



Bringing in Revenues
for Nation-building

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



July 2, 2025
JUL 02 2025

REVENUE MEMORANDUM CIRCULAR NO. 065 - 2025

SUBJECT : Clarification on the Registration of Books of Accounts for New Business Registrants

TO : All Internal Revenue Officers, Employees and Others Concerned

This Circular is issued to clarify what types of Books of Accounts can new business taxpayers register with the Bureau of Internal Revenue (BIR) during their registration of business.

New business registrants with no existing Taxpayer Identification Number (TIN) or who already have an existing TIN, can register any of the following types of Books of Accounts:

1. Manual Books of Accounts; or
2. Loose-leaf Books of Accounts (LLBA); or
3. Computerized Books of Accounts (CBA)

To clarify, taxpayers who opt to use LLBA and CBA are not required to register Manual Books of Accounts. However, they are required to secure a Permit to Use (PTU) Loose Leaf Books of Accounts or Acknowledgement Certificate (AC) for CBA or Computerized Accounting System (CAS) before use. These permits can only be issued after a TIN has been issued. Therefore, the registration of LLBA or CBA cannot be processed simultaneously with the issuance of TIN. Once the TIN and required permits have been issued, the BIR Registration Officer may update the taxpayer's record to reflect the registration of LLBA or CBA.

The registration period of Manual Books of Accounts, LLBA and CBA is prescribed under Revenue Memorandum Circular No. 3-2023 and is not mandatory during business registration. Taxpayers who opt to use LLBA or CBA shall be liable for failure to make entries or recordings upon commencement of business operations, without approved PTU or AC.

All concerned are hereby enjoined to give this Circular as wide a publicity as possible.

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LARRY M. BARCELO, CESO IV
OIC-Deputy Commissioner
Legal Group - 00089
Officer-in-Charge
(per RDAO No. 3 5 - 2 0 2 5)
Date of Signing: JUN 30 2025

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

**BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION**

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