

Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
Quezon City

November 12, 2013

REVENUE MEMORANDUM CIRCULAR NO. 70-2013

SUBJECT: Clarifications on the List of Documentary Requirements for the Registration of Each Type of Application under “Annex A” of Revenue Regulations No. 7-2012

TO : All Internal Revenue Officers and Others Concerned

This Circular is being issued to correct and provide clarifications on the list of documentary requirements on application for registration published as “**Annex A**” of **Revenue Regulations No. 7-2012** dated April 2, 2012, as follows:

“I. SELF- EMPLOYED INDIVIDUALS, ESTATES AND TRUSTS AND THEIR BRANCHES.-

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C. Documentary Requirements

1. 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 PTR issued by the LGU; **and NSO Certified Birth Certificate of the applicant;**

Other documents for submission (only if applicable):

- a. Contract of Lease;
 - b. DTI Certificate of Registration of Business Name, if a business trade name shall be used;
 - c. Certificate of Authority if Barangay Micro Business Enterprises (BMBE) registered entity;
 - d. Proof of Registration/Permit to Operate with Board of Investment (BOI)/Board of Investment for Autonomous Region for Muslim Mindanao (BOI-ARMM), Philippine Export Zone Authority (PEZA), Bases Conversion Development Authority (BCDA) and Subic Bay Metropolitan Authority (SBMA);
 - e. Sworn Statement of Capital;
 - f. Waiver of husband to claim additional exemption;
 - g. Marriage Contract; and
 - h. **NSO Certified Birth Certificate** of declared dependents.
2. For Non-Residents – In addition to the above applicable requirements, a Working Permit;
 3. For Franchise Holders/Franchisees – In addition to the above applicable

- requirements, a photocopy of the Franchise Agreement;
4. For Trusts – In addition to the requirements enumerated under “a” to “**h**” above, a photocopy of the trust agreement;
 5. For Estates (under judicial settlement) – In addition to the requirements enumerated under “a” to “h” above, a photocopy of the Death Certificate of the deceased **and judicial settlement;**
 6. In the case of registration of branches/facility types:
 - a) Copy of the Certificate of Registration (COR) of the Head Office for facility types to be used by the Head Office and COR of the branch for facility types to be used by a particular branch;
 - b) Mayor’s Business Permit or duly received Application for Mayor’s Business Permit, if the former is still in process with the LGU;
 - c) DTI Certificate of Registration of Business Name, if a business trade name shall be used, if applicable; and
 - d) Contract of Lease, if applicable.

II. FOR LOCAL EMPLOYEES

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C. Documentary Requirements

1. NSO Certified Birth Certificate of declared dependents, if any;
2. Waiver of husband on his right to claim additional exemptions, if wife will claim;
3. Marriage Contract, if applicable.
If the husband wants to reacquire from his wife the privilege of claiming the additional exemption for the dependent children, he shall execute a cancellation of the previously-executed waiver of the privilege to claim additional exemptions in favor of the wife, which Notice of Cancellation of Waiver of the Privilege of Claiming the Additional Exemptions shall be filed separately, together with the registration update form, with the RDOs having jurisdiction over the registration of the husband and of the wife.
4. **NSO Certified Birth Certificate of the applicant or**
5. **Passport (in case of non-resident alien not engaged in trade or business).**

III. CORPORATIONS, PARTNERSHIP, COOPERATIVES, ASSOCIATIONS (WHETHER TAXABLE OR NON-TAXABLE), AND ITS BRANCHES AND FACILITIES -

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C. Documentary Requirements

1. For corporations/partnerships –
 - 1.1 Copy of SEC Registration and Articles of Incorporation/Articles of Partnerships, as the case may be;
 - 1.2 Copy of Mayor’s Business Permit or duly received Application for Mayor’s Business Permit, if the former is still in process with the LGU.
- Other documents for submission (only if applicable):
- a. Contract of Lease;
 - b. Certificate of Authority, if BMBE-registered entity;
 - c. Franchise Agreement;
 - d. License to Do Business in the Philippines, in case of resident foreign corporation;

- e. Proof of Registration/Permit to Operate with BOI, BOI-ARMM, SBMA, BCDA, PEZA.
2. For GAIs, GOCCs and LGUs – Copy of the Unit or Agency’s Charter;
3. For Cooperatives – Copy of Cooperative Development Authority (CDA) Certificate of Registration **and Articles of Cooperation**;
4. **For Home Owner’s Association – Copy of Certificate of Registration issued by Housing and Land Use Regulatory Board (HLURB) and Articles of Association**;
5. In the case of registration of branch/facility type:
 - a. Copy of the COR of the Head Office for facility types to be used by the Head Office and COR of the branch for facility types to be used by a particular branch;
 - b. Mayor’s Business Permit or duly received Application for Mayor’s Business Permit, if the former is not yet available; and
 - c. Contract of Lease, if applicable.

IV. PURELY TIN ISSUANCE –

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C. Documentary Requirements

a) Individual –

1. **NSO Certified Birth Certificate of the applicant**;
2. **Passport (in the case of non-resident alien not engaged in trade or business)**;
3. Marriage Contract, if the applicant is a married woman

b) Non-individual –

Document to support the transaction between a non-resident foreign corporation and the withholding agent (e.g. bank certification, invoice, contract, etc.).

Additional requirements for transactions involving One Time Transactions (ONETT):

1. Deed of Sale/Deed of Assignment/Mortgage Document, whichever is applicable in case of sale, assignment, mortgage, purchase and/or disposal of shares of stock and/or real estate properties;
2. Deed of Donation for donation of properties or transfers by gratuitous title;
3. Transfer of properties by succession –
 - i. Deed of Extrajudicial Settlement of the Estate/Judicial Settlement of Estate,
 - ii. Death certificate of the decedent;
4. Cash Invoice or Official Receipt for brand new vehicles in case of claim of winnings involving personal properties subject to registration;
5. Deed of Sale or COR with LTO, in the case of a sale of second-hand vehicle.
6. **Certification from Awarding Company/Person in case of Claim of Winnings**;

V. UPDATES / TRANSFER OF RECORDS/TRANSFER OF REGISTRATION TO ANOTHER RDO

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C. Documentary Requirements

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3. xxx xxx xxx
4. xxx xxx xxx
5. **Additional Documentary Requirements for Transfer of Business Registration to Another RDO (Head Office and/or Branch) – Original copy of Certificate of Registration, Inventory list of unused principal and supplementary receipts/invoices, Unused principal and supplementary receipts/invoices for re-stamping and sketch of place of production (if taxpayer is subject to Excise Tax);**
6. **Documentary Requirements for Other Updates –**
 - a) **Change in Registered Name/Trade Name – Original Copy of Certificate of Registration and Amended SEC Registration/DTI Certificate;**
 - b) **Change/Add in Registered Activities/Line of Business – Original Copy of Certificate of Registration;**
 - c) **Change/Add Tax type details – Original Copy of Certificate of Registration;**
 - d) **Update of Books of Accounts – Photocopy of the first page of the previously approved books;**
 - e) **Change in Accounting Period – BIR written approval of the change and Photocopy of short period return filed.**

VI. CANCELLATION OF TIN / REGISTRATION

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C. Documentary Requirements –

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This RMC shall take effect immediately. All revenue officials, employees, and others concerned are enjoined to give this Revenue Memorandum Circular (RMC) a wide publicity as possible.

(original signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue