REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

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Ortega

July 24, 2015

REVENUE MEMORANDUM CIRCULAR NO. 41-2015

SUBJECT : **Clarifications on the Documentary Requirements for the Registration of Labor Organization, Association or Group of Union or Workers Pursuant to Section III (C) of "Annex A" of Revenue Regulations (RR) No. 7-2012**

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

It has come to the attention of this Office that some Revenue District Offices (RDOs) are not registering labor organization, association or group of union or workers without Securities and Exchange Commission Certificate of Registration. It is informed that the labor organization, association or group of union or workers issued with Department of Labor and Employment (DOLE) Certificate of Registration, acquires legal personality pursuant to the Labor Code of the Philippines, as amended. Hence, this Circular is being issued to correct and provide clarifications on the list of documentary requirements for the registration of such stated under Section III (C) of "Annex A" of RR No. 7-2012 to wit:

> "III. CORPORATIONS, PARTNERSHIP, COOPERATIVES, ASSOCIATIONS (WHETHER TAXABLE OR NON-TAXABLE), AND ITS BRANCHES AND FACILITIES-
>
> *xxx xxx xxx*
>
> C. Documentary Requirements
>
> *xxx xxx xxx*
>
> **5. For Labor Organization, Association or Group of Union or Workers – Copies of Certificate of Registration issued by the Department of Labor and Employment (DOLE), and constitution and by-laws of the applicant union;**
>
> 6. In the case of registration of branch/facility type.
>
> a. Copy of the COR of 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;
>
> b. Mayor's Business Permit or duly received Application for Mayor's Business Permit, if the former is not yet available; and
>
> c. Contract of Lease, if applicable.
>
> *xxx xxx xxx*"

This RMC shall take effect immediately. All internal revenue officers and employees are hereby enjoined to give this Revenue Memorandum Circular as wide a publicity as possible.

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
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JUL 27 2015

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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