



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

May 3, 2018

REVENUE MEMORANDUM CIRCULAR NO. 30-2018

SUBJECT : Amended Documentary Requirements for New Business Registrants
TO : All Internal Revenue Officials, Employees and Others Concerned.

This Circular is being issued to amend Annexes A1 to A3 of Revenue Memorandum Circular (RMC) No. 93-2016, as amended by RMC No. 137-2016. The documentary requirements of new business registrants were amended in line with the Data Privacy Act of 2012 and in compliance with the Ease of Doing Business (EODB).

The following changes on the list of documentary requirements have been made in Annexes A1-A3 of the said RMC:

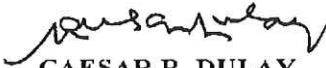
1. Removal of Books of Account in securing a Certificate of Registration (COR) and Authority to Print (ATP). Books of Account for new business registrants shall be registered by the taxpayer within thirty (30) calendar days from the date of business registration. Failure to register such within the prescribed period shall be subject to penalties pursuant to existing revenue issuances.
2. In case of an authorized representative who will transact with the Bureau in behalf of the taxpayer, the following shall be required:
 - 2.1 For Individual
 - a. Special Power of Attorney (SPA); and
 - b. Identification Card (ID) of the authorized person.
 - 2.2 For Non-Individual
 - a. Board Resolution indicating the name of the authorized representative;
 - b. Secretary's Certificate; and
 - c. ID of the authorized person.

This Circular revokes all other 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.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

11:25 A.M.
MAY 03 2018

RECEIVED


CAESAR R. DULAY
Commissioner of Internal Revenue

016098

R.G. Manabat & Co.
TAX



APPLICATION FOR REGISTRATION –
CHECKLIST OF DOCUMENTARY
REQUIREMENTS

SELF-EMPLOYED INDIVIDUALS, ESTATES AND TRUSTS

IMPORTANT:

1. Processing of transactions commence only upon submission of COMPLETE DOCUMENTS.
2. Mark "✓" for submitted documents and "X" for lacking documents.

FOR SELF-EMPLOYED, PROFESSIONALS, MIXED INCOME EARNERS

- 1 BIR Form No. 1901;
- 2 Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address and birthdate of the applicant;
- 3 Photocopy of Mayor's Business Permit; or Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU; and/or Professional Tax Receipt/Occupational Tax Receipt issued by the LGU; or DTI Certificate;
- 4 Proof of Payment of Registration Fee (RF) (if with existing TIN or applicable after TIN issuance)

- 5 BIR Form No. 1906; (Select an Accredited Printer)

- 6 Final & clear sample of Principal Receipts/ Invoices;

Additional documents, if applicable:

- 1 Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau;
- 2 Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier);
- 3 Photocopy of the Trust Agreement (for Trusts);
- 4 Photocopy of the Death Certificate of the deceased (for Estate under judicial settlement);
- 5 Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity;
- 6 Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA and SBMA

Submitted by: _____ Date: _____
Name of Taxpayer

Received by: _____ Date: _____
Officer

Acknowledgement by applicant:

I _____, of legal age, hereby acknowledge the identified lacking documentary requirement/s (marked with "X") which I commit to submit within five (5) working days. I understand that my application will only be processed upon submission of complete document/s.

Name of Taxpayer/Representative
(Signature over printed name) Date: _____

Validated/Noted by: _____ Date: _____
CSS Personnel

NOTE: The BIR shall dispose all pending applications with incomplete requirements after thirty (30) calendar days from receipt of application.



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CORPORATIONS, PARTNERSHIPS (TAXABLE OR NON-TAXABLE)

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FOR CORPORATIONS/PARTNERSHIPS

- 1 BIR Form No. 1903;
- 2 Photocopy of SEC Certificate of Incorporation; or Photocopy Certificate of Recording (in case of partnership); or Photocopy of License to Do Business in the Philippines (in case of foreign corporation);
- 3 Articles of Incorporation; or Articles of Partnerships
- 4 Photocopy of Mayor's Business Permit; or Duly received Application for Mayor's Business Permit, if the former is still in process with the LGU;
- 5 Proof of Payment of Registration Fee (RF) (not applicable to those exempt from the imposition of RF)
- 6 BIR Form No. 1906; (Select an Accredited Printer)
- 7 Final & clear sample of Principal Receipts/ Invoices;

Additional documents, if applicable:

- 1 Board Resolution indicating the name of the authorized representative and Secretary's Certificate, in case of authorized representative who will transact with the Bureau;
- 2 Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier);
- 3 Memorandum of Agreement (for JOINT VENTURE)
- 4 Franchise Agreement;
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FOR GAIs AND LGUs

- 1 BIR Form No. 1903;
- 2 Photocopy of Unit or Agency's Charter;

FOR COOPERATIVES

- 1 BIR Form No. 1903;
- 2 Photocopy of Cooperative Development Authority (CDA) Certificate of Registration; and
- 3 Articles of Cooperation
- 4 BIR Form No. 1906; (Select an Accredited Printer)
- 5 Final & clear sample of Principal Receipts/ Invoices;

FOR HOME OWNER'S ASSOCIATION

- 1 BIR Form No. 1903;
- 2 Photocopy of Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB); and
- 3 Articles of Association
- 4 BIR Form No. 1906; (Select an Accredited Printer)
- 5 Final & clear sample of Principal Receipts/ Invoices;

FOR LABOR ORGANIZATION, ASSOC. OR GROUP OF UNION OR WORKERS

- 1 BIR Form No. 1903;
- 2 Photocopy of Certificate of Registration issued by the Department of Labor and Employment (DOLE); and
- 3 Constitution and by-laws of the applicant union
- 4 BIR Form No. 1906; (Select an Accredited Printer)
- 5 Final & clear sample of Principal Receipts/ Invoices;

FOR FOREIGN EMBASSIES

- 1 BIR Form No. 1903;
- 2 Endorsement from Department of Foreign Affairs (DFA)

FOR INTERNATIONAL ORGANIZATIONS

- 1 BIR Form No. 1903;
- 2 Host agreement or any international agreement duly certified by DFA
- 1 Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau; if applicable

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REGISTRATION OF BRANCH/FACILITY TYPE - INDIVIDUAL

- 1 BIR Form No. 1901;
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REGISTRATION OF BRANCH/FACILITY TYPE - NON-INDIVIDUAL

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