REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 28, 2016

REVENUE MEMORANDUM CIRCULAR NO. 197-2016

SUBJECT : **Clarification on Compliance on Business Registration Requirements Pursuant to Revenue Memorandum Circular No. 93-2016 and Amending Annexes A1, A2.1, A2.2, A4, A6 and A10**

TO : **All Internal Revenue Officials, Employees and Others Concerned.**

This Circular is being issued to clarify the compliance on the submission of checklist of documentary requirements and amend **Annexes A1, A2.1, A2.2, A4, A6** and **A10** of Revenue Memorandum Circular (RMC) No. 93-2016 relative to the streamlining of business registration requirements with the Bureau of Internal Revenue.

Clarification:

1. All checklist of documentary requirements shall be accomplished by the applicant-taxpayer in duplicate copies: (1) BIR's Copy and (2) Taxpayer's Copy;
2. Submitted application with incomplete requirements shall be received by the Revenue District Office (RDO) for processing of application upon submission of the complete documentary requirements within five (5) working days;
3. Pending applications with incomplete requirements shall be kept by the RDOs up to thirty (30) calendar days from the date received of application;
4. The concerned RDO thru the Client Support Section (CSS) Chiefs, shall prepare and maintain the List of Unprocessed Applications with Incomplete Requirements (Annex 'B') exceeding the thirty (30) calendar-day repository period, including the checklist of documentary requirements with recommendation for disposal of all submitted documents due to non-compliance.

Amendments:

Attached are the amended Annexes relative to RMC No. 93-2016 as follows:

a. **A1** - adding of "Franchise Documents (e.g. Certificate of Public Convenience) if applicable, for Common Carrier"
b. **A2.1** - adding of "Franchise Documents (e.g. Certificate of Public Convenience) if applicable, for Common Carrier"
c. **A2.2** - removing the "Proof of payment of Annual Registration Fee" requirement in the application for registration of Home Owner's Association and Labor Organization, Association or Group of Union or Workers;
d. **A4** – adding of "Photocopy of duly received Application for Alien Employment Permit (AEP) by the Department of Labor and Employment (DOLE)" In lieu of working permit;
e. **A6** - removing the "Job Order" requirement in the Application for Authority to Print;
f. **A7** – removing "Official Appointment Book (for Professionals only)";
g. **A10** - adding of "Amended Articles of Incorporation/Partnership and Certificate of Filing of Amended Articles of Incorporation/Partnership" in the application for Transfer of Business Registration to another RDO; and
h. Additional note to all annexes.

This Circular revokes all other circulars or 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
RECORDS MGT. DIVISION
10:53 A.M.
DEC 29 2016
RECEIVED

CAESAR R. DULAY
Commissioner of Internal Revenue

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