REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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January 09, 2020

REVENUE REGULATIONS NO. 1-2020

SUBJECT : Amending Pertinent Provisions of Section 8 under Revenue Regulations No. 11-2018

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244 of the National Internal Revenue Code, as amended, these Regulations are hereby promulgated to amend the pertinent provisions of Section 8 under Revenue Regulations (RR) No. 11-2018, re: Amending Certain Provisions of Revenue Regulations (RR) No. 2-98, as Amended, to Implement Further Amendments Introduced by Republic Act No. 10963, Otherwise Known as the "Tax Reform for Acceleration and Inclusion (TRAIN) Law".

SECTION 2. AMENDMENT. – Section 8 of RR No. 11-2018 is hereby amended and shall read as follows:

"SECTION 8. Section 2.79.1 of RR No. 2-98, as amended, is hereby amended and shall read as follows:

SECTION 2.79.1. Application for Registration for Individuals Earning Compensation Income (BIR Form No. 1902). *– The application for registration of employees shall be accomplished by both employer and employee relating to the following information and other requirements:*

(A) ***Employee*** *– xxx*
(B) ***Employer*** *– xxx*
(C) ***Procedures for the filing of the Application for Registration (BIR Form No. 1902) and/or Application for Registration Information Update (BIR Form No. 1905).***

(1) All employers shall require their concerned employees to accomplish in triplicate the Application for Registration BIR Form 1902 (if the employee does not have existing TIN), distributed as follows:

(1.1) Original copy- RDO;
(1.2) Duplicate- employer; and
(1.3) Triplicate- employee

The said forms shall be accomplished and submitted based on the following manner:

(a) xxx

(b) In case of changes in the information data in the Application for Registration (BIR Form No. 1902) previously submitted by the employee to its current employer, such as changes in employment, multiple employment status and amount of compensation income, the employee should furnish his/her employer a copy of BIR Form No. 1905 duly stamped received by the RDO where the employee is registered. The employer shall then make the necessary adjustments on the withholding tax of the employee based on the new information;

(2) Registration and information updates of employees receiving purely compensation income shall follow the existing policies and procedures thereon."

SECTION 3. REPEALING CLAUSE. – All revenue regulations and other revenue issuances or parts thereof inconsistent with the provisions of these Regulations are hereby repealed or modified accordingly.

SECTION 4. EFFECTIVITY. – These Regulations shall take effect fifteen (15) days after publication in the Official Gazette or in any two newspapers of general circulation, whichever comes earlier.

CARLOS G. DOMINGUEZ III
Secretary of Finance
DEC 11 2019

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Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue
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