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

March 22, 2016

REVENUE MEMORANDUM CIRCULAR NO. 37-2016

SUBJECT : **Updating the List of Documentary Requirements for the Registration of Each Type of Application under "Annex A" of Revenue Regulations (RR) No. 7-2012, as Amended by Revenue Memorandum Circular (RMC) No. 70 - 2013**

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

This Circular is being issued to amend and update the list of documentary requirements on application for registration published as "Annex A" of RR No. 7-2012 dated April 2, 2012, as amended by RMC No. 70-2013, to be read as follows:

"**I. SELF-EMPLOYED INDIVIDUALS, ESTATES AND TRUSTS AND THEIR BRANCHES.-**

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C. Documentary Requirements

1. For Self-employed, Professionals, Mixed Income Earners

1.1 Photocopy of Mayor's Business Permit (or duly received Application for Mayor's Business Permit, if the former is still in process with the LGU) and /or PTR issued by the LGU; and

1.2 **Original or Certified True Copy** of NSO Birth Certificate of the applicant;

Additional documents if applicable:

1.3 DTI Certificate of Registration of Business Name, if a business trade name shall be used;

1.4 **Proof of Ownership/Legal Possession (Original copy for presentation only):**

1.4.1 If place of business is OWNED – Photo copy of Official Receipt of Real Property Tax (Current Year); or Transfer/Original Certificate of Title (TCT/OCT);

1.4.2 If place of Business is RENTED – Photo copy of Contract of Lease and Lessor's Permit; and

1.4.3 If place of business is NO RENTAL or FREE OF USE – Consent from the owner with ID and proof of ownership.

1.5 **Contract of Service;**

1.6 **Two (2) valid Government-Issued IDs (for professionals not registered with PRC or other Regulatory Body such as consultants, insurance agents and similarly situated) or Barangay Clearance in lieu thereof;**

1.7 Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity;

1.8 Proof of Registration/Permit to Operate with Board of Investment (BOI)/Board of Investment for Autonomous Region for Muslim Mindanao (BOI-ARMM), Philippine Export Zone Authority (PEZA), Bases Conversion Development Authority (BCDA) and Subic Bay Metropolitan Authority (SBMA);

1.9 Sworn Statement of Capital;

1.10 Marriage Contract;

1.11 Waiver of husband on his right to claim additional exemptions, if wife claims; and

1.12 **Original** NSO Birth Certificate of declared dependents **or Certified True Copy of Birth Certificate with Civil Registry Number (for dependents newly born from July to December of the current year) may be accepted, if any.**

2. **For Non-Residents -** In addition to the above applicable requirements, a Working Permit.

3. **For Franchise Holders/Franchisees -** In addition to the above applicable requirements, a photocopy of the Franchise Agreement.

4. **For Trusts -** In addition to the requirements enumerated under "1.3" to "1.12" above, a photocopy of the Trust Agreement.

5. **For Estate (under judicial settlement) -** In addition to the requirements enumerated under "1.3" to "1.12" above, a photocopy of the Death Certificate of the deceased and notarized Judicial Settlement.

6. **In the case of registration of Branch/Facility types:**
   - 6.1 Copy of the Certificate of Registration (COR) of the Head Office for facility types to be used by the Head Office and COR of the branch for facility types to be used by a particular branch;
   - 6.2 Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is still in process with the LGU;
   - 6.3 DTI Certificate of Registration of Business Name, if a business trade name shall be used, if applicable; and
   - 6.4 **Proof of Ownership/Legal Possession (Original copy for presentation only):**
     - **6.4.1. If place of business is OWNED – Photo copy of Official Receipt of Real Property Tax (Current Year); or Transfer/Original Certificate of Title (TCT/OCT);**
     - **6.4.2. If place of Business is RENTED – Photo copy of Contract of Lease and Lessor's Permit; and**
     - **6.4.3. If place of business is NO RENTAL or FREE OF USE – Consent from the owner with ID and proof of ownership.**

7. **Documentary Requirements for New Application for Authority to Print (ATP)**
   - 7.1 **Job order; and**
   - 7.2 **Final & clear sample of Principal and Supplementary Receipts/Invoices.**

8. **Documentary Requirements for New Registration of Books of Accounts**
   - 8.1 **Manual Books of Accounts**
     a. New sets of permanently bound books of accounts;
     b. Official Appointment Book (for Professionals only); and
     c. Current year proof of payment – Annual Registration Fee (BIR Form No. 0605).
   - 8.2 **Manual Loose-Leaf Books of Accounts and/or Official Receipts or Sales Invoices**
     a. Permit to Use Loose-Leaf Book of Accounts and/or Official Receipts or Sales Invoices;
     b. Permanently bound Loose Leaf Books of Accounts and/or Official Receipts or Sales Invoices;
     c. Affidavit attesting the completeness, accuracy and correctness of entries in Books of Accounts and/or Official Receipts or Sales Invoices and the number of Loose Leaf used for period covered; and
     d. Current year proof of Payment – Annual Registration Fee (BIR Form No. 0605).
   - 8.3 **Computerized Books of Accounts**
     a. Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components Permit;
     b. DVDs containing Electronic Books of Accounts and Records. The DVDs should be properly authenticated and its labels duly signed by the responsible official(s) of the company who are required to sign the tax returns under the Tax Code, using a permanent marker;
     c. Affidavit attesting the completeness, accuracy and appropriateness of the computerized accounting books/records, in accordance with the keeping of books of accounts and records for internal revenue tax purposes; and
     d. Current year proof of Payment – Annual Registration Fee (BIR Form No. 0605).

9. **Documentary Requirements for Securing Permit to Use the following:**

9.1 Manual Loose Leaf Books of Accounts/Receipts and Invoices

9.1.1 Letter of request to use Manual Loose Leaf Books of Accounts/ Computerized Books of Accounts/Official Receipts or Sales Invoices;

9.1.2 Application for Permit to Use Manual Loose Leaf/Computerized Books of Accounts/Official Receipts or Sales Invoices; and

9.1.3 Sample Format and print-out to be used

9.2 Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components

9.2.1 Duly accomplished BIR Form No. 1900;

9.2.2 Photocopy of Previously Issued Permit to Use CAS/CBA and/or its components, if applicable;

9.2.3 Proof of Ownership or License Agreement, whichever is applicable;

9.2.4 Location map of the place of business;

9.2.5 List of branches that will use CAS/CBA and/or its components, if any;

9.2.6 Certification that the branch(es) use the same CAS/CBA and/or its components with that of the Head Office, if applicable;

9.2.7 Additional requirements in case of affiliated companies/sister companies, franchisees and branches:

9.2.7.1 Photocopy of previously issued permit of mother/sister company, another branch using the same system, if applicable;

9.2.7.2 Certification from the NAB which previously evaluated the approved system, if applicable.

II. FOR EMPLOYEES

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C. Documentary Requirements

1. Local Employees

1.1 **Original or Certified True Copy** of NSO Birth Certificate of the applicant;

1.2 Marriage contract, if applicable;

1.3 Waiver of Husband on his right to claim additional exemptions, if wife claims;
If the husband wants to reacquire from his wife the privilege of claiming the additional exemption for the dependent children, he shall execute a cancellation of the previously executed waiver of the privilege to claim additional exemptions in favor of the wife, which Notice of Cancellation of Waiver of the Privilege of Claiming the Additional Exemptions shall be filed separately, together with the registration update form, with the RDOs having jurisdiction over the registration of the husband and of the wife.

1.4 **Original** NSO Birth Certificate of declared dependents **or Certified True Copy of Birth Certificate with Civil Registry Number (for dependents newly born from July to December of the current year) may be accepted, if any.**

2. Alien Employees

2.1 Passport; and

2.2 Working Permit.

III. CORPORATIONS, PARTNERSHIPS, COOPERATIVES, ASSOCIATIONS (WHETHER TAXABLE OR NON-TAXABLE), AND ITS BRANCHES AND FACILITIES

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C. Documentary Requirements

1. For Corporations/Partnerships

1.1 Copy of Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is still in process with the LGU; and

1.2 Copy of SEC Certificate of Incorporation/**Certificate of Recording** and Articles of Incorporation/Articles of Partnerships, as the case may be.

Additional documents if applicable:

1.3 **Proof of Ownership/Legal Possession (Original for presentation only):**

1.3.1. If place of business is OWNED – Photo copy of Official Receipt of Real Property Tax (Current Year); or Transfer/Original Certificate of Title (TCT/OCT);

1.3.2. If place of Business is RENTED – Photo copy of Contract of Lease and Lessor's Permit; and

1.3.3. If place of business is NO RENTAL or FREE OF USE – Consent from the owner with ID and proof of ownership.

1.4 Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity;

1.5 Franchise Agreement;

1.6 License to Do Business in the Philippines, in case of foreign corporation;

1.7 Proof of Registration/Permit to Operate with BOI, BOI-ARMM, SBMA, BCDA, PEZA.

2. For GAIs and LGUs - Copy of Unit or Agency's Charter

3. For Cooperatives

3.1 Copy of Cooperative Development Authority (CDA) Certificate of Registration; and

3.2 Articles of Cooperation.

4. For Home Owner's Association

4.1 Copy of Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); and

4.2 Articles of Association.

5. For Labor Organization, Association or Group of Union or Workers

5.1 Copy of Certificate of Registration issued by the Department of Labor and Employment (DOLE); and

5.2 Constitution and by-laws of the applicant union.

6. For Foreign Embassies

6.1 Endorsement from Department of Foreign Affairs (DFA).

7. For International Organizations

7.1 Host agreement or any international agreement duly certified by DFA.

8. In the case of registration of branch/facility type:

8.1 Copy of the COR of the Head Office for facility types to be used by the Head Office and COR of the branch for facility types to be used by a particular branch;

8.2 Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is not yet available; and

8.3 **Proof of Ownership/Legal Possession (Original for presentation only):**

8.3.1. If place of business is OWNED – Photo copy of Official Receipt of Real Property Tax (Current Year); or Transfer/Original Certificate of Title (TCT/OCT);

8.3.2. If place of Business is RENTED – Photo copy of Contract of Lease and Lessor's Permit; and

8.3.3. If place of business is NO RENTAL or FREE OF USE – Consent from the owner with ID and proof of ownership.

IV. PURELY TIN ISSUANCE

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C. Documentary Requirements

1. Individual

1.1 NSO Birth Certificate of the applicant;

1.2 Marriage contract, if the applicant is a married woman;

1.3 Passport (in case of Non-Resident Alien not Engaged in Trade or Business); and

1.4 Any identification issued by an authorized government body (e.g. passport) that shows the name, address and birthdate of the applicant.

2. Non-Individual

Any official documentation issued by an authorized government body (e.g. government agency (tax authority) thereof, or a municipality) that includes the name of the non-individual and the address of its principal office in the jurisdiction in which the non-individual was incorporated or organized (e.g. Articles of Incorporation, certificate of Tax residency).

3. Additional requirements for transactions involving One-Time Taxpayer (ONETT):

3.1. Transfer of Properties by Succession (Estate with no proprietary activities);

3.1.1 Death Certificate of decedent;

3.1.2 Extrajudicial Settlement of the Estate/**Affidavit of Self Adjudication.**

3.2 Transfers by Gratuitous Title (Donation);

3.2.1 Deed of Donation (to determine tax type to be registered).

3.3 Sale, Assignment, Mortgage, Purchase and/or Disposal of Shares of Stock and/or Real Estate Properties (whichever is applicable)

3.3.1 Deed of Sale;

3.3.2 Deed of Assignment;

3.3.3 Mortgage Document.

3.4. Claim of Winnings

3.4.1 Certification from Awarding Company/Person.

3.5. Claim of Winnings involving Personal Properties Subject to Registration

3.5.1 Cash Invoice or Official Receipt for brand new vehicle or other personal /real properties subject to registration.

3.6. Sale of Second- hand Vehicle

3.6.1 Deed of Sale or Certificate of Registration (COR) with LTO.

V. UPDATES/ TRANSFER OF RECORDS/ TRANSFER OF REGISTRATION TO ANOTHER RDO

1. Transfer of Registration of Individuals not Engaged in Business (E.O 98/ONETT) Registering New Business

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C. Documentary Requirements

1. Copy of DTI Certificate of Registration of Business name, if a business trade name shall be used, if applicable;
2. Copy of Mayor's business Permit or duly received Application for Mayor's Business Permit, if the former is still in process with LGU; and
3. Copy of Contract of Lease executed for the new place of business, if applicable.

2. Transfer of Registration of Local Employees to RDO of New Employer

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C. Documentary Requirements

1. Proof of exemption claimed (e.g. marriage contract/birth certificate of dependents); and
2. Proof of Employment (e.g. Valid ID issued by the employer/Employer's Certificate).

3. Transfer of Registration of local Employees Registering New Business in Another RDO

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C. Documentary Requirements

1. Copy of DTI Certificate of Registration of Business name, if a business trade name shall be used, if applicable;
2. Copy of Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is still in process with LGU; and
3. Copy of Contract of Lease executed for the new place of business, if applicable.

4. Transfer of Registration of Local Employees of Transferring Employers

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C. Documentary Requirements

1. List of employees to be transferred to the new RDO having jurisdiction over the employer.

5. Transfer of Business Registration to another RDO (Head Office and/or Branch)

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C. Documentary Requirements

1. Copy of Amended SEC/DTI Certificate bearing the taxpayer's new business address;
2. Copy of Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is still in process with LGU;
3. Board Resolution approving the transfer of business address, if applicable;
4. Copy of Contract of Lease executed for the new place of business, if applicable;
5. Original copy of Certificate of Registration;
6. Inventory list of unused principal and supplementary receipts/invoices;

7. Unused principal and supplementary receipts/invoices for re-stamping; and
8. Sketch of place of production (if taxpayer is subject to Excise Tax).

6. Documentary Requirements for other Updates

6.1 Change in Registered Name/Trade Name
   a. Original copy of Certificate of Registration; and
   b. Amended SEC Registration/DTI Certificate

6.2 Change/Add in Registered Activities/Line of Business
   a. Original copy of Certificate of Registration

6.3 Change/Add Tax Type Details
   a. Original copy of Certificate of Registration

6.4 Update of Books of Accounts
   a. New sets of permanently bound books of accounts; and
   b. Current year proof of payment – Annual Registration Fee (BIR Form No. 0605).

6.5 Change in Accounting Period
   a. Letter Request Addressed to the Revenue District Officer having jurisdiction over the place of business of the taxpayer indicating;
      i. The original accounting period and the proposed new accounting period to be adopted; and
      ii. The reasons for desiring to change accounting period.
   b. Duly filled-up BIR Form No. 1905;
   c. Certified True Copy of the Securities and Exchange Commission (SEC) Certificate of Filing of Amended By-Laws showing the change in accounting period;
   d. Sworn certification of "non-forum shopping" stating that such request has not been filed or previously acted upon by the BIR National Office, signed by the taxpayer or duly authorized representative; and
   e. A sworn undertaking by a responsible officer of the taxpayer, such as partner, president, general manager, branch manager, treasurer or officer-in-charge, to file a separate final or adjustment return for the period between the close of the original accounting period and the date designated as the close of the new accounting period on or before the 15th day of the fourth month following the end of the period covered by the final/adjustment return. The undertaking shall include a clause stating that failure to comply with such undertaking will result to invalidation of the approval of the change in accounting period, and will subject the taxpayer to criminal offense for failure to file a return, supply correct and accurate information punishable under Section 255 of the NIRC of 1997, as amended.

VI. CANCELLATION OF TIN/REGISTRATION

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C. Documentary Requirements

1. Notice of closure or cessation of business;
2. Notice of Death and Death Certificate, in case of death of an individual;
3. Estate Tax Return of the decedent, if applicable;
4. List of ending inventory of goods, supplies, including capital good;
5. Inventory of unused sales invoices/official receipts (SI/OR);
6. Unused sales invoices/official receipts and all other unutilized accounting forms (e.g., vouchers, debit/credit memos, delivery receipts, purchase orders, etc.) shall be physically submitted to the RDO where the Head Office is registered or where the Authority to print (ATP) was secured;
7. All business notices and permits as well as the COR shall be surrendered for cancellation; and
8. Other documents necessary to support the changes applied for.

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.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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