REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 27, 2021

REVENUE MEMORANDUM CIRCULAR NO. 15-2021

SUBJECT : Announcing the Availability of Central Business Portal

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

This Circular is hereby issued to announce the relaunching of Central Business Portal (CBP), a project of Anti-Red Tape Authority (ARTA), in coordination with the Department of Information and Communication Technology (DICT) on January 28, 2021.

The CBP is an online system which serves as a central system to receive applications and captures application data involving business-related transactions from different government agencies (SEC, BIR, SSS, PhilHealth, and Pag-Ibig) and a platform that will promote the use of the electronic payment systems for the said agencies.

The CBP has the following features/functionalities:

1. Registration of Corporations with Securities and Exchange Commission (SEC) and issuance of the corresponding Company Registration Number (CRN);
2. Issuance of Taxpayer Identification Number (TIN) of new corporations;
3. Identification of the national internal revenue taxes which the new corporation will be liable to;
4. Payment of the Annual Registration Fee (ARF) of five hundred pesos (P500.00) and Loose Documentary Stamp Tax (DST) of thirty pesos (P30.00) through the ePayment facilities or manually at the Revenue District Office (RDO).

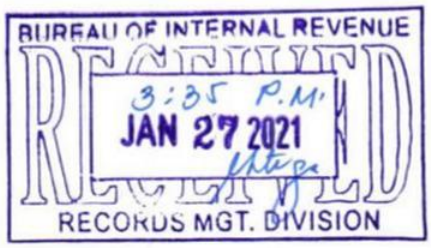
   New corporations opting to pay ARF and loose DST manually shall complete its business registration at the respective RDO by submitting the following CBP generated documents printed by the taxpayer, together with the Checklist of Documentary Requirements for Corporation (Annex A):

   A. CBP Unified Application Form (Annex B);

   B. Accomplished Tax Type Questionnaire (Annex C); and

   C. Pre-filled BIR Form No. 0605 (Payment Form).

5. Generation of BIR electronic Certificate of Registration (COR) which can be printed in A4 paper size by the taxpayers at their end. The electronic COR bears a Quick Response (QR) Code that serves as a security feature to prove authenticity of the COR.



After securing the BIR electronic COR through the CBP, the taxpayer shall proceed to the RDO indicated in the electronic COR, to buy its BIR Printed Receipts/Invoices (BPR/BPI) in order to start its business operation immediately after its registration. Otherwise, it may apply for Authority to Print (ATP) its own receipts/invoices to be printed by BIR Accredited Printers.

For its initial implementation, the CBP shall be available to the following domestic corporations:

1. Corporations with two (2) to four (4) incorporators;
2. Regular corporations whose incorporators are juridical entities and/or the capital structure is not covered by the 25%-25% rule; and
3. One Person Corporation.

Corporations not registering through the CBP shall comply with the documentary requirements provided in Annex A2.1 of Revenue Memorandum Circular No. 57-2020.

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

CAESAR R. DULAY
Commissioner of Internal Revenue

039854

II-2