



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

March 12, 2020

REVENUE MEMORANDUM CIRCULAR NO. 57-2020

**SUBJECT :** Streamlining of Business Registration Requirements and Revised Checklist of Documentary Requirements

**TO :** All Internal Revenue Officers and Others Concerned

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This Circular prescribes the updated policy and revised checklist of documentary requirements of business registration and other types of applications attached hereto as Annexes “A1-A11”. The requirements for registering a new business with the Bureau have been streamlined by removing the Mayor’s Permit as one of the mandatory requirements when the BIR Citizen’s Charter 2019 was published on BIR website.

Further, the Bureau shall not process deficient or incomplete applications or requests, and shall only process an application or request if it is complete, pursuant to Rule VII, Section 2(b) of the Implementing Rules and Regulations of Republic Act No. 11032, otherwise known as “Ease of Doing Business and Efficient Government Delivery Act of 2018”.

All internal revenue officers are hereby enjoined to give this Circular as wide a publicity as possible.

**CAESAR R. DULAY**  
Commissioner of Internal Revenue

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