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

April 7, 2016

REVENUE MEMORANDUM CIRCULAR NO. 43-2016

SUBJECT : **Reiteration of Business Registration Processes and Policies in line with Ease of Doing Business**

TO : All Internal Revenue Officials, Employees and Others Concerned

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As part of the efforts to ease doing business in the Philippines, this Circular is being issued to reiterate policies in the business registration processes and to create taxpayer awareness that some procedures may be done simultaneously, and thus, reduce the processing time in registering a business with the Bureau.

Section 4(4) of the Revenue Regulations No. 7-2012 (Amended Consolidated Revenue Regulations on Primary Registration, Updates and Cancellation) provide:

> "***Registration of Business Taxpayers.*** *xxx*
>
> *As a general rule, it shall be mandatory for the BIR district office to process and issue simultaneously the Certificate of Registration (COR), Authority to Print (ATP) and register the books of accounts of business taxpayers immediately after registration and upon complete submission of the requirements within the period prescribed under the existing process provided by the BIR Citizen's Charter. The BIR district office must ensure that taxpayers will be issued their registration certificates/permits (COR, ATP, Books of Accounts) upon commencement of their business."*

Thus, the application for authority to print manual receipts/invoices, registration of manual books of accounts and the issuance of the COR can be done simultaneously in one (1) day or within eight (8) working hours provided that the complete documentary requirements are submitted during the registration of the business with the Bureau. All registration forms are downloadable at the BIR website and the Annual Registration Fee can be paid via mobile payment, i.e. GCash or other ePayment modes.

Newly registered business taxpayers may use Cash Register Machines (CRM)/Point of Sale (POS) Machines, Computerized Accounting System (CAS) and/or Computerized Books of Accounts (CBA) in lieu of manual receipts/invoices, which requires the ATP, or manual books of accounts, upon commencement of business, provided that the CRM/POS machines, CAS or CBA are bought/acquired from the accredited BIR suppliers/distributors/dealers/vendors/manufacturers with corresponding Permit to Use (PTU). As a precautionary move, however, these taxpayers may still secure manual receipts/invoices to be used in case of systems downtime and/or other technical problems, which may be applied for after primary registration with the Bureau.

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

NELSON M. ASPE
Deputy Commissioner, Operations Group
Officer-in-Charge

H2