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

November 25, 2010

**REVENUE REGULATIONS NO. 14-2010**

**SUBJECT:** Amending Pertinent Provisions of Revenue Regulations Nos. 11-2006 and 4-2010 on the Accreditation of Tax Practitioners/Agents As a Prerequisite to Their Practice and Representation Before the Bureau of Internal Revenue

**TO** : All Internal Revenue Officers and Others Concerned

Pursuant to the provisions of Section 244 and 275 of the National Internal Revenue Code of 1997 (NIRC), as amended, these Regulations are hereby promulgated to implement the provisions of Section 6(G) of the NIRC authorizing the Commissioner of Internal Revenue to accredit and register tax agents with respect to their tax practice and representations before the BIR and to further amend portions of Revenue Regulations Nos. 11-2006 and 4-2010.

**Section 1. Objectives**. - These Regulations are hereby issued to amend policies on the composition of the Revenue National Accreditation Board (RNAB) and the Revenue Regional Accreditation Board (RRAB); on the approval process from the action or decision of the RRAB or RNAB; on the requirements of continuing professional education (CPE) in taxation; on accreditation procedures; and, on the procedures and documentary requirements for renewal of accreditation.

The BIR is the tax authority primarily tasked to fully inform the public on the latest and current issuances by conducting tax updates, briefings and seminars nationwide. The private sector likewise assists in providing the opportunity for the continuing education of tax practitioners and agents, subject to the appreciation of the Accreditation Board.

**Section 2. Definitions of Terms -** Paragraph c and d of Section 2 of RR No. 11-2006, as amended by RR No. 4-2010 is hereby amended to read as follows:

"SECTION 2. Definition of Terms -

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(c) **Revenue National Accreditation Board (RNAB)** - As first constituted under Revenue Regulations (RR) No. 15-99, RNAB refers to the body in the BIR National Office constituted to accredit tax practitioners/agents who are regularly engaged in making representation for or on behalf of a client/s before any BIR Office. It is composed of a Deputy Commissioner from either the Operations Group or Legal and Inspection Group chosen by the Commissioner of Internal Revenue (CIR) as Chairman, one (1) representative from the private sector to be chosen by the CIR from the nominees submitted by the Philippine Chamber of Commerce and Industry (PCCI), or by the Philippine Institute of Certified Public Accountants (PICPA), or by the Tax Management Association of the Philippines (TMAP); and three (3) senior internal revenue officials in the National Office with a rank of at least Assistant Commissioner, coming from the aforementioned Group, to be designated by the Commissioner.

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(d) **Revenue Regional Accreditation Board (RRAB)** - Also constituted under RR No. 15-99, the RRAB is the body in the BIR Regional Office constituted to accredit tax practitioners/agents who are regularly engaged in making representation for or on behalf of a client/s before any BIR Office. It is composed of the BIR Assistant Regional Director as Chairman, one (1) representative from the private sector to be chosen by the CIR from

the nominees of the local PICPA chapter, and three (3) senior internal revenue officials in the Regional Office with a rank of Division Chief to be designated by the Commissioner. In absence of the Assistant Regional Director, the Regional Director shall act as chairman.

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**Section 3. The Accreditation Boards -** Section 3 of RR No. 11-2006, as amended by RR No. 4-2010 is hereby amended to read as follows:

"**Section 3. The Accreditation Boards**

A. Powers and Functions. - It shall be the duty of the Accreditation Boards to act upon all applications to practice before the Bureau of Internal Revenue, to institute and provide for the conduct of accreditation, suspension or dis-accreditation proceedings and to perform such other duties as are necessary or appropriate to carry out their functions as prescribed by the Secretary of Finance. Provided, that any action or decision of the RRAB and RNAB shall be appealable to the Commissioner. Any adverse decision by the Commissioner may be appealed to the Secretary of Finance, who shall rule on the appeal within sixty (60) days from receipt of such appeal. Failure of the Secretary of Finance to rule on the appeal within the prescribed period shall be deemed an affirmation of the decision of the Commissioner denying the accreditation.

B. Jurisdiction- xxx xxx xxx
C. Term of Office of the Chairmen and Members of the RNAB and RRAB - xxx xxx"

**Section 4. Minimum Qualification of Applicants -** Section 4 of RR 11-2006, as amended by RR No. 4-2010 is hereby amended to read as follows:

**"Section 4. Minimum Qualifications of Applicants - xxx xxx**

A. For Individual Tax Agents (other than a member of the Philippine Bar)

1. He must be a Certified Public Accountant (CPA) of good standing with current professional license from the Professional Regulations Commission (PRC)

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**xxx xxx xxx**

6. He must have completed at least six (6) hours per year or a total of eighteen (18) hours for the three years of continuing professional education (CPE) in taxation from trainings/seminars conducted by the BIR (e.g. Revenue Regions, Revenue District Offices, etc.) or from private institutions (e.g. tax/auditing firms, educational or training institutions, professional organizations, etc.) where the number of training hours earned are printed on the certificates and obtained not more than a year prior to the application/renewal for accreditation."

**Section 5. Accreditation Procedures -** Section 5 of RR No. 11-2006, as amended by RR No. 4-2010 is hereby amended to read as follows:

"**Section 5. Accreditation Procedures** -

A. Where to File - xxx xxx xxx

B. Documentary Requirements - Applicants shall submit, together with their duly accomplished application forms, the following documents:

1. For Individual Applicants:

a. Certificate of Registration with the Board of Accountancy (BOA) and current license with the Professional Regulations Commission, if a CPA, or Attorney's Roll Number and Mandatory Continuing Legal Education (MCLE) Compliance Number, if a Lawyer;

b. Certificate of Membership in Good Standing with his/her/its PICPA Chapter or ACCPA (for CPAs) or Integrated Bar of the Philippines (for lawyers);

c. Certificate of Good Moral Character issued by two (2) disinterested persons, who are either member of the BAR or CPA in good standing;

d. If not a Certified Public Accountant:

d.1 Certified copy of transcript of records from the university or college showing compliance with at least eighteen (18) units in accounting or taxation as prescribed in Section 4(A)(2).

d.2 Written certification of continuing professional education (CPE) units of at least six (6) hours per year or a total of eighteen (18) hours for the three years in taxation conducted by the BIR (e.g. Revenue Regions, Revenue District Offices, etc.) or from private institutions (e.g. tax/auditing firms, educational or training institutions, professional organizations, etc.), where the number of training hours earned are printed on the certificates and obtained not more than a year prior to the application/renewal for accreditation.

e. A written undertaking under oath to preserve working papers within the period prescribed under Section 235 of the NIRC of 1997, as amended, and making them available to the Bureau's authorized representative/s when required or directed to do so.

C. Processing Fee- xxx xxx xxx

D. Additional Requirements- xxx xxx xxx

E. Submission of Annual Information - xxx xxx xxx

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**Section 6. Effects of Accreditation -** Section 9 of RR No. 11-2006 is hereby amended to read as follows:

**"Section 9. Effects of Accreditation -** Only those Tax Agents/ Practitioners, Partners or Officers of General Professional Partnerships, or Officers or Directors of Corporate entities engaged in tax practice who have been issued certificate of Accreditation or ID card shall be allowed to represent a taxpayer or transact business with the Bureau of Internal revenue in representation of a taxpayer for the purposed(s) defined in these regulations. The Commissioner or his authorized representative shall only consider as valid document/attachments to tax returns, information returns or other statements or reports required by the Code or Regulations, the financial statements prepared, signed and certified by duly accredited tax practitioners. The BIR can refuse to transact official business with tax practitioners who are not accredited before it and shall require that certain official statements such as returns, financial statements, reports, protests, requests for ruling, official correspondence and other statements, paper or documents filed on behalf of a taxpayer be signed or certified to by accredited persons which shall bear the following information below the signature of the latter.

A. For individual's (CPA's, members of GPPs, and others)
a.1 Tax Identification Number (TIN); and
a.2 BIR Accreditation Number, Date of Issue, and Date of Expiry

B. For members of the Philippine Bar (Lawyers)
b.1 Tax identification Number (TIN);
b.2 Attorney's Roll Number;
b.3 Mandatory Continuing Legal Education (MCLE) Compliance Number; and
b.4 BIR Accreditation Number, Date of Issue, and Date of Expiry

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**Section 7. Renewal of Accreditation-** Section 10 of RR No. 10-206 is hereby amended to read as follows:

**"Section 10. Renewal of Accreditation** - Within sixty (60) days prior to the expiration of the accreditation, Tax Agents/Practitioners as defined under Section 2(e) hereof may apply for renewal of their accreditation.

In addition to the requirements provided under Section 4, submit the certified true copies of the following documents:

A. PRC ID for CPAs /Integrated bar of the Philippines (IBP) ID for lawyers;
B. Current Certificate of Registration with the Board of Accountancy (BOA)/ IBP;
C. Current Professional Tax Receipt (PTR) for individuals or Business Permit/Municipal License for non-individuals issued by the local government where registered;
D. Certificate of Membership in Good Standing with his/her/its PICPA Chapter or ACCPA (for CPAs) or Integrated Bar of the Philippines (for lawyers);
E. Certificate of Training at least six (6) hours per year or a total of eighteen (18) hours for the three (3) years of continuing professional education (CPE) in taxation from trainings/seminars conducted by the BIR (e.g. Revenue Regions, RDOs, etc.) or from private institutions (e.g. tax/auditing firms, educational or training institutions, professional organizations, etc.) where the number of training hours earned are printed on the certificates and obtained not more than a year prior to the renewal for accreditation;
F. Expired Certificate of Accreditation issued by the BIR;
G. Annual Registration Fee of P500 per year (current year and past three years);
H. Alphalist of Taxpayers Audited for the past three (3) years showing the Registered Name, TIN, engagement period, Letter of Authority (LOA)/Tax Verification Number (TVN), if any;
I. Sworn Statement that the individual/partnership/firm has observed the conditions and provisions prescribed on accreditation with affixed documentary stamp tax;
J. Income Tax Return (ITR) of the previous two (2) years.

The RNAB/RRAB shall make a random review of the financial statements audited by the accredited external auditor and their compliance with the above. Non-compliance with any of the provisions on accreditation shall be a ground for the revocation / cancellation of his/her/its accreditation.

An external auditor whose accreditation has been cancelled may re-apply for accreditation after two years. Provided, that no further re-accreditation shall be granted after two (2) cancellations. In the re-application, the procedures and requirements for renewal shall be observed."

**Section 8. Repealing Clause**. All rules and regulation or any part thereof inconsistent with the provisions of these Regulations are hereby amended or repealed accordingly. The Accreditation of CPE providers and events are no longer required as embodied under RMO No. 39-2010, including the cost of processing for the Confirmation Certificate of CPE Units Earned. Only the curriculum of taxation events/seminars to be conducted will be submitted to the RNAB.

**Section 9. Effectivity**. The Regulations shall take effect fifteen (15) days after publication in the official gazette or in a newspaper of general circulation.

(Original Signed)
**CESAR V. PURISIMA**
Secretary of Finance

Recommending Approval:

(Original Signed)
**KIM S. JACINTO-HENARES**
Commissioner of Internal Revenue

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