cup	4	Proof of Payment of Annual Registration Fee (ARF)
Submitted by: Date: Name of Taxpayer Received by: Date: Officer Acknowledgement by applicant: I, of legal age, hereby acknowledge the identified lacking documentary requirement/s (marked with "X") which I commit to submit within five (5) working days. I understand that my application will only be processed upon submission of complete document/s. Date: Name of Taxpayer/Representative (Signature over printed name) Validated/Noted by: Date:			
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Name of Taxpayer Received by:	\Box	6	Final & clear sample of Principal Receipts/ Invoices;
Name of Taxpayer Received by:	Cuhr	nitte	Date:
Officer Acknowledgement by applicant: I	Subi	HILLE	
Officer Acknowledgement by applicant: I			
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Submission of complete document/s. Date: Name of Taxpayer/Representative (Signature over printed name) Validated/Noted by: Date:	whic	ch I	commit to submit within five (5) working days.
Date: Name of Taxpayer/Representative (Signature over printed name) Validated/Noted by: Date:	ı un subi	niss	ion of complete document/s.
Name of Taxpayer/Representative (Signature over printed name) Validated/Noted by:			•
(Signature over printed name) Validated/Noted by: Date:			
Validated/Noted by: Date:			
T 4110 110 110 110 110 110 110 110 110 11			(September 2015)
	Vali	date	,···

NOTE: The BIR shall dispose all pending applications with incomplete requirements after thirty (30) calendar days from receipt of application.



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE

ANNEX "A3" Taxpayer's Copy REVISED FEB2018

BUREAU OF INTERNAL REVENUE

APPLICATION FOR REGISTRATION -CHECKLIST OF DOCUMENTARY R

TIPCKTIPI OF I	JOGOPHEN ************************************
REQUIREMENTS	S

REGISTRATION OF BRANCH AND FACILITY TYPES

IMPOR	(TAN	II:	
CO	MPL	sing of transactions commence only upon submission of .ETE DOCUMENTS.	
		/" for submitted documents and "X" for lacking documents.	
REGI	STR	ATION OF BRANCH/FACILITY TYPE - INDIVIDUAL	
0	1	BIR Form No. 1901;	
	2	Photocopy of Mayor's Business Permit; or	
		Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU; and/or	
		Professional Tax Receipt/Occupational Tax Receipt issued by the LGU; or DTI Certificate;	
0	3	Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau; if applicable	
0	4	Proof of Payment of Registration Fee (RF)	
$\overline{\cap}$	5	BIR Form No. 1906; (Select an Accredited Printer)	
Ō	6	Final & clear sample of Principal Receipts/ Invoices;	
DEC	מדט	ATION OF BRANCH/FACILITY TYPE – NON-INDIVIDUAL	
C KEG	1	BIR Form No. 1903;	
$\frac{\circ}{\circ}$	2	Photocopy of Mayor's Business Permit; or	
U	4	Duly received Application for Mayor's Business Permit if the former is still in process with the LGU; and/or Board Resolution/Secretary Certificate stating the Branch Establishment;	
0	3	Board Resolution and Secretary Certificate, in case of authorized representative who will transact with the Bureau; if applicable	
O	4	Proof of Payment of Annual Registration Fee (ARF) (not applicable to those exempt from the imposition of ARF)	
\cap	5	BIR Form No. 1906;	
ŏ	6	Final & clear sample of Principal Receipts/ Invoices;	
Sub	nitte	ed by: Date: Name of Taxpayer	
Rece	eived	l by: Date:	
		Officer	
_	now	ledgement by applicant:	
whic I un	ch I ders	, of legal age, hereby acknowledge the d lacking documentary requirement/s (marked with "X") commit to submit within five (5) working days. stand that my application will only be processed upon ion of complete document/s.	
		Date:	
		Name of Taxpayer/Representative (Signature over printed name)	
Vali	date	d/Noted by: Date:	
		CSS Personnel	

NOTE: The BIR shall dispose all pending applications with incomplete requirements after thirty (30) calendar days from receipt of application

