REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

April 30, 2021

**REVENUE MEMORANDUM CIRCULAR NO. 64-2021**

Subject: **Expanding the Electronic Tax Software Provider Certification System**

To: **All Revenue Officers and Others Concerned**

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To promote taxpayer compliance and keep pace with the shift of tax administration globally to digital tax services, the BIR introduced the Electronic Tax Software Provider Certification System ("eTSPCert System") through RMO No. 8-2019 allowing Tax Software Providers ("TSPs") to register and to have their tax return filing and/or payment solutions tested and certified. The implementation of the eTSPCert System aims to provide faster, more reliable and convenient services to the taxpaying public through continuous introduction of enhancements to business processes by utilizing innovations in information technology (IT) to automate key tax services and functions.

The BIR recognizes the role of TSPs in driving technological innovation as we transition to a digital economy. The BIR promotes the TSP-led development of innovative taxpayer solutions that leverages on the latest technological innovations to complement BIR's own investment in modernizing its information systems. In line with this, the BIR is expanding the scope of TSPs to include other electronic or online services such as online taxpayer registration, online tax clearance processing, online application and processing of certificate authorizing registration for real property transactions, and electronic invoicing / receipting, among others. This policy is in line with the digital transformation drive of the BIR which aims to make taxpayer services convenient, reliable, and transparent and improve ease of doing business.

The BIR shall issue separate policies, guidelines and procedures for each electronic service which shall contain TSP accreditation requirements and testing and certification processes.

All revenue officials, employees and others concerned are enjoined to give this Circular as wide a publicity as possible.

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**CAESAR R. DULAY**
Commissioner of Internal Revenue

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