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

JAN 24 2024

**REVENUE MEMORANDUM CIRCULAR NO. 14-2024**

**SUBJECT : Payment of Annual Registration Fee Pursuant to Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act"**

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

For the information and guidance of all internal revenue officials, employees and others concerned, this Circular is issued to advise all business taxpayers that **effective January 22, 2024**, the Bureau of Internal Revenue (BIR) will cease collecting the Annual Registration Fee (ARF) from business taxpayers. This is in compliance with Republic Act No. 11976, otherwise known as the "Ease of Paying Taxes Act." As a result, business taxpayers are exempt from filing BIR Form No. 0605 and paying the Five Hundred Pesos (PHP 500.00) ARF (for new business and annual renewal).

Business taxpayers with existing BIR Certificate of Registration (COR) that includes the Registration Fee will retain its validity. These taxpayers may choose to update / replace their COR at their convenience. This can be done by surrendering their old COR at the Revenue District Office where they are registered **on or before December 31, 2024**.

All Revenue District Offices (RDOs) are directed to post the Advisory (Annex A) in all BIR offices and official social media pages of the BIR and RDOs.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

**ROMEO D. LUMAGUI, JR.**
Commissioner of Internal Revenue

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