REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

December 4, 2009

REVENUE MEMORANDUM CIRCULAR NO. 66-2009

SUBJECT : Circularizing the full implementation of the eRegistration System (eREG)

TO : All Internal Revenue Officers and Others Concerned

This Circular aims to publish the full implementation of the eRegistration (eREG) System pursuant to Revenue Memorandum Order (RMO) 26-2009-Prescribing Policies and Procedures in the Implementation of the eRegistration System (enhanced eTIN), dated July 10, 2009. The full implementation of the eREG System covers the online issuance of Taxpayer Identification Number (TIN) for Self-employed individuals as well as on-line payment facility for payment of the Annual Registration Fee. The eREG also features generation of Certificate of Registration (COR).

Self-employed individuals such as single proprietors, professionals and/or mixed income earners are now advised to get their own TIN via eREG and pay the applicable Registration Fee (RF) using the eREG payment facility. In this regard, all identified users under RMO 26-2009 may now readily access the system by clicking on the eREG icon at the BIR official website (www.bir.gov.ph). Registered employers may enroll online by accomplishing the on-line form for registration and only interested Government Agencies and its Instrumentalities (GAIs) are required to submit their application for system access by accomplishing BIR Form No. 0044 together with the Letter of Intent (LOI) duly signed by the head of office to the RDO where the GAI is registered. The concerned RDO shall then forward/transmit the LOIs together with the BIR Form No. 0044 to the Taxpayer Assistance Service, Attention: Taxpayer Service Programs and Monitoring Division (TSPMD) for proper evaluation and processing.

This Issuance repeals all contradicting procedures under RMC 45-2009 dated July 28, 2009.

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

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

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