Making the Public Know

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

May 25, 2010

REVENUE REGULATIONS NO. 5-2010

SUBJECT	:	**Amending Sections 3 (D) and 12 of Revenue Regulations No. 11-2008 Pertaining to the Provisions on the Issuance of TIN Card and the Transfer of Registration.**
TO	:	**All Internal Revenue Officers and Others Concerned.**

SECTION 1. SCOPE. – Pursuant to Section 244 of the 1997 National Internal Revenue Code, as amended, in relation to Sec. 236(D) thereof, these Regulations are hereby promulgated to amend portions of Sections 3(D) and 12 of Revenue Regulations (RR) No. 11-2008.

SECTION 2. AMENDMENTS. –

(A) The pertinent portions of Section 3(D) of RR No. 11-2008 are hereby amended to read as follows:

"**SEC. 3. INITIAL STAGE OF PRIMARY REGISTRATION: APPLICATION AND ISSUANCE OF TAX IDENTIFICATION NUMBER (TIN)**

(A) xxxxxx

(B) xxxxxx

(C) xxxxxxx

(D) **Issuance of TIN Card**. – Once application is approved and a TIN is assigned, the corresponding TIN Card shall be issued. The same must be processed and released to the applicant within the same day the complete documentary requirements as prescribed in Item C (2) above have been submitted to the concerned RDO.

The TIN Card shall contain the following:

- serial number;
- registered Name of the applicant;
- TIN;
- Address;
- birth date or date of incorporation;
- date of issue;
- signature of the Commissioner, and;

- signature of the TIN owner or duly authorized representative (in case of juridical persons).

For individuals, a box/ space for the picture shall be provided.

The address to be indicated on the TIN card shall be as follows:

1. For Employees/ ONETT / EO98 registrants – ***the residential address of the employee/ONETT/EO98 taxpayer***

2. For Individuals in business/practice of profession
   a. Head Office (TIN with branch code 000) – *residential address of the individual*
   b. Branch – *business address of the registered branch*

3. For Non-Individuals
   a. Head Office (TIN with branch Code 000) – *business address as found in the ITS*
   b. Branch – *business address as found in the ITS*

TIN cards should be automatically issued to registered taxpayers except those registered under E.O. 98. For E.O. 98 registrants, requests for issuance of the TIN card can be submitted to the RDO where they are registered.

The cost and the processing of the TIN Card shall not be charged and collected from the taxpayer/applicant, except in cases of subsequent issuance upon the taxpayer's request due to loss or damage wherein a one-hundred (P100.00) peso-fee shall be collected to cover the cost of reprinting. Such TIN Card shall reflect the same TIN numeric code and other information as indicated in the previously issued card to the taxpayer. However, if the card to be replaced is issued before the effectivity of these Regulations, the TIN Card that shall be issued as replacement shall follow the prescribed rules hereof on the indication of address in the TIN Card."

(B) Section 12 of RR No. 11-2008 is amended as follows:

"**SEC. 12. TRANSFER OF REGISTRATION. –** In case a registered person decides to transfer his registered address, or business address of his head office or branches, it shall be his duty to inform the RDO where he is registered by filing the prescribed BIR Form specifying therein the complete address where he intends to transfer.

(A) **Transfer of Registration of NON-BUSINESS individuals (without or with registered tax type due to ONETT.-**Taxpayers initially issued TINs for One-Time transactions (ONETT) and pursuant to EO 98 (individuals issued TINs for transacting with government agencies), who subsequently applies for business registration or becomes employed, shall submit the proper Application Form to

the RDO where the applicant intends to establish his/her business address or at his employer's RDO or at the RDO which has jurisdiction over his place of residence, whichever is applicable. The transfer of registration (TIN records) of such taxpayers shall be initiated by the RDO which received the application.

(B) **Transfer of Registration of Individuals Registered as Local Employee**.-

B.1 Individuals Earning Purely Compensation Income. -In case of transfer due to change of employer, it shall be the responsibility of the new employer to notify its RDO by submitting the duly accomplished Application for Registration Information Update of the employee. The transfer of registration (TIN records) of such employee shall be initiated by the RDO which received the application.

B.2 Registered Employee who Intends to Engage in Business or Practice of Profession.- An individual who is registered as an employee in one RDO but subsequently applies for registration as a business taxpayer/professional using an address under a different RDO, shall submit the proper Application Form to the RDO having jurisdiction over his new business address. The transfer shall then be performed by the RDO where the Application Form was submitted.

The above procedures shall be observed once the Integrated Tax System (ITS) has been enhanced to provide for the required facility. In the interim, the taxpayer shall submit his /her request for transfer to the old RDO either personally or by fax. The old RDO, upon receipt of the request, shall immediately execute the transfer of taxpayer's registration records to the new RDO.

B.3 Transfer of Employees of Transferring Employers.- Registration of employees of the transferring employer shall simultaneously be transferred to the employer's new RDO once the transfer of registration of such employer is completed. The transferring employer shall require all its employees (who are purely compensation income earners) to accomplish the proper BIR Form, except employees with multiple employments where the transferring employer is not his or her main employer. The accomplished BIR Form of the employees shall be submitted to the new RDO by the transferring employer.

A list of employees shall likewise be submitted together with the Application for Registration Information Update by the transferring employer to the new RDO, excluding those employees who have been separated prior to the transfer.

In case the employer hires new employees in its new location, applications for employees' TIN shall be submitted for TIN issuance to the new RDO.

(C)**Transfer of Business Taxpayers (Individual/Non-Individual)**

C.1 Branches/ Facilities

Request for transfer of registration of branch/facility, with no registered tax types other than RF, shall be completed by the old RDO within five (5) days from receipt of request for transfer.

Branches with other registered tax types shall observe the procedures in transferring a Head Office.

C. 2 Head Office

The following policies are to be observed with respect to the transfer of registration of head office:

1. The taxpayer requesting for transfer shall file the Application for Registration Information Update Form to the old RDO, together with the required attachments as prescribed under existing regulations, in addition to the applicable documents listed below.

   The Update Form, for submission to the previous/old RDO, shall be accompanied with any of the following:

   a. Copy of Amended SEC / DTI Certificate bearing the taxpayer's new address;
   b. A copy of the proof of payment of Mayor's permit from the LGU in the place where the taxpayer is transferring his profession/business;
   c. Barangay Clearance to operate in the new place where the business/practice of profession will be conducted;
   d. Board Resolution approving the transfer of business address, if applicable; or
   e. Copy of Lease Contract executed for the new place of business, if applicable.

   The new RDO shall be furnished by the taxpayer with a copy of the Update Form duly received by the old RDO.

2. The transfer of head office of taxpayers engaged in business/practice of profession shall be effective upon approval by the old RDO which should not exceed the 10-day prescribed period from the date of complete submission of the required documents.

   In case the old RDO fails to effect the transfer to the new RDO within the prescribed period, the Data Center having jurisdiction over the old RDO shall automatically effect the transfer.

3. The request for transfer shall be processed by the old RDO based on the supporting documents submitted by the transferring taxpayer. Upon receipt of the Update Form duly received by the old RDO, the new RDO shall immediately conduct an ocular inspection of the transferring taxpayer's actual business location. If, upon ocular inspection, the new RDO has determined that the given business address is nonexistent, inaccurate, unoccupied, or occupied by persons other than the transferring taxpayer, the RDO shall immediately notify in writing the old RDO of such fact so that the old RDO shall not allow the requested transfer of registration. The results of the ocular inspection conducted shall form part of the registration docket of the said taxpayer. Furthermore, the new RDO shall include the newly transferred taxpayer in its regular TCVD activities where ocular inspection of the actual business location of the newly transferred taxpayer shall be mandatorily conducted.

4. **Certificate of Registration (COR) / Authority to Print (ATP).-** The new RDO shall issue the COR immediately after the transfer of the taxpayer's registration by the old RDO. The COR, Sales Invoice/Official Receipt (SI/OR) used in the old business location can still be used in the new business location without penalty, until a new COR and ATP is issued by the new RDO; provided, that the taxpayer can show a copy of duly received Update Form filed with the old RDO; provided, further, that the taxpayer shall stamp the new address on the old SI/OR when the same is to be issued in the newly transferred business site.

   In case the SI/OR is consumed prior to the transfer of registration of the taxpayer in the Bureau's database, the taxpayer shall still apply with the old RDO for an Authority To Print (ATP) Receipts and / or Invoices for the new sets of receipts.

5. **Filing of Tax Returns-** The filing of tax returns and payment of taxes to the new RDO shall commence following the issuance of the new COR. The New RDO shall be responsible for notifying the taxpayer concerned that the transfer of registration has already been completed.

SECTION 3. REPEALING CLAUSE. – All existing rules, regulations and other issuances or portions thereof inconsistent with the provisions hereof are hereby modified, repealed or revoked accordingly.

SECTION 4. TRANSITORY PROVISION – The provisions herein enunciated shall likewise apply to request for transfer of registration filed prior but pending approval as of the effectivity of these Regulations.

SECTION 5. EFFECTIVITY CLAUSE. – These Regulations shall take effect after fifteen (15) days following complete publication in a newspaper of general circulation.

(Original Signed)
MARGARITO B. TEVES
Secretary of Finance

Recommending Approval:

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

H-2