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

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September 14, 2020

REVENUE MEMORANDUM CIRCULAR NO. 103-2020

SUBJECT : Registration of Overseas Filipinos for Purposes of Opening a Bank Account in Availing of Personal Equity and Retirement Account (PERA)

TO : All Internal Revenue Officers, Employees and Others Concerned

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The Bangko Sentral ng Pilipinas (BSP) and Bureau of Internal Revenue (BIR) had launched the Digital Personal Equity and Retirement Account (PERA) platform. The PERA was created under Republic Act No. 9505 and implemented by Revenue Regulations No. 17-2011 and Revenue Memorandum Order No. 42-2016.

With the launching of the digital platform, Overseas Filipino investors who do not have any Taxpayer Identification Numbers (TINs) are being required to secure their TINs before they can open an account with banks and become eligible to invest in the PERA. Hence, all Overseas Filipinos can submit application for Taxpayer Identification Number (TIN)/registration through the following manners:

1. **Through their Authorized Representative**

   Overseas Filipinos **may secure their TIN manually**, through their authorized representative by submission of the required documentary requirements specified under Annex A5.1 [E.O. 98 – Individual (Local)] of Revenue Memorandum Circular No. 57 – 2020. The application for TIN shall be filed at Revenue District Office (RDO) No. 39 – South Quezon City.

2. **Via Electronic Mail (e-Mail) Application**

   Overseas Filipinos may submit application for TIN **thru email** at **rdo_39css@bir.gov.ph** together with the following documentary requirements with reference to the Implementing Rules and Regulations of RA 9505.

   Special Rules for Overseas Filipinos applying for TIN through email:

   Only the Overseas Filipino can submit his/her application via email. Authorized representative is not allowed. The application sent via email shall be required to attach a scanned copy of the following documentary requirements:

   a. Duly accomplished and signed BIR Form No. 1904 (Annex A);
   b. Passport (Bio page, including date of exit/departure stamp, if applicable);
   c. In lieu of Special Power of Attorney, as proof of absence in the country and account opening with banks, Overseas Employment Certificate (OEC) issued by the Philippine Overseas Employment Administration

(POEA); or any official document showing that he will earn or has earned income in a foreign country in the year of PERA Contribution;

d. In case of legitimate spouse of the Overseas Filipino, the marriage certificate shall be submitted in addition to items (a) to (c) mentioned above.

For purposes of this registration, Overseas Filipinos shall not be issued any TIN Card. For applications filed manually, the BIR Form No. 1904 duly stamped received indicating the TIN issued shall serve as proof of registration. On the other hand, for applications filed through email, the acknowledgment receipt/reply to the email is sufficient proof of receipt of such application.

All internal revenue officers, employees and others concerned are enjoined to give this Circular the widest dissemination and publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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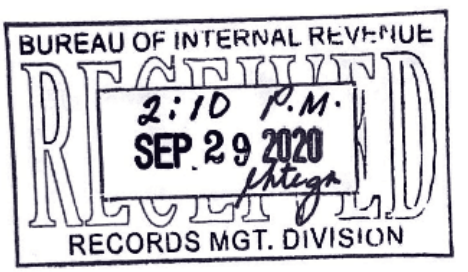

ANNEX "A"

(To be filled out by BIR) DLN: _____

Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

APPLICATION FOR REGISTRATION

Enter all required information in CAPITAL LETTERS using BLACK ink. Mark all applicable boxes with an "X". One copy must be filed with the BIR and one held by the taxpayer.

BIR Form No. **1904** January 2018 (ENCS)

For One-Time Taxpayer and Person Registering under E.O. 98
(Securing a TIN to be able to transact with any government office)

1 PhilSys Number (PSN) *(If Applicable)*	2 Taxpayer Identification Number (TIN)	3 Date of Registration *(MM/DD/YYYY)*	4 RDO Code

Part I – Taxpayer Information

5 Taxpayer Type

- ☐ E.O. 98 (Filipino Citizen)
- ☐ E.O. 98 (Foreign National)
- ☐ One-Time Transaction – Filipino Citizen
- ☐ One-Time Transaction – Foreign National
- ☐ Non-Resident Foreign Corporation
- ☐ Non-Resident Foreign Partnership
- ☐ Passive Income Earner Only

6 Foreign TIN *(if any)*

7 Country of Residence

8 Taxpayer's Name *(If Individual) Last Name* | *First Name* | *Middle Name* | *Suffix* | *Nickname*

9 Taxpayer's Name *(If Non-Individual, Registered Name)*

10 Taxpayer's Name *(If ESTATE, ESTATE of (First Name, Middle Name, Last Name, Suffix))* *(If TRUST, FAO: (First Name, Middle Name, Last Name, Suffix))*

11 Local/Registered Address

Unit/Room/Floor/Building No. | *Building Name/Tower*

Lot/Block/Phase/House No. | *Street Name*

Subdivision/Village/Zone | *Barangay*

Town/District | *Municipality/City*

Province | *ZIP Code*

12 Principal Foreign Address *(Indicate complete foreign address)*

13 Date of Birth/Organization *(MM/DD/YYYY)*	14 Contact Number *(Phone/Mobile No.)*	15 Date of Arrival in the Philippines *(MM/DD/YYYY)*	16 Municipality Code *(To be filled-up by BIR)*
/ /		/ /	

17 Mother's Maiden Name	18 Father's Name

19 Gender	20 Email Address
☐ Male ☐ Female	

Part II – Transaction Details

21 Purpose of TIN Application

☐ A Dealings with Banks ☐ B Dealings with Government Agencies ☐ C Tax Treaty Relief

Part III – Withholding Agent/Accredited Tax Agent Information

22 Taxpayer Identification Number (TIN) | **23 RDO Code**

24 Withholding Agent/Accredited Tax Agent's Name *(Last Name, First Name, Middle Name for Individual)/(Registered Name for Non-Individual) (If different from taxpayer)*

25 Registered Address *(Sub-street, Building/Street, Barangay, City/Municipality, Province)*

25A ZIP Code

26 Contact Number *(Phone/Mobile No.)*	27 Email Address

28 Declaration

I declare, under the penalties of perjury, that this application has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give my consent to the processing of my information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

TAXPAYER/AUTHORIZED REPRESENTATIVE
(Signature over Printed Name)

Title/Position of Signatory

Stamp of BIR Receiving Office and Date of Receipt

*Note: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

Required Attachments/Documents:

A. For Individual – Any identification issued by an authorized government body (e.g. Birth Certificate, Passport, Driver's License) that shows the name, address and birthdate of the applicant
– Passport (in case of Non-Resident Alien not engaged in trade or business)

B. For Non-Individual – Any official document issued by an authorized government body (e.g. government agency (tax authority) thereof, or a municipality) that includes the name of the non-individual and the address of its principal office in the jurisdiction in which the non-individual was incorporated or organized (e.g. Articles of Incorporation, Certificate of Residency)

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