



Bringing in Revenues
for Nation-building

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



**BAGONG
PILIPINAS**

OCT 08 2025

REVENUE MEMORANDUM CIRCULAR NO. 091-2025

SUBJECT : Clarification on the Documentary Requirements for Business Registration Being Signed by the Assistant Corporate Secretary of a Corporation

TO : All Internal Revenue Officers, Employees and Others Concerned

Relative to the submission of documentary requirements for the registration of business with the Bureau of Internal Revenue (BIR), Revenue Memorandum Circular (RMC) No. 74-2025 clarified that only the duly appointed Corporate Secretary is authorized to sign the Secretary's Certificates, and the same cannot be as substituted by a Secretary's Certificate signed by an Assistant Secretary.

This is in accordance with the Revised Corporation Code of the Philippines (Republic Act No. 11232), which designates the Corporate Secretary as a corporate officer responsible for the safekeeping and preservation of the integrity of the minutes of the meetings of the Board and its committees, as well as the other official records of the corporation.

To reduce the administrative burden and simplify the business registration-related processes, **the BIR shall accept Board Resolutions and Secretary's Certificates signed by Assistant Corporate Secretaries**, as part of the documentary requirements under RMC No. 74-2025.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



ROMEON D. LUMAGUI, JR.
Commissioner of Internal Revenue

