



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION

10:21 A.M.
APR 25 2018

April 25, 2018

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19-2018

REVENUE MEMORANDUM ORDER NO. _____

SUBJECT : Revised Guidelines, Policies and Procedures in Registering New Business Pursuant to Revenue Memorandum Order (RMO) No. 6-2018

TO : All Internal Revenue Officials, Employees and Others Concerned

I. OBJECTIVES

This Order is issued to:

1. Revise the guidelines, policies and procedures prescribed under RMO No. 6-2018 re: Enhancement of the Frontline Services in Compliance with the Ease of Doing Business (EODB) and Implementation of the Revised Citizen's Charter.
2. Implement the "Single Window" in the registration of new business registrant in order to improve taxpayer's satisfaction and address delay in the processing of Certificate of Registration (COR) and Authority to Print (ATP)
3. Mandate the designation of a "New Business Registrant Officer" (NBRO) and the provision for a "New Business Registrant Counter" (NBRC) in the frontline service area of the Revenue District Office (RDO) to exclusively cater to new business registrants.
4. Minimize the inconvenience of the new business registrants in going to the Authorized Agent Banks (AABs) when paying the business Registration Fee (RF) by authorizing the Revenue Collection Officer (RCO) to accept payments of Registration Fee, Documentary Stamp Tax and late penalty related to registration.
5. Delineate the respective duties and responsibilities of concerned offices/units for purposes of delivering and implementing the Single Window process flow.

II. POLICIES AND GUIDELINES

1. All new business registrants shall file an Application for Registration with complete documentary requirements as prescribed in Annexes "A1" to "A3" hereof.
2. The Application for Registration of business shall be filed with the RDO having jurisdiction over the place of business or residence of the taxpayer and shall complete its registration with the Bureau of Internal Revenue (BIR) at times required by law as follows:
 - a. On or before the commencement of business; or
 - b. Before payment of any tax due; or
 - c. Before or upon filing of any applicable tax return, statement or declaration.

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3. New business registrant may proceed to registration of books of accounts after securing COR and ATP within thirty (30) calendar days from the date of business registration with the Bureau.
4. New business registrant with existing Taxpayer Identification Number (TIN) issued by the BIR or secured thru the Department of Trade and Industry's - Philippine Business Registry (DTI-PBR) or Securities and Exchange Commission (SEC) may pay the business RF before going to the concerned RDO for registration, thru any of the following:
 - a. Authorized Agent Banks (AABs);
 - b. ePayment channels of AABs (e.g. use of either online, debit/credit/prepaid card); and
 - c. Mobile payment thru GCash.

Suspended payment of RF (BIR Form No. 0605) due to late uploading of the pre-generated TIN from SEC or TIN generated from DTI-PBR shall be requested by the concerned RDO for data fix.

5. The RDO shall follow the "Single Window" Approach in receiving the application for registration and in releasing of certificates and permits in the same counter where the taxpayer submits the application, as illustrated in Annex "B".
6. A "New Business Registrants Counter (NBRC)" or special lane for new business registrants shall be established in each RDO to be manned by a "New Business Registrant Officer (NBRO)" designated by the Revenue District Officer. The NBRO shall manage the said counter or special lane, receive the application for registration of new business registrants, assist the taxpayer, release the COR and ATP principal receipts/invoices and shall exercise utmost courtesy to the new business registrants at all times. There shall be an Officer of the Day (OD) coming from the Assessment Section and a Revenue Collection Officer (RCO) from Collection Section, who shall assist the NBRO in the processing of application.

The Revenue District Officer shall assign the NBRO or OD to determine applicable tax type, PSIC, and ATC by filling out the application form and compute other tax liabilities or penalty for late registration, if applicable.

7. All new business registrants shall transact only at the NBRC manned by the NBRO.
8. The RDO may establish more than one NBRC to accommodate voluminous applications for registration of new business; Provided, that the new business registrant shall only transact with and receive the certificates and permits in the same counter where the application was submitted.
9. The NBRO shall accept the payment of business Registration Fee and any applicable computed tax or penalty on registration, and forward the payment to the Revenue Collection Officer (RCO) who is assigned at the Client Support Section (CSS) area or within the same area.

10. The Revenue District Officer shall authorize the RCO, who shall be bonded pursuant to Sec. 101 of PD No. 1445, Sec. 305(f) of R.A. No. 7160, Sec. 182 of GAAM Vol. I and Sec. 2 of Treasury Order No. 01-95 of the Bureau of Treasury, to process and issue the electronic Official Receipt (eOR)/electronic Revenue Official Receipt (eROR) using Mobile Revenue Collection Office System (MRCOS), or a manual OR/ROR, as the case may be, for the payments of the following:
 - a. Registration Fee;
 - b. Documentary Stamp Tax;
 - c. Certification Fee; and
 - d. Penalty on late registration;

For purposes of this Order, the pertinent provisions of Revenue Memorandum Order (RMO) No. 4-2007 shall not apply and, therefore, the above payments shall only be made to the authorized RCO. In case of unavailability or malfunction of the MRCOS facility, the applicable provisions of RMO No. 8-2013 shall be strictly complied with for the issuance of the manual OR/ROR.

11. An RCO shall be assigned in the CSS area or within the same area to process the payment using the MRCOS thru the Collection Officer Receipting Device (CORD) or web-based application in the desktop Personal Computer (PC), as the case may be.
12. All new business registrants shall submit a final and clear sample layout of principal receipts/invoices upon submission of application for registration.

However, if the new business registrants have no final and clear sample layout of principal receipts/invoice presented/submitted during their application for registration, they can choose from the sample layouts of principal receipts/invoices (**Annex "C1", "C2" and "C3**) available in the RDO. Such sample shall be considered final and cannot be altered. Taxpayers may use or change their own desired format and layout of principal receipts/invoices for the subsequent application of ATP.

13. A List of Accredited Printers of receipts/invoices shall be posted at a conspicuous place in the CSS Area, including sample layouts of principal receipts/invoices (**Annex "C1", "C2" and "C3"**) as reference to the new business registrants.
14. All Accredited Printers of receipts/invoices and/or its agents/representatives shall not require a minimum number of booklets for printing for its customers. In case of violation of this provision, the said printers shall be subjected to the revocation of its accreditation pursuant to Revenue Regulations No. 15-2012.
15. The RDO shall ensure that the new business registrants shall be issued their CORs and ATPs after compliance with the documentary requirements and payment of RF.
16. The RDO shall subject all newly-registered business taxpayers to ocular inspection/Taxpayer Compliance Verification Drive (TCVD) for purposes of verifying their business existence within thirty (30) calendar days from the date of registration.
17. The RDO shall maintain a separate log sheet (**Annex "D1" and "D2"**) for the new business registrants.

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18. The Assistant Revenue District Officer (ARDO) shall approve and sign the COR and ATP pursuant to Revenue Administrative Order No. 5-2017. In case of unavailability or official absence of the ARDO, the Revenue District Officer shall assume the authority to approve and sign the said documents. Further, in the absence of both officials, this authority may be delegated by the Revenue District Officer to the Client Support Section Chief thru an office order or memorandum.
19. The Client Support Section Chief shall supervise and oversee the procedures in implementing the "Single Window" Approach.
20. The Queuing System shall include the prescribed frontline services/names of transactions in **Annex "E"**. The Revenue District Officer may, if circumstances require, have two (2) slots customized in their Queuing System to address their specific needs.

III. PROCEDURES

A. New Business Registrants shall:

1. Prepare all the requirements in the Checklist of Documentary Requirements (CDR) (**Annex "A1" to "A3"**) before going to the RDO.
2. Pay Registration Fee (RF) (they have the option to pay before going to the BIR for registration) thru any of the following payment channels by accomplishing BIR Form No. 0605 under ATC- RF, if the registrants have been issued or have existing TIN:
 - a. Authorized Agent Banks (AABs);
 - b. ePayment channels of AABs; and
 - c. Mobile payment thru GCash.
3. Secure a queuing number for the NBRC or special lane.
4. Submit the signed Checklist of Documentary Requirements (CDR) and duly accomplished BIR Form No. 1901/1903, whichever is applicable, in duplicate copies, and BIR Form No. 0605 for payment of RF, in duplicate copies, together with the complete documentary requirements.
5. Apply for the transfer of registration by accomplishing BIR Form No. 1905, if the applicant has an existing TIN and is not registered with the concerned RDO.
6. Pay the business Registration Fee using BIR Form No. 0605 and/or other tax liabilities or penalties on registration to the NBRC/NBRO once called for payment, if applicable.
7. Claim the COR, ATP, and "Ask for Receipt" Notice from the NBRC upon approval together with the eReceipt as proof of payment of the Registration Fee and/or other tax liabilities or penalties.
8. Sign on the log sheet (**Annex "D1"/"D2"**) indicating the date of receipt of the COR and ATP.
9. Accomplish the Standard Taxpayer Feedback System, and drop at the designated drop box.

10. Attend the scheduled taxpayer's initial briefing to be conducted by the concerned RDO for new business registrants in order to know their rights, duties/responsibilities and tax compliance.

B. New Business Registrant Officer (NBRO) designated in the New Business Registrant Counter (NBRC) or special lane shall:

1. Call the queuing number of the new business registrants to be served.
2. Review the CDR including the BIR Form No. 1901/1903 in duplicate and all the required documents/attachments (per Annex "A1" to "A3") submitted by the new business registrants.
3. Make sure that the taxpayer's business address is under the jurisdiction of the RDO. Verify the new business registrants' existence in the BIR Database using the Integrated Tax System (ITS)/Electronic Tax Information System (eTIS) and eREG-TINQuery.
 - 3.1 If the new business registrant has a TIN, make sure that it is registered in the RDO. Otherwise, inform the new business registrant to apply for the transfer of registration. For transfer of registration of individuals not engaged in business (i.e. EO 98/ONETT/Local Employee), require new business registrant to accomplish BIR Form No. 1905 (Application for Registration Information Update).
 - 3.2 Inform the taxpayer-applicant that the application for transfer of registration shall be coordinated with the old RDO, and the processing of application for registration shall be processed once the record has been transferred after certain number of days.
4. Check the completeness of the submitted documentary requirements and validate from the original documents the accuracy of all information reflected on the application form. If the requirements are not complete, inform the new business registrant to complete the documentary requirements based on the CDR.
5. Sign the CDR, stamp "RECEIVED" the validated BIR Form No. 1901/1903 and indicate the date of receipt at the lower portion of the form. Explain to the taxpayer if there are any issues regarding the application.
6. Assign a Document Locator Number (DLN) on the application.
7. Determine applicable tax type, PSIC and ATC by filling out the application form, and compute other tax liabilities or penalty for late registration, if assigned by the Revenue District Officer to do the function. Otherwise, refer the docket of the new business registrant to the OD, as assigned by the Revenue District Officer to assist the NBRO.

Explain to the new business registrant if there are any issues regarding the application.
8. Forward the docket to the Client Support Section for its encoding and processing of application.

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9. Release the duplicate copy of BIR Form 1901/1903 to the new business registrant by indicating the new TIN of the taxpayer to the form. If RF and other tax liabilities has not been paid yet, collect payment from the new business registrant and forward the payment to the Revenue Collection Officer (RCO) together with the accomplished BIR Form No. 0605 for the issuance of Electronic Revenue Official Receipt (eReceipt).
10. Call the new business registrant, and release the duly signed COR, ATP, and "Ask for Receipt" Notice together with the eReceipt as proof of payment of the business Registration Fee and/or other tax liabilities or penalties.
11. Request taxpayer to fill out the Standard Taxpayer Feedback System.
12. Inform the taxpayer on the scheduled taxpayer's briefing of the RDO to know the rights, duties/responsibilities and tax compliance of the taxpayer.

C. Client Support Section – Revenue Officer (CSS-RO)/ Processor/Encoder shall:

1. Receive the validated BIR Form No. 1901/1903 and 0605, including the CDR and all the required attachments from the NBRO.
2. Facilitate the application for transfer of registration of taxpayers (EO 98/ONETT/Local Employee) registered with other RDO by forwarding the application thru email/fax.
3. Encode the registration details in the ITS/eTIS, and generate the TIN.
4. Process ATP principal receipts/invoices.
5. Write the generated TIN on the BIR Form No. 1901/1903 and 0605.
6. Forward the duplicate copy of BIR Form 1901/1903 and 0605 with TIN to the NBRO for release to taxpayer and for payment of RF/penalties/other tax liabilities respectively.
7. Generate the CORs and ATPs, and forward to the CSS Chief for initial.
8. Record the list of new business registrants with all the required details in the log sheet (**Annex "D1"/"D2"**).

D. Client Support Section – CSS Chief shall:

1. Check the accuracy of the information printed in the COR and ATP.
2. Receive the Taxpayer's copy of proof of payment of RF/penalty on registration/other tax liabilities from the RCO, and attach to the application documents.
3. Indicate date and affix initials in the COR and ATP to signify approval, once the RF has been paid.
4. Forward and recommend approval of the COR and ATP to the Assistant Revenue District Officer (ARDO).

5. Forward the signed COR and ATP to the NBRO for release to the new business registrant.
6. Submit a monthly list of new business registrants to the Revenue District Officer for ocular inspection/TCVD.

E. Officer-of-the Day shall:

1. Determine applicable tax type, PSIC, and ATC by filling out the application form, and compute other tax liabilities or penalty for late registration, if applicable.

F. Collection Section – Revenue Collection Officer (RCO) shall:

1. Check the completeness of the information reflected on BIR Form No. 0605 and/or BIR Form No. 2000 (Documentary Stamp Tax Declaration/Return) and stamp "RECEIVED", if applicable.
2. Receive the payment from NBRO and encode the pertinent payment information using the MRCOS.
3. Validate the encoded payment details displayed for confirmation and issue the corresponding electronic Official Receipt (eOR)/electronic Revenue Official Receipt (eROR) in quadruplicate copies distributed as follows:
 - a. First Copy – to the taxpayer/concerned payor;
 - b. Second Copy - to the BIR as attachment to the filed tax return/form/ declaration or payment order for non-tax collection;
 - c. Third Copy – to the Commission on Audit (COA); and
 - d. Fourth Copy - reprinted copy to be attached to the docket of the new business registrant.
4. Affix the signature on the appropriate space provided in the printed copies of the eOR/eROR.
5. Attach the BIR's copy of the eOR/eROR to the BIR copy of the payment form and/or BIR Form No. 2000.
6. Forward the Taxpayer's Copy of eOR/eROR and BIR Form No. 0605 and/or BIR Form No. 2000 to the CSS, Chief.

G. Revenue District Officer shall:

1. Establish an NBRC in CSS area and designate an NBRO.
2. Assign a Revenue Officer/NBRO/OD who shall:
 - 2.1 Determine applicable tax type, PSIC, and ATC by filling out the application form and compute other tax liabilities or penalty for late registration, if applicable.

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3. Assign a Revenue Officer to conduct an ocular inspection/TCVD of the business premises, place of production, and storage places where inventory of goods for sale is kept, based on the submitted list of new business registrants.
4. Set schedule of taxpayer's briefing in order to inform new business registrants of their rights, duties/responsibilities and tax compliance.
5. Request their respective Revenue Data Centers to update or add at least two names of transactions in the Queuing System, if applicable.

H. Assistant Revenue District Officer shall:

1. Approve and sign the COR and ATP.
2. Return the approved COR and ATP to the CSS.
3. Maintain and oversee the compliance by all concerned revenue personnel with the "Single Window" Approach to ensure that these are integrated in the work processes of the district office.

I. Information Systems Development & Operations Service shall:

1. Update the names of transactions (**Annex "E"**) to be displayed in the Queuing System and upon request of the RDO to customize at least two names of transactions.

J. The Regional Office thru the Administrative and Human Resource Management Division shall:

1. Assign newly-hired personnel to the Client Support Section to augment the current personnel strength in order to achieve the abovementioned objective.

IV. REPEALING CLAUSE

All revenue issuances or portions thereof inconsistent herewith are hereby modified or amended accordingly.

V. EFFECTIVITY

This Order shall take effect immediately.

Caesar Dulay
CAESAR R. DULAY
Commissioner of Internal Revenue
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