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

December 21,, 2016

REVENUE MEMORANDUM CIRCULAR NO. 133-2016

SUBJECT : **Publishing the Full Text of the Memorandum of Agreement Between the Bureau of Internal Revenue and Department of Trade and Industry**

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) between the Bureau of Internal Revenue (BIR) and Department of Trade and Industry (DTI)) signed on the 10th day of October at BIR National Office Building, BIR Road, Diliman, Quezon City.

"MEMORANDUM OF AGREEMENT

KNOW ALL MEN AND WOMEN BY THESE PRESENTS:

This Memorandum of Agreement (MOA), made and entered into this 10th day of October 2016 at Quezon City, by and between:

The **BUREAU OF INTERNAL REVENUE**, a government agency duly organized and existing under Philippine Law, with office address at BIR National Office Bldg., BIR Road, Diliman, Quezon City, herein represented by the Commissioner of Internal Revenue **CAESAR R. DULAY** and hereinafter referred to as "BIR";

-and-

The **DEPARTMENT OF TRADE AND INDUSTRY,** with office address at Trade & Industry Building 361 Senator Gil J. Puyat Avenue, Makati City, herein represented by the Honorable Department Secretary **RAMON M. LOPEZ** and hereinafter referred to as "DTI";

WITNESSETH:

WHEREAS, the National Internal Revenue Code of 1997 (Tax Code), as amended, mandates the BIR to administer and execute all internal revenue tax laws;

WHEREAS, the Department of Trade and Industry (DTI) is the primary coordinative, promotive, facilitative, and regulatory arm of the Executive Branch of government in the area of trade, industry and investment;

WHEREAS, the BIR has issued Revenue Regulations (RR) No. 7-2012, as amended, prescribing the consolidated policies and procedures on Primary Registration, Updates and Cancellation of Business;

WHEREAS, based on the RR, every person subject to any internal revenue tax is required to secure a Taxpayer Identification Number (TIN);

WHEREAS, to facilitate the easy monitoring of DTI registered business; the issuance of TINs via Electronic Registration System (eREG) facility is part of the registration procedures with the DTI;

WHEREAS, DTI requires the registration of business name for sole proprietors and partnership pursuant to ACT No. 3883, as amended by Act No. 41476 and R.A. No. 863, otherwise known as the Business Name Law;

WHEREAS, the objective is to accelerate the socio-economic development of the country and to promote ease of doing business and thereby raise Philippine competitiveness;

WHEREAS, this MOA is entered into by the parties to attain the said objective and to agree on certain policies and procedures for the registration of business under the jurisdiction of the DTI.

NOW THEREFORE, for and in consideration of the above premises and their mutual covenants herein set forth, the Parties hereto agree, as they have agreed to establish a link in order to facilitate the issuance of TIN to sole proprietors as part of the process of their DTI registration procedures as follows:

I. The BIR shall:

a) Issue TIN through the web service of eReg System linked to the Philippine Business Registry (PBR) under DTI.
b) Process the registration of the new business and shall issue the corresponding Certificate of Registration (COR) and other permits relative to the secondary registration after completion of documentary requirements. The date of business registration shall be effective on the date of the issuance of the COR.
c) Provide information materials to the DTI to be given to their clients.

II. The DTI shall:

a) Issue TINs to their clients through the Philippine Business Registry connected to the BIR web service.
b) Generate a list of DTI-registered business with issued TIN for the month to be submitted to the BIR for further processing and monitoring.
c) Inform their clients to secure the BIR-COR by submitting complete BIR registration requirements to the BIR.

III. The BIR and DTI shall jointly issue guidelines and procedures in implementing this Memorandum of Agreement.

IN WITNESS HEREOF, the Parties have hereunto affixed their signatures on the date and place herein above-mentioned.

For the Bureau of Internal Revenue

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

For the Department of Trade and Industry

(Original Signed)
RAMON M. LOPEZ
Secretary of Trade and Industry

WITNESSETH:

(Original Signed)	(Original Signed)	(Original Signed)
NESTOR S. VALEROSO	**LANEE – CUI DAVID**	**NORA K. TERRADO**
DCIR-Operations Group	DCIR-Information Systems Group	Undersecretary, Department of
Bureau of Internal Revenue	Bureau of Internal Revenue	Trade and Industry"

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue