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

BUREAU OF INTERNAL REVENUE
2:02 p.m
MAY 19 2023
RECORDS MGT. DIVISION

May 19, 2023

REVENUE MEMORANDUM CIRCULAR NO. 58-2023

SUBJECT : Clarification of Policies and Guidelines on the Issuance and Validity of TIN Card and Certificate of Registration

FOR : All Revenue Officials, Employees, Taxpayers and Others Concerned

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This Circular is being issued to prescribe/clarify the policies and guidelines on the issuance of Taxpayer Identification Number (TIN) Card and Certificate of Registration (COR).

A. TIN Card

1. The old TIN cards (yellow-orange color) is no longer being issued by the Bureau of Internal Revenue (BIR). It was replaced with a new design TIN card (BIR Form No. 1931) (color green, see Annex A), which is an accountable form of the Bureau.

2. In spite of the issuance of the new TIN card, previously-issued old TIN cards (yellow-orange color) **are still valid TIN ID** which do not expire. Thus, it need not be replaced by the taxpayer since the TIN (the number itself) is still the same.

3. The new TIN card shall be issued to individual taxpayers in the following instances:
   a. being issued a TIN for the first time; or
   b. updating of name of married female; or
   c. changing of registered address; or
   d. replacement for lost/damaged TIN Card.

4. The request for TIN card issuance shall be submitted to the Revenue District Office (RDO) where the taxpayer is registered. The generation of TIN card can be made only in the RDO where the taxpayer is registered.

5. Application for TIN card requires the **personal appearance of the concerned taxpayer**. No authorized representative shall be allowed to secure TIN card on behalf of the taxpayer.

   In emergency or valid cases, a Special Power of Attorney (SPA) (including a government-issued ID of the representative and taxpayer), stating the reason for non-appearance and relationship with the authorized representative (e.g. related within the first degree of consanguinity and affinity, with proof presented) shall be presented to the Revenue District Officer or Assistant Revenue District Officer, for approval.

6. The following shall be required in the Application for TIN card:

   a. Duly accomplished BIR Form No. 1905
   b. 1 copy of 1x1 ID Picture to be pasted on the TIN card in the presence of the BIR personnel
   c. Any government-issued ID

   Re-issuance in case of damaged or lost TIN card:
   1. Affidavit of Loss, in case of replacement
   2. P100.00 replacement fee

7. There shall be **no cut-off time** in receiving applications for issuance of TIN card.

B. Certificate of Registration

1. Certificate of Registration (COR) printed in old template/yellow-orange color **is still valid and does not expire**, as long as the information printed therein are still up to date. Replacement of COR shall only be made if there are updates or changes in the information printed on the face of COR.

2. The electronic COR generated by the Philippine Business Hub (PBH) and Online Registration and Update System (ORUS) printed by taxpayers is valid and does not require signature. The electronic COR bears a QR Code that can be validated online when scanned.

3. The COR or electronic COR issued by the Online Registration and Update System (ORUS) or Philippine Business Hub (PBH) is required to be posted conspicuously in the place of business.

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

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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