DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
Quezon City

September 2, 2016

# REVENUE MEMORANDUM CIRCULAR NO. 93-2016

**SUBJECT** : **Streamlining the Business Registration Process and Documentary Requirements by Further Amending the List of Documentary Requirements for the Registration of Each Type of Application under "Annex A" of Revenue Regulations (RR) No. 7-2012, as Clarified Under Revenue Memorandum Circular (RMC) No. 70-2013 and RMC No. 37 - 2016**

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

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This Circular is being issued to streamline the following:

1. Primary and secondary registration requirements amending the list of documentary requirements of each type of application published as "Annex A" of RR No. 7-2012 dated April 2, 2012, as clarified under RMC No. 70-2013 and RMC No. 37-2016.

   The revised checklist of documentary requirements herein attached as Annexes "A1-A11" included the acknowledgement of the applicant on the identified lacking documents for completion to facilitate the processing of application.

2. Steps for the registration of business in the Bureau of Internal Revenue to be implemented as follows:

| STEP | PROCESS |
|---|---|
| **1** | Apply for Registration<br>[with complete documentary requirements (Annexes "A1-A11")] |
| **2** | Pay Annual Registration Fee<br>[thru Mobile Revenue Collection Officers System (mRCOs), Authorized Agent Banks, Revenue Collection Officer or GCash] |
| **3** | Get Certificate of Registration with auto-approved Authority to Print (ATP) for initial principal receipts/invoices |

   The auto-approved ATP for initial principal receipts/invoices is only applicable to newly registered business taxpayer. However, subsequent application for receipts/invoices shall be processed in accordance with the procedures specified under existing issuances.

This Circular revokes all other circulars or issuances inconsistent herewith and shall take effect immediately. All internal revenue officers and employees are hereby enjoined to give this Circular a wide publicity as possible.

(Original Signed)
**CAESAR R. DULAY**
Commissioner of Internal Revenue