REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

May 3, 2018

REVENUE MEMORANDUM CIRCULAR NO. 30-2018

SUBJECT : Amended Documentary Requirements for New Business Registrants

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

This Circular is being issued to amend Annexes A1 to A3 of Revenue Memorandum Circular (RMC) No. 93-2016, as amended by RMC No. 137-2016. The documentary requirements of new business registrants were amended in line with the Data Privacy Act of 2012 and in compliance with the Ease of Doing Business (EODB).

The following changes on the list of documentary requirements have been made in Annexes A1-A3 of the said RMC:

1. Removal of Books of Account in securing a Certificate of Registration (COR) and Authority to Print (ATP). Books of Account for new business registrants shall be registered by the taxpayer within thirty (30) calendar days from the date of business registration. Failure to register such within the prescribed period shall be subject to penalties pursuant to existing revenue issuances.

2. In case of an authorized representative who will transact with the Bureau in behalf of the taxpayer, the following shall be required:

   2.1 For Individual
   a. Special Power of Attorney (SPA); and
   b. Identification Card (ID) of the authorized person.

   2.2 For Non-Individual
   a. Board Resolution indicating the name of the authorized representative;
   b. Secretary's Certificate; and
   c. ID of the authorized person.

This Circular revokes all other 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
11:35 A.M.
MAY 03 2018
RECEIVED

CAESAR R. DULAY
Commissioner of Internal Revenue

016098

H-2