



How to apply for a
**LOWERED WITHHOLDING
TAX RATE?**

Revenue Regulations No. 11-2018

Implementing the provisions of TRAIN Law

Introduction



Issued on March 15, 2018

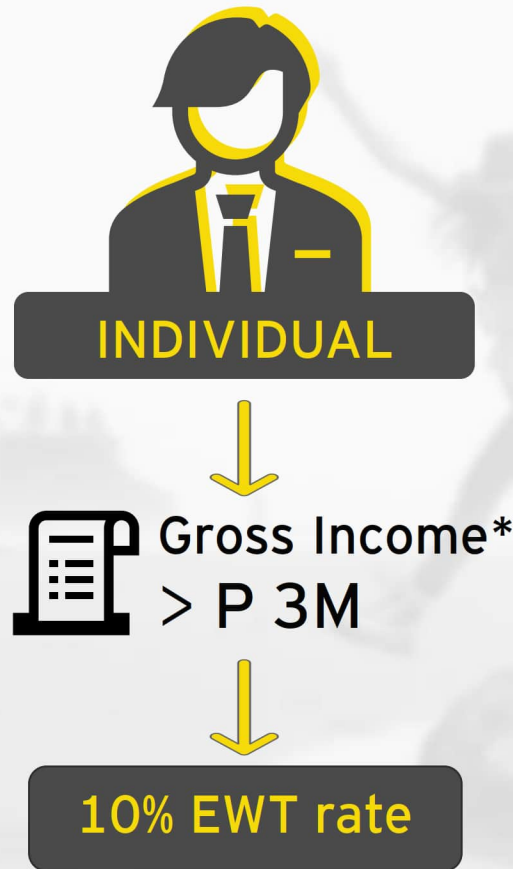


Amends certain provisions of Revenue Regulations (RR) No. 2-98, as amended, to implement further amendments introduced by Republic Act (RA) No. 10963 (Tax Reform for Acceleration and Inclusion [TRAIN] Law), relative to **withholding of Income Tax**

Revenue Regulations No. 11-2018

Implementing the provisions of TRAIN Law

Applying for a Lower Withholding Tax rate pursuant to RRs No. 11-2018



**ATC
WI516**

Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies



If gross income is more than P 3M or VAT registered regardless of amount

- Failure of payee to provide income payor/withholding agent of the sworn declaration statement
- Income payment exceeds P 3M, despite receiving the sworn declaration from the income payee
- His gross sales or receipts is more than 3M or he is VAT-Registered, regardless of amount of his gross sales or receipts

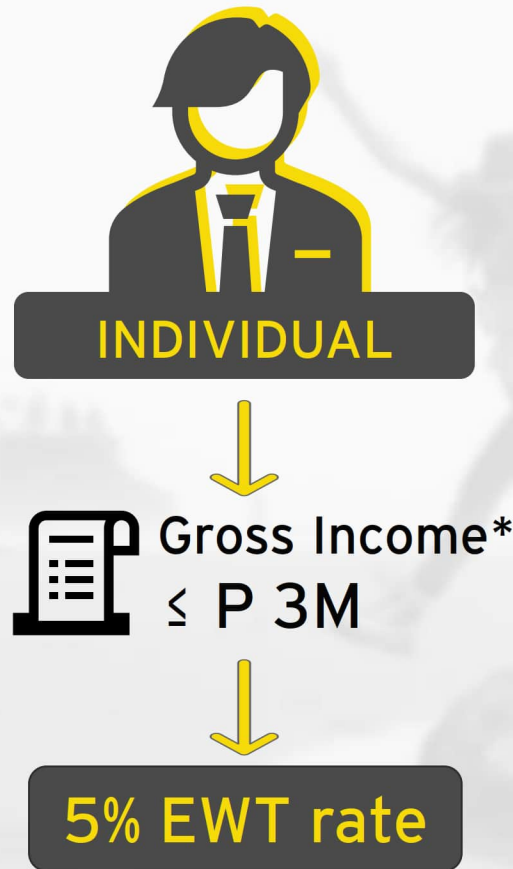
Effective January 1, 2018

*Wordings based on RR No. 11-2018. However, Annexes B-1 and B-2 indicated 'gross receipts/sales' as materiality threshold.

Revenue Regulations No. 11-2018

Implementing the provisions of TRAIN Law

Applying for a Lower Withholding Tax rate pursuant to RRs No. 11-2018



**ATC
WI515**

Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies



If gross income for the current year did not exceed P 3M

- a sworn declaration of his/her gross receipts/sales
- a copy of Certificate of Registration (COR)

Not later than January 15 of each year or at least prior to the initial payment of the professional fees/commissions/talent fees, etc. Since January 15 falls on a Sunday, Amway Philippines LLC will be accepting the documents on or before **January 13, 2023**.

Effective January 1, 2018

*Wordings based on RR No. 11-2018. However, Annexes B-1 and B-2 indicated 'gross receipts/sales' as materiality threshold.

Revenue Regulations No. 11-2018

Implementing the provisions of TRAIN Law

Income Payee's Sworn Declaration of gross Receipts/Sales

For Self-Employed and/or Engaged in the Practice of Profession with Several Income Payors

ANNEX "B-1"

INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES (For Self-Employed and/or Engaged in the Practice of Profession with Several Income Payors)

I, _____, _____, of legal age, single/ married to _____ permanently residing at _____ with Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law hereby depose and state:

- That I derived my _____ income from various income payors, and my registered business address is at _____;
- That for the current year _____, my gross receipts will not exceed Three Million Pesos (P3,000,000) and that I am a non-VAT registered taxpayer. For this purpose, I opt to avail of either one of the income tax regime as follows:
 - Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to creditable withholding tax at the prescribed rate; subject to percentage tax and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
 - Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, only the creditable income withholding tax based on the prescribed rate shall be made;
- That based on my selection above, if my gross sales/receipts and other non-operating income exceeds P3,000,000, my income payor /withholding agents shall automatically withhold the higher rate of withholding of ten percent (10%) in the case of income items with two (2) prescribed creditable withholding tax rate depending on the total amount of income payment received:
 - In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (VAT) unless expressly exempted; and consequently subject to withholding of income. Moreover, if the payor is a government entity, business tax withholding applies; OR
 - In case of Eight Percent (8%) income tax rate, I acknowledge that I am no longer qualified to avail of this option since my income exceeds P3,000,000 and thus, the graduated income tax rates above shall automatically apply together with the consequent liability for business tax/es;

- That based on my selection above, if my gross sales/receipts and other non-operating income exceeds P3,000,000, my income payor /withholding agents shall automatically withhold the higher rate of withholding of ten percent (10%) in the case of income items with two (2) prescribed creditable withholding tax rate depending on the total amount of income payment received:
 - In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (VAT) unless expressly exempted; and consequently subject to withholding of income. Moreover, if the payor is a government entity, business tax withholding applies; OR
 - In case of Eight Percent (8%) income tax rate, I acknowledge that I am no longer qualified to avail of this option since my income exceeds P3,000,000 and thus, the graduated income tax rates above shall automatically apply together with the consequent liability for business tax/es;
- That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section ____ of Revenue Regulations No. _____;
- That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this ____ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this ____ day of _____, 20__ in _____ Applicant exhibited to me his/her _____ issued at _____ on _____

(Government Issued ID and No.)

NOTARY PUBLIC

Doc. No.: _____
Page No.: _____
Book No.: _____
Series of _____

Affix P30.00
Documentary
Stamp Tax

(To be filled-out by the withholding agent/one payor)

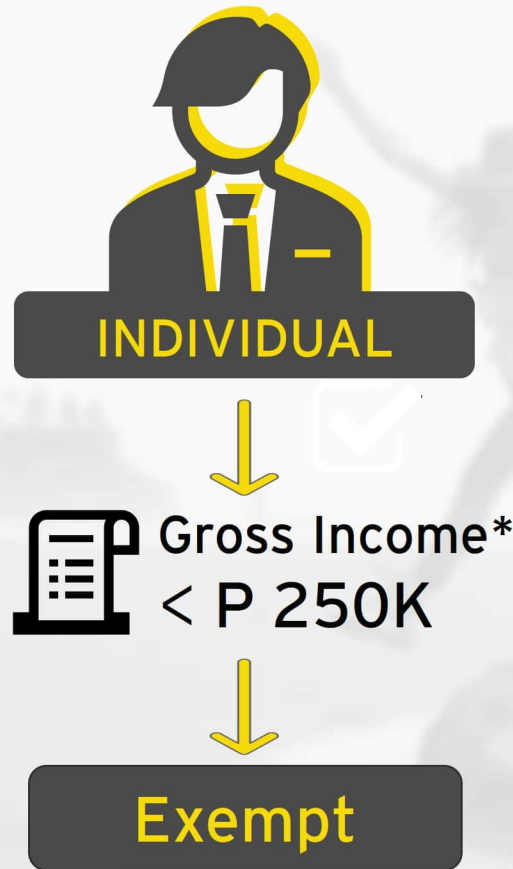
Date Received: _____
(MM-DD-YYYY-00001)

Received by: _____
Signature over Printed Name of the Withholding Agent/Payor or Authorized Officer

Designation/Position of Authorized Officer

Name of Withholding Agent/One Payor

Applying for a Lower Withholding Tax rate pursuant to RRs No. 11-2018



Individuals who earn P 250,000 and below from a lone income payor

Exempt upon compliance with the following requirements:



Sworn Declaration



In accordance with the format per Income Payee's Sworn Declaration of Gross Receipts/Sales



Has been submitted to the lone income payor/withholding agent



Submitted **on or before January 15 of each year** or before the initial income payment, whichever is applicable.

Since January 15 falls on a Sunday, Amway Philippines LLC will be accepting the documents on or before **January 13, 2023**.

Effective January 1, 2018

*Wordings based on RR No. 11-2018. However, Annexes B-1 and B-2 indicated 'gross receipts/sales' as materiality threshold.

Revenue Regulations No. 11-2018

Implementing the provisions of TRAIN Law

Income Payee's Sworn Declaration of gross Receipts/Sales

For Self-Employed and/or Engaged in the Practice of Profession with lone Income Payor

ANNEX "B-2"

**INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES
(For Self-Employed and/or Engaged in the Practice of Profession with Lone Income Payor)**

I, _____, of legal age, single/ married to _____, permanently residing at _____ with Taxpayer Identification Number (TIN) _____, after having been duly sworn in accordance with law hereby depose and state:

1. That I derived my _____ income only from _____ with Taxpayer Identification Number _____ and business address at _____;

2. That for the current year _____, my gross receipts will not exceed Two Hundred Fifty Thousand Pesos (P250,000.00) and that I am registered as a non-VAT taxpayer; that whatever is the amount of income received, I will comply with the requirement to file my Income Tax Return on the prescribed due date. For this purpose, I opt to avail of either one of the following:

- Graduated Income Tax Rates under Section 24(A)(2)(a) of the Tax Code, as amended, based on the taxable income. With this selection, I acknowledge that I am subject to 0% income tax, thus, not subject to creditable withholding tax, subject to percentage tax, if applicable, and will file the required percentage tax returns or subject to withholding percentage tax, in case of government money payments.
- Eight Percent (8%) income tax rate under Section 24(A)(2)(b) of the Tax Code, as amended, based on gross receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, no withholding tax shall be made;

3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds P250,000.00 but not over P3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax:

- a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of P250,000.00, and business tax withholding, if any, are applicable on the entire income payment; OR
- b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of P250,000.00;

4. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section _____ of

receipts/sales and other non-operating income - with this selection, I understand that this is in lieu of the graduated income tax rates and the Percentage Tax under Section 116 of the Tax Code, as amended; thus, no withholding tax shall be made;

3. That based on my selection above, if my gross sales/receipts and other non-operating income exceeds P250,000.00 but not over P3,000,000.00, my afore-stated lone income payor shall automatically withhold the prescribed rate of withholding tax:

- a. In case of Graduated Income Tax Rates, I acknowledge that aside from income tax, I am subject to business tax (Percentage Tax, if applicable) and creditable withholding of income in excess of P250,000.00, and business tax withholding, if any, are applicable on the entire income payment; OR
- b. In case of Eight Percent (8%) income tax rate, I acknowledge that I am only subject to income tax and thus, to the creditable withholding income tax in excess of P250,000.00;

4. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section _____ of Revenue Regulations No. _____;

5. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this ___ day of _____, 20__ in _____ Applicant exhibited to me his/her _____ issued at _____ on _____

(Government Issued ID and No.)

NOTARY PUBLIC

Doc. No.: _____
Page No.: _____
Book No.: _____
Series of _____

Affix P30.00
Documentary
Stamp Tax

(To be filled-out by the withholding agent/lone payor)

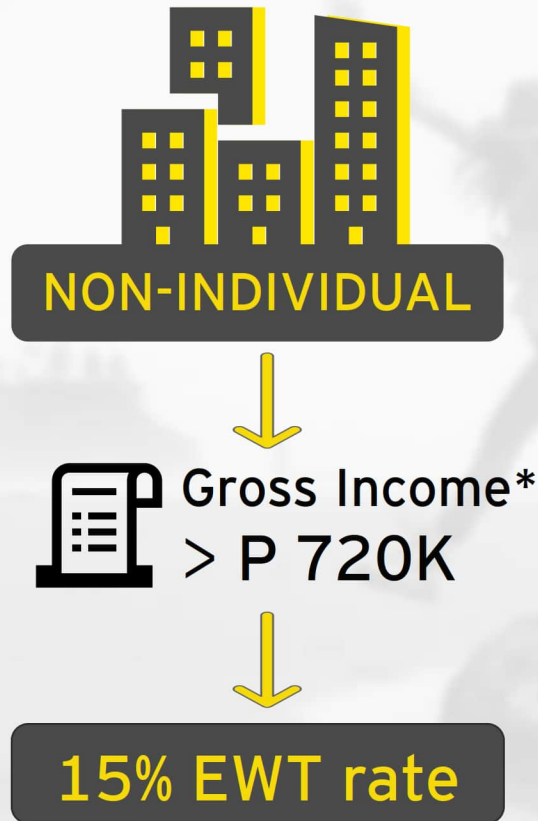
Date Received: _____
(MM-DD-YYYY-00001)

Received by: _____
Signature over Printed Name of the Withholding Agent/Payor or Authorized Officer

Designation/Position of Authorized Officer

Name of Withholding Agent/Lone Payor

Applying for a Lower Withholding Tax rate pursuant to RRs No. 11-2018



**ATC
WC516**

Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies



If the estimated gross income exceeds P 720,000

- failure to provide all income payors/withholding agents declaration
- income payment exceeds ₱720,000, despite receiving the sworn declaration from the income payee.
- a notarized sworn declaration executed by the president/managing partner of the corporation/company/GPP

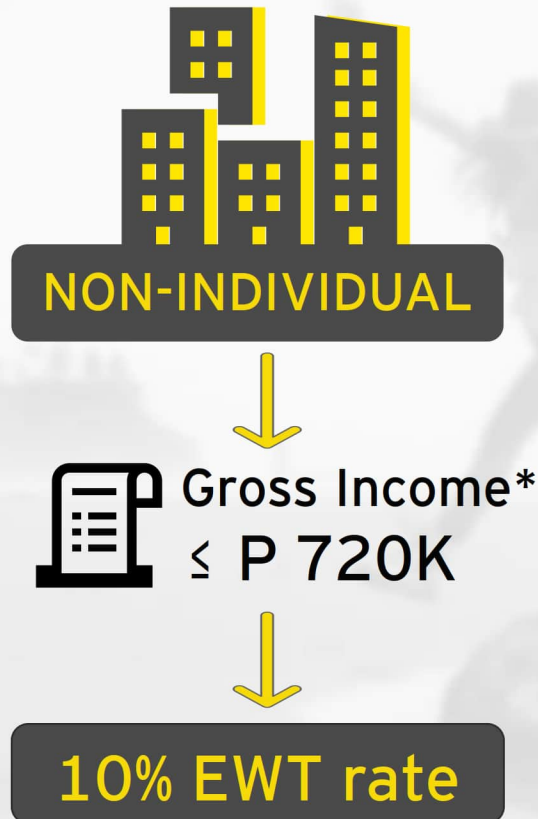
Effective January 1, 2018

*Wordings based on RR No. 11-2018. However, Annex B-3 indicated 'gross receipts/sales' as materiality threshold.

Revenue Regulations No. 11-2018

Implementing the provisions of TRAIN Law

Applying for a Lower Withholding Tax rate pursuant to RRs No. 11-2018



**ATC
WC515**

Commissions, rebates, discounts and other similar considerations paid/granted to independent and/or exclusive sales representatives and marketing agents and sub-agents of companies, including multi-level marketing companies



If estimated gross income did not exceed P 720,000

- a notarized sworn declaration (Annex "B-3")
- a copy of Certificate of Registration (COR)

Not later than January 15 of each year or at least prior to the initial payment of the professional fees/commissions/talent fees, etc. Since January 15 falls on a Sunday, Amway Philippines LLC will be accepting the documents on or before **January 13, 2023**.

Effective January 1, 2018

*Wordings based on RR No. 11-2018. However, Annex B-3 indicated 'gross receipts/sales' as materiality threshold.

Revenue Regulations No. 11-2018

Implementing the provisions of TRAIN Law

Income Payee's Sworn Declaration of gross Receipts/Sales

For Non-Individual Taxpayer with Several Income Payors

ANNEX "B-3"

INCOME PAYEE'S SWORN DECLARATION OF GROSS RECEIPTS/SALES (For Non-Individual Taxpayer with Several Income Payors)

I, _____, _____, authorized officer of
(Name) (Citizenship)
 _____ with registered address at
(Name of Non-Individual Income Payee)
 _____ with
(Address)
 Taxpayer Identification Number (TIN) _____, after having been duly sworn in
 accordance with law hereby depose and state:

1. That for the current year _____, the gross receipts of the aforesaid non-individual payee will not exceed Seven Hundred Twenty Pesos (P720,000);
2. That I duly execute this **SWORN DECLARATION** in compliance with the requirement prescribed under Section _____ of Revenue Regulations No. _____;
3. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this ___ day of _____, 20__ in _____, Applicant exhibited to me his/her _____ issued at _____ on _____.

5. That I declare, under the penalties of perjury, that this declaration has been made in good faith, and to the best of my knowledge and belief to be true and correct.

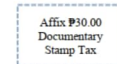
IN WITNESS WHEREOF, I have hereunto set my hand this ___ day of _____, 20__ at _____, Philippines

Signature over Printed Name of Individual Taxpayer

SUBSCRIBED AND SWORN to before me this ___ day of _____, 20__ in _____, Applicant exhibited to me his/her _____ issued at _____ on _____.
(Government Issued ID and No.)

NOTARY PUBLIC

Doc. No.: _____
 Page No.: _____
 Book No.: _____
 Series of _____



(To be filled-out by the withholding agent/one payor)

Date Received: _____
(MM-DD-YYYY-00001)

Received by:

Signature over Printed Name of the Withholding Agent/Payor or Authorized Officer

Designation/Position of Authorized Officer

Name of Withholding Agent/One Payor



**Business
Registration**

Business Registration



Registration Process
(Setting up the Business)



Application for Tax Identification
Number (TIN)



Registration of Books of Accounts



Application for Authority to Print
Receipts and Invoices



1 Registration Process

Setting Up the Business

Business Registration

Nature and Basic Principles



Business name registration is required in the Philippines. According to the Business Name Law (Republic Act 3883), it's illegal for anyone to use any name for a business other than the owner's true name without first registering the business name with the DTI.

Business Registration

Registration Process

Setting up the Business



LOCAL GOVERNMENT UNITS (LGUs)

Business Registration

Registration Process

Register your business with the DTI and obtain a Business Name Registration Certificate



Eligibility Requirements



✓ Filipino citizen, at least 18 years old

✓ Proof of citizenship

whose names are suggestive of alien nationality

who has foreign sounding name acquired by naturalization, election, or by other means provided by law

Birth certificate, PRC ID, voter's ID or passport

Naturalization certificate and Oath of Allegiance, Affidavit of election or ID card issued by the Bureau of Immigration and Deportation, Valid ID card issued by the Integrated Bar of the Philippines (IBP) or Professional Regulatory Commission (PRC).

DTI Application Process



✓ Fill out the [CBP* Form](#)

✓ Fill out the [BNRS** Form](#)



Pay Applicable Fees

Apply for your DTI Business Name Registration online at <https://bnrs.dti.gov.ph>

1. Apply for new/renewal
2. Pay Online
3. Download the Certificate of Registration

SCOPE	FEE + DOCUMENTARY STAMP
Barangay	200.00 + 30.00
City / Municipality	500.00 + 30.00
Regional	1,000.00 + 30.00
National	2,000.00 + 30.00

DTI Business Name is valid for 5 years.

*screenshot from bnrs.dti.gov.ph

Note: If applying for registration of Business name without TIN, proceed to CBP Form. Otherwise, if you have an existing TIN, please proceed to the RDO where you are registered to process your BIR registration and fill out the BNRS Form for validation and application of business name.

*Central Business Portal

**Business Name Registration System

Business Registration

Registration Process

Department of Trade and Industry (Central Business Portal (CBP))



Central Business
Portal

CREATE AN ACCOUNT

Go to <https://business.gov.ph/signup>

You have to create an account to use the CBP and to begin with the registration of your new business.

Once account is created, an account verification link shall be forwarded to your email. Click the link to finish creating the account.

**screenshot from business.gov.ph*

LOG IN

Login and Register a Business

Go to <https://business.gov.ph/login>

Once you have verified your account, you may now login to the application dashboard and start applying for a business. Click the Register a Business button to start an application.

**screenshot from business.gov.ph*

Business Registration

Registration Process

Department of Trade and Industry (Central Business Portal (CBP))



FILL OUT USER ACCOUNT INFORMATION

User Account Information

Personal Details	Residential Address	Business Address
Personal Details	Residential Address	Business Address
Personal Details	Residential Address	Business Address

*screenshot from business.gov.ph

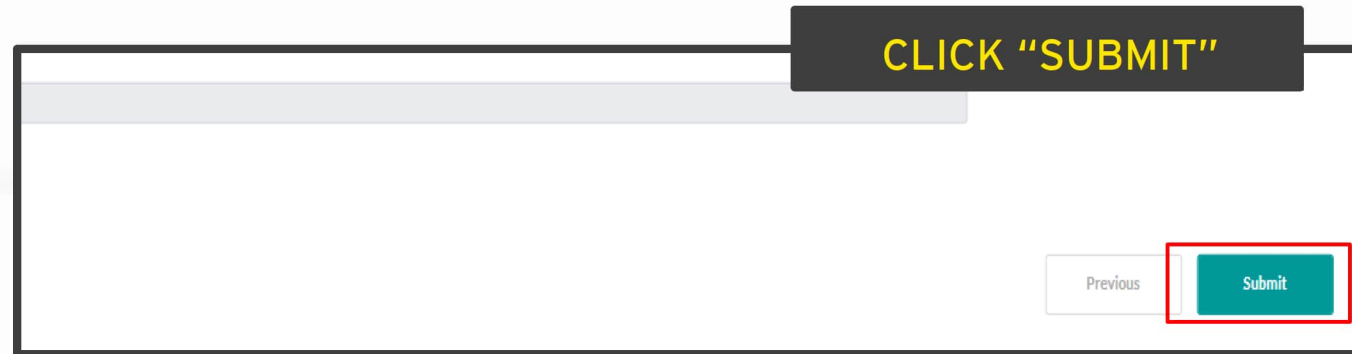
Business Registration

Registration Process

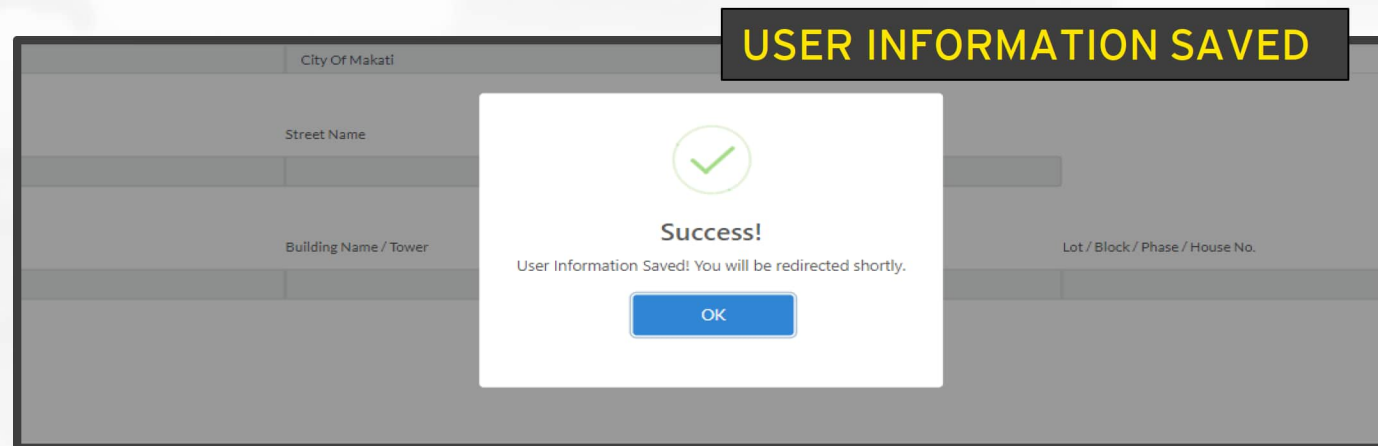
Department of Trade and Industry (Central Business Portal (CBP))



Central Business Portal



*screenshot from business.gov.ph



*screenshot from business.gov.ph

Business Registration

Registration Process

Business Name Registration System (BNRS)



Fill up Owner's Information

STEP 1

The screenshot shows the "OWNER'S INFORMATION" section of the BNRS registration process. The form is titled "SERVICES - NEW REGISTRATION" and "BUSINESS NAME REGISTRATION". It includes the following fields and options:

- Application pertains to **SOLE Proprietorship Registration**.
- Are you a stateless person? Yes No
- Are you a refugee person? Yes No
- Citizenship: --SELECT CITIZENSHIP--
- First Name *, Middle Name * (Check if no Middle name), Last Name *, Suffix: --N/A--
- Date of Birth: MONTH, DAY, YEAR
- Civil Status *, Gender * (Male, Female)

Buttons for "Cancel" and "Next" are visible at the bottom right.

Determine Business Scope Fee

STEP 2

The screenshot shows the "BUSINESS SCOPE" section of the BNRS registration process. The form is titled "SERVICES - NEW REGISTRATION" and "BUSINESS NAME REGISTRATION". It includes the following elements:

- Scope: National, Regional, City/Municipality, Barangay
- Fee (in Php): (2,000.00), (1,000.00), (500.00), (200.00)
- Total fees to include Php 30.00 documentary stamp tax (DST)
- DEFINITIONS: The **Territorial Scope** refers to the extent of the geographical area within which the pertinent business may locate its offices, stores, shops, branches, manufacturing or processing plants, or other business structures, or where the pertinent business name may be used without prejudice to engaging in business elsewhere. It is not to be considered as the geographical limit in which to transact business. The **Dominant Name** refers to the main identifying words or numerals or a combination of letters and numerals attached to your Business Name.

*Upon successful application from the CBP process, the applicant will be redirected to the BNRS website

*screenshot from bnrs.dti.gov.ph

Business Registration

Registration Process

Business Name Registration System (BNRS)



STEP 5



Detail Confirmation & Validation Result

BUSINESS NAME REGISTRATION

Your proposed business name is:

will now be used for this transaction

Details

SCOPE	
REGION	
CITY/MUNICIPALITY	
BARANGAY	
DOCUMENTARY STAMP	₱ 30.00
REGISTRATION FEE	₱ 200.00
TOTAL FEE	₱ 230.00

You will not be able to change any details from steps 1 and step 2

Do you want to proceed?

Validation Result

Rule	Status	Message
BN Structure	PASSED	Business name has no special character
No DESCRIPTOR in dominant field	PASSED	Dominant name does not contain descriptor
Explicit Words	PASSED	Business name has no offensive word content.
IPO Words	PASSED	Business name has no IPO word content
BN Reserved Words	PASSED	Business name has no reserved word content
Article Rule	PASSED	Business name has no Article content
BN Registered	PASSED	Business name is not registered
BN Reserved	PASSED	Business name is not reserved

*screenshot from bnrs.dti.gov.ph

*Upon successful application from the CBP process, the applicant will be redirected to the BNRS website

Business Registration

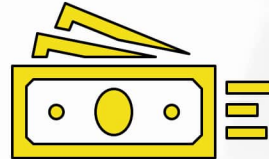
Registration Process

Business Name Registration System (BNRS)



CONFIRMED

**BUSINESS
NAME**



**PAYMENT
METHOD**



**Business Name
Registration
Certificate**



**Upon successful application from the CBP process, the applicant will be redirected to the BNRS website*

Business Registration

Registration Process



Barangay/Municipality/
Regional **CLEARANCE***

- ✓ Business Name Registration Certificate
- ✓ Two valid IDs
- ✓ Proof of address of business location



Business **PERMIT*** in
municipal level

- ✓ Business Name Registration Certificate
- ✓ Two valid IDs
- ✓ Map/sketch of location where your business will be located
- ✓ Community tax certificate (in some cases)

**may be subject to fees depending on the barangay or municipality where the business is registered*



Application for Tax identification Number (TIN)

Business Registration

Application for Tax Identification Number (TIN)

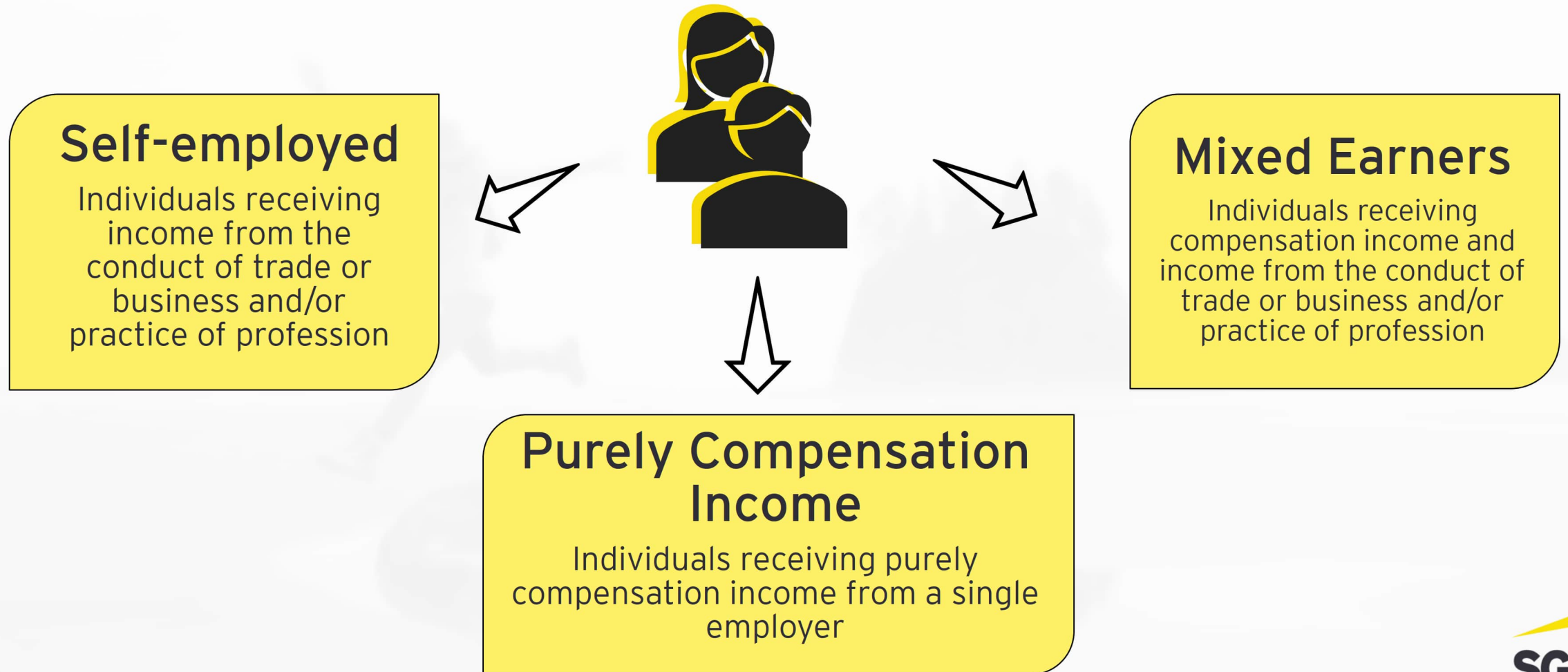


Section 236 (l) of the Tax Code, as amended, states that any person, whether natural or juridical, required under the authority of the Internal Revenue Code to make, render or file a return, statement or other documents, shall be supplied with or assigned a Taxpayer Identification Number (TIN) to be indicated in the return, statement or document to be filed with the Bureau of Internal Revenue, for his proper identification for tax purposes.

Business Registration

Application for Tax Identification Number (TIN)

Sources of Income - INDIVIDUALS



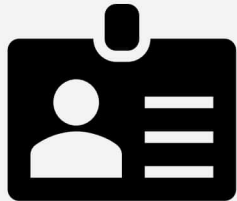
Business Registration

Application for Tax Identification Number (TIN)

Self-employed and Mixed Income Individuals



Documentary Requirements



Any Identification such as:

- Birth Certificate
- Passport
- Driver's License
- Community Tax Certificate



- Payment of P500.00 for Registration Fee
- Payment of P30.00 for Documentary Stamp Tax
- Registration Fee (ARF) (if with existing TIN or applicable after TIN issuance)



- BIR Printed Receipts/Invoices or;
- Final & clear sample of Principal Receipts/Invoices

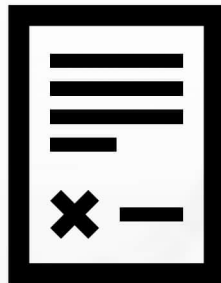
Business Registration

Application for Tax Identification Number (TIN)

Self-employed and Mixed Income Individuals



Other Documentary Requirements indicated in BIR Form No. 1901



- 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 Professional Tax Receipt/Occupational Tax Receipt issued by the LGU
- BIR Form No. 1906; (Select an Accredited Printer)

Business Registration

Application for Tax Identification Number (TIN)

Self-employed and Mixed Income Individuals



Other documents for submission, **ONLY IF APPLICABLE**

- ✓ Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau
- ✓ DTI Certificate (if with business name)
- ✓ Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier)
- ✓ Photocopy of the Trust Agreement (for Trusts);
- ✓ Photocopy of the Death Certificate of the deceased (for Estate under judicial settlement);
- ✓ Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity
- ✓ Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA and SBMA

Business Registration

Application for Tax Identification Number (TIN)

Self-employed and Mixed Income Individuals



Procedures on TIN Application



1 Accomplished BIR Form 1901 version 2018 together with other documentary requirements*

1



3 The RDO shall then issue Certificate of Registration **BIR Form No. 2303** and e-Receipt as proof of payment

3



2 Pay the Annual Registration Fee: P 500
Documentary Stamp Tax: P 30

2

*with the New Business Registrant Counter of the RDO having jurisdiction over the place where the head office and branch, respectively.

Business Registration

Application for Tax Identification Number (TIN)

Self-employed and Mixed Income Individuals



**BIR Form
No. 1901**


Application for Registration For Self-Employed (Single Proprietor/Professional), Mixed Income Individuals, Non-Resident Alien Engaged in Trade/Business, Estates and Trusts

Business Registration

Application for Tax Identification Number (TIN)

BIR Form No. 1901

(To be filled up by BIR) DLN: _____


Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for Registration

BIR Form No. 1901
January 2018(ENCS)

For Self-Employed (Single Proprietor/Professional),
Mixed Income Individuals, Non-Resident Alien
Engaged in Trade/Business, Estate and Trust

TIN to be issued, if applicable (To be filled in by BIR)

Fill in all applicable white spaces. Mark all appropriate boxes with an "X".

Part I – Taxpayer Information

1 PhilSys Number (PSN) _____

2 Registering Office
 Head Office Branch Office

3 BIR Registration Date (To be filled up by BIR)(MMDD/YYYY) _____

4 Taxpayer Identification Number (TIN) (For Taxpayer with existing TIN) _____ - 0 0 0 0 0

5 RDO Code (To be filled up by BIR) _____

6 Taxpayer Type

<input type="checkbox"/> Single Proprietorship Only (Resident Citizen)	<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner & Professional
<input type="checkbox"/> Resident Alien – Single Proprietorship	<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner, Single Proprietorship & Professional
<input type="checkbox"/> Resident Alien – Professional	<input type="checkbox"/> Non – Resident Alien Engaged in Trade/Business
<input type="checkbox"/> Professional – Licensed (PRC, IBP)	<input type="checkbox"/> Estate – Filipino Citizen
<input type="checkbox"/> Professional – In General	<input type="checkbox"/> Estate – Foreign National
<input type="checkbox"/> Professional and Single Proprietor	<input type="checkbox"/> Trust – Filipino Citizen
<input type="checkbox"/> Mixed Income Earner – Compensation Income Earner & Single Proprietor	<input type="checkbox"/> Trust – Foreign National

7 Taxpayer's Name (If Individual) (Last Name) (First Name) (Middle Name) (Suffix) (Nickname)

(If ESTATE, ESTATE of First Name, Middle Name, Last Name, Suffix) (If TRUST, FAO: First Name, Middle Name, Last Name, Suffix)

8 Gender Male Female

9 Civil Status Single Married Widower Legally Separated

10 Date of Birth/Organization Date (In case of Estate/Trust) (MMDD/YYYY) _____

11 Place of Birth _____

12 Mother's Maiden Name _____

13 Father's Name _____

14 Citizenship _____

15 Other Citizenship _____

16 Local Residence Address

Unit/Room/Floor/Building# _____ Building Name/Tower _____ Lot/Block/Phase/House No. _____ Street Name _____ Subdivision/Village/Zone _____

Barangay _____ Town/District _____ Municipality/City _____ Province _____ ZIP Code _____

17 Business Address

Unit/Room/Floor/Building# _____ Building Name/Tower _____ Lot/Block/Phase/House No. _____ Street Name _____ Subdivision/Village/Zone _____

Barangay _____ Town/District _____ Municipality/City _____ Province _____ ZIP Code _____

Page 2 – BIR Form No. 1901

30 Relationship Start Date (MMDD/YYYY) _____

31 Address Types Residence Place of Business Employer Address

32 Local Residence Address

Unit/Room/Floor/Building# _____ Building Name/Tower _____ Lot/Block/Phase/House No. _____ Street Name _____ Subdivision/Village/Zone _____

Barangay _____ Town/District _____ Municipality/City _____ Province _____ ZIP Code _____

33 Preferred Contact Type

Landline Number Fax Number Mobile Number Email Address (required) _____

Part IV – Business Information

34 Single Business Number _____

35 Primary/Secondary Industries (Attach additional sheet/s, if necessary)

Industry	Trade/Business Name	Regulatory Body
Primary	_____	_____
Secondary	_____	_____

Industry	Business Registration Number	Business Registration Date (MMDD/YYYY)	PSIC Code (To be filled up by BIR)	Line of Business
Primary	_____	_____	_____	_____
Secondary	_____	_____	_____	_____

36 Incentives Details

36A Investment Promotion (e.g. PEZA, BOI) _____

36B Legal Basis (e.g. RA, EO) _____

36C Incentive Granted (e.g. Exempt from IT, VAT, etc.) _____

36D No. of Years _____

36E Incentive Start Date (MMDD/YYYY) _____

36F Incentive End Date (MMDD/YYYY) _____

37 Details of Registration / Accreditation

37A Registration / Accreditation Number _____

37B Effectivity Date (MMDD/YYYY) FROM _____ TO _____

37C Date Issued (MMDD/YYYY) _____

37D Registered Activity _____

37E Tax Regime (Regular, Special, Exempt) _____

37F Activity Start Date (MMDD/YYYY) _____

37G Activity End Date (MMDD/YYYY) _____

38 Facility Details (PP-Place of Production/Plant, SP-Storage Place, WH-Warehouse, SR>Showroom, GG-Garage, BT-Bus Terminal, RP-Real Property for Lease with No Sales Activity)

38A Facility Code **F** _____

38B Facility Type PP SP WH SR GG BT RP Other (specify) _____

38C Facility Address

Unit/Room/Floor/Building# _____ Building Name/Tower _____ Lot/Block/Phase/House No. _____ Street Name _____ Subdivision/Village/Zone _____

Barangay _____ Town/District _____ Municipality/City _____ Province _____ ZIP Code _____

Part V – Tax Type

Business Registration

Application for Tax Identification Number (TIN)

BIR Form No. 1901

Page 3 – BIR Form No. 1901

Part VI – Authority to Print									
40 Authority to Print Receipts and Invoices									
40A Printer's Name					40B Printer's TIN				
40C Printers Accreditation Number					40D Date of Accreditation (MMDDYYYY)				
40E Registered Address									
Unit/Room/Floor/Building#		Building Name/Tower		Lot/Block/Phase/House No.		Street Name		Subdivision/Village/Zone	
Barangay		Town/District		Municipality/City		Province		ZIP Code	
40F Contact Number					40G E-mail Address				
40H Manner of Receipt/Invoices <input type="checkbox"/> Bound <input type="checkbox"/> Loose Leaf <input type="checkbox"/> Others									
40I Descriptions of Receipts and Invoices <small>(Additional Sheet/s if Necessary)</small>									
Description	TYPE		NO. OF BOXES/BOOKLETS		NO. OF SETS PER BOX / BOOKLET		SERIAL NO.		
	VAT	NON-VAT	LOOSE	BOUND	BOX / BOOKLET	PER SET	START	END	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Part VII - For Employee with Two or More Employers (Multiple Employments) Within the Calendar Year									
41 Type of Multiple Employments <input type="checkbox"/> Successive employments <small>(With previous employer/s within the calendar year)</small> <input type="checkbox"/> Concurrent employments <small>(With two or more employers at the same time with the calendar year)</small>									
<small>(If successive, enter previous employer/s; if concurrent, enter secondary employer/s)</small>									
41A Name of Employer					41B TIN of Employer				
41C Name of Employer					41D TIN of Employer				
42 Declaration I declare, under the penalties of perjury, that this application has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under the authority thereof. Further, I give my consent to the processing of my information as contemplated under the 'Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.									
Taxpayer/Authorized Representative <small>(Signature over Printed Name)</small>									
Part VIII – Primary/Current Employer Information									
43 Type of Registered Office <input type="checkbox"/> Head Office <input type="checkbox"/> Branch Office			44 TIN			45 RDO Code			
46 Employer Name If Individual <small>(Last Name)</small>				<small>(First Name)</small>		<small>(Middle Name)</small>		<small>(Suffix)</small>	
If Non-Individual <small>(Registered Name)</small>									
47 Employer Address									
Unit/Room/Floor/Building#		Building Name/Tower		Lot/Block/Phase/House No.		Street Name		Subdivision/Village/Zone	

Documentary Requirements:

- 1. Any identification issued by an authorized government body (e.g. Birth Certificate, passport, driver's license, Community Tax Certificate) that shows the name, address and birthdate of the applicant;
 - 2. 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 Professional Tax Receipt/Occupational Tax Receipt issued by the LGU;
 - 3. Proof of Payment of Registration Fee (RF) (if with existing TIN or applicable after TIN issuance);
 - 4. BIR Form No. 1906; (Select an Accredited Printer)
 - 5. Final & clear sample of Principal Receipts/ Invoices;
- Additional documents, if applicable:
- a. Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau;
 - b. Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier);
 - c. Photocopy of the Trust Agreement (for Trusts);
 - d. Photocopy of the Death Certificate of the deceased (for Estate under judicial settlement);
 - e. Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity;
 - f. Proof of Registration/Permit to Operate BOI/BOIARMM, PEZA, BCDA and SBMA
6. In case of registration of branches/facility types:
- a. 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 Professional Tax Receipt/Occupational Tax Receipt issued by the LGU; or DTI Certificate;
 - b. Special Power of Attorney (SPA) and ID of authorized person, in case of authorized representative who will transact with the Bureau; if applicable
 - c. Proof of Payment of Registration Fee (RF)
 - d. BIR Form No. 1906; (Select an Accredited Printer)
 - e. Final & clear sample of Principal Receipts/ Invoices;

POSSESSION OF MORE THAN ONE TAXPAYER IDENTIFICATION NUMBER (TIN) IS CRIMINALLY PUNISHABLE PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED

Business Registration

Application for Tax Identification Number (TIN)

BIR New Business Registration (NewBizReg) Portal



Business Registration

Application for Tax Identification Number (TIN)

Deadline in filing of Application



Deadline

ON OR BEFORE THE COMMENCEMENT OF BUSINESS

From the day when
the first sale
transaction occurred

Within thirty (30) calendar
days from the issuance of
Mayor's Permit /
Professional Tax Receipt
(PTR) by LGU

Whichever comes
earlier



Registration of **BOOKS OF ACCOUNTS**

Business Registration

Registration of Books of Accounts



Section 232 of Tax Code, as amended, states that all corporations, companies, partnerships or persons required by law to pay internal revenue taxes shall keep a journal and a ledger or their equivalents such as subsidiary ledgers, simplified books of accounts.

Business Registration

Registration of Books of Accounts

Individuals engaged in business



NEWLY-REGISTERED



**SUBSEQUENT
REGISTRATION OF
BOOKS/RENEWAL**

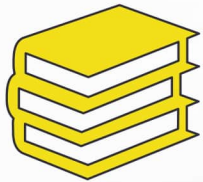
Business Registration

Registration of Books of Accounts

Newly-registered Business



Documentary Requirements



Registration of Manual Books of Accounts (New or Subsequent)



New sets of permanently bound books of accounts for registration/stamping or the bound journals and/or ledgers



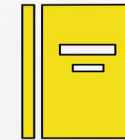
If transacting through a representative (individual)



Special Power of Attorney (SPA)



Any government-issued ID of the authorized representative



Registration of Manual Loose-Leaf Books of Accounts



Permit to Use Loose Leaf Books of Accounts



Permanently bound Loose Leaf Books of Accounts



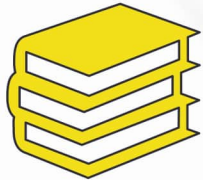
Affidavit of entries in Books of Accounts and the number of Loose Leaf used for the period.

Business Registration

Registration of Books of Accounts



Other Documentary Requirements indicated in BIR Form No. 1900



General Requirements



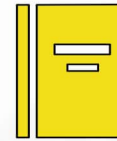
Company profile (i.e., Photocopy of BIR COR, previously issued permit (if applicable), Registration Fee Payment)



Location map of place of Business



Inventory of Previously approved unused invoices and receipts, if applicable



Application for Authority to Use Loose-leaf Books of Accounts and/or Accounting Records



Sample Formats of Journals and Ledgers for loose-leaf books of accounts;



The particular accounting record for loose-leaf accounting records

Business Registration


Registration of Books of Accounts

Registration procedures



Newly-Registered Business




 before the filing of the 1st QITR or AITR, whichever comes earlier

DEADLINE

Subsequent Registration of Books/Renewal



 Until registered books have all been exhausted

DEADLINE

Business Registration

Registration of Books of Accounts

Newly Registered Business



**BIR Form
No. 1905**

Application for Registration
Information
Update/Correction/Cancellation

Business Registration

Registration of Books of Accounts

Newly Registered Business



**BIR Form
No. 1900**

Application for Authority to Use
Computerized Accounting System or
Components thereof/Loose-Leaf Books
of Accounts

Business Registration

Registration of Books of Accounts

BIR Form No. 1900

(To be filled up by the BIR) DLN: _____ ANNEX "A"

Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

**Application for
Authority to Use Computerized
Accounting System or Components thereof/
Loose-Leaf Books of Accounts**

BIR Form No.
1900
September 2002(ENCS)

Fill in all applicable spaces. Mark all appropriate boxes with an "X".

1 TAXPAYER IDENTIFICATION NUMBER (TIN) 2 RDO CODE

3 TAXPAYER'S NAME

(Last Name, First Name, Middle Name, if individual/ Registered Name, if non-individual)

4 BUSINESS ADDRESS

5 TYPE/ NATURE OF APPLICATION

<input type="checkbox"/> A Loose-leaf Books of Accounts and Accounting Records (manual)	<input type="checkbox"/> Cash Disbursement Book
<input type="checkbox"/> B Complete Computerized Accounting System	<input type="checkbox"/> Accts. Payable Book
<input type="checkbox"/> With E-Invoicing <input type="checkbox"/> Without E-Invoicing	<input type="checkbox"/> Accts. Receivable Book
<input type="checkbox"/> C Computerized Books of Accounts	<input type="checkbox"/> Others (specify) <input type="text"/>
<input type="checkbox"/> General Journal <input type="checkbox"/> Disbursement Book	
<input type="checkbox"/> Sales Book <input type="checkbox"/> Others (Specify) <input type="text"/>	<input type="checkbox"/> E Others (Specify) <input type="text"/>
<input type="checkbox"/> Purchase Book <input type="text"/>	
<input type="checkbox"/> D Computer-generated Subsidiary Accounting Records	
<input type="checkbox"/> Cash Receipt Book <input type="checkbox"/> Debit/Credit Memo Book	

NOTE: Any change in system, contents and format for computerized accounting system or components thereof would require taxpayer's notification of change and submission of hard copy before phasing out old system, contents and format.

6 DECLARATION
I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

Stamp of BIR Receiving Office and Date of Receipt

TAXPAYER/AUTHORIZED AGENT (Signature over printed name) TITLE/POSITION OF SIGNATORY

Attachments complete? (To be filled up by BIR)
 Yes No

ATTACHMENTS : (Please check appropriate box)

I. General Requirements

- 1. Company Profile
 - 1.1 Photocopy of BIR Certificate of Registration
 - 1.2 Photocopy of Previously Issued Permit, if applicable
 - 1.3 Photocopy of Current Registration Fee Payment
- 2. Location map of place of Business
- 3. Inventory of Previously approved unused invoices and receipts, if applicable

II. For Computerized Accounting System or Components Thereof Application

- 1. List of branches that will use Computerized Accounting System, if any
- 2. Technical Requirements
 - 2.1 Application Name and Software used (Development & Database)
 - 2.2 Functions and Features of the Application
 - 2.3 System Flow/s
 - 2.4 Process Flow
 - 2.5 Sworn Statement & Proof of System Ownership
 - 2.6 Back-up Procedure, Disaster and Recovery Plan
 - 2.7 List of Reports and Correspondences that can be generated from the system with their description, purpose and sample lay out
 - 2.8 Facsimile of System Generated Loose-leaf Books of Accounts & List thereof/Receipts/Invoices
- 3. Additional Requirements for Affiliated/Sister Companies/Franchises and Branches
 - 3.1 Photocopy of previously issued permit of mother/sister company or another branch, if applicable
 - 3.2 Certification from CSET which previously evaluated the approved system

III. For Application for Authority to Use Loose-leaf Books of Accounts and/ or Accounting Records (manual application only)

- 1. Sample Formats of Journals and Ledgers for loose-leaf books of accounts;
- 2. The particular accounting record for loose-leaf accounting records

taxpayer's notification of change and submission of hard copy before phasing out old system, contents and format.

6 DECLARATION
I declare, under the penalties of perjury, that this application has been made in good faith, verified by me, and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

Stamp of BIR Receiving Office and Date of Receipt

TAXPAYER/AUTHORIZED AGENT (Signature over printed name) TITLE/POSITION OF SIGNATORY

Attachments complete? (To be filled up by BIR)
 Yes No

ATTACHMENTS : (Please check appropriate box)

I. General Requirements

- 1. Company Profile
 - 1.1 Photocopy of BIR Certificate of Registration
 - 1.2 Photocopy of Previously Issued Permit, if applicable
 - 1.3 Photocopy of Current Registration Fee Payment
- 2. Location map of place of Business
- 3. Inventory of Previously approved unused invoices and receipts, if applicable

II. For Computerized Accounting System or Components Thereof Application

- 1. List of branches that will use Computerized Accounting System, if any
- 2. Technical Requirements
 - 2.1 Application Name and Software used (Development & Database)
 - 2.2 Functions and Features of the Application
 - 2.3 System Flow/s
 - 2.4 Process Flow
 - 2.5 Sworn Statement & Proof of System Ownership
 - 2.6 Back-up Procedure, Disaster and Recovery Plan
 - 2.7 List of Reports and Correspondences that can be generated from the system with their description, purpose and sample lay out
 - 2.8 Facsimile of System Generated Loose-leaf Books of Accounts & List thereof/Receipts/Invoices
- 3. Additional Requirements for Affiliated/Sister Companies/Franchises and Branches
 - 3.1 Photocopy of previously issued permit of mother/sister company or another branch, if applicable
 - 3.2 Certification from CSET which previously evaluated the approved system

III. For Application for Authority to Use Loose-leaf Books of Accounts and/ or Accounting Records (manual application only)

- 1. Sample Formats of Journals and Ledgers for loose-leaf books of accounts;
- 2. The particular accounting record for loose-leaf accounting records



Application for
Authority to Print (ATP)
Receipts and Invoices

Business Registration

Application for Authority to Print Receipts and Invoices



Section 238 of Tax Code, as amended, provides that all persons who are engaged in business shall secure from the BIR an Authority to Print receipts or sales or commercial invoice before a printer can print the same.

Business Registration

Application for Authority to Print Receipts and Invoices

Procedures



Documentary Requirements



Final & clear sample of principal and supplementary receipts/invoices



Photocopy of last issued ATP or Printer's Certificate of Delivery (PCD) or any booklet from the last issued ATP for subsequent application



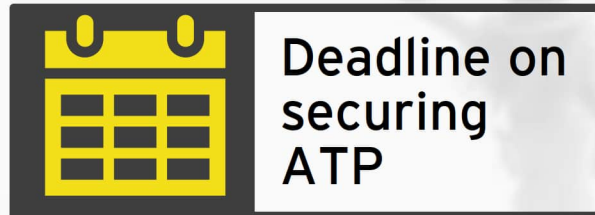
Permit to Use Loose-Leaf Official Receipts or Sales Invoices*

**applicable for manual loose-leaf official receipts/invoices*

Business Registration

Application for Authority to Print Receipts and Invoices

Procedures on Application



**on or before the
commencement of
business**

1

Accomplish **BIR Form 1906** and submit the same together with the documentary requirements to RDO where the HO is located or concerned office under the Large Taxpayer Service

2

Keep/File PCD and ATP copy duly received/issued by BIR for audit purposes

3

Taxpayer's branch office shall furnish its RDO a copy of the **ATP** issued by the appropriate BIR office having jurisdiction over the head office.

Business Registration

Application for Authority to Print Receipts and Invoices

Procedures on Application



**BIR Form
No. 1906**


**Application for Authority to Print
Receipts and Invoices**

Business Registration

Application for Authority to Print Receipts and Invoices

BIR Form No. 1906

(To be filled up by BIR) DLN: _____



Republic of the Philippines
Department of Finance
Bureau of Internal Revenue

Application for Authority to Print Receipts and Invoices

BIR Form No. **1906**
January 2018 (ENCS)

Fill in all applicable white spaces. Mark all appropriate boxes with an "X"

1 Taxpayer's Identification Number (TIN)

____ - ____ - ____ - ____

2 ATP APPLIED FOR

Head Office Branch Office

3 RDO Code

4 Registered Name (Last Name, First Name, Middle Name for Individual)/(Registered Name for Non-Individual)

5 Trade/Business Name, if applicable

6 Business Address (Indicate applicable complete head or branch office address)

6A ZIP Code

7 Contact Number **8 Email Address**

Accredited Printer's Details

9 Printer's TIN

____ - ____ - ____ - ____

10 Printer's Accreditation Number

11 Date of Accreditation
(MM/DD/YYYY)

____/____/____

12 Printer's Name (Last Name, First Name, Middle Name for Individual)/(Registered Name for Non-Individual)

13 Printer's Business Address (Indicate applicable complete head or branch office address)

13A ZIP Code

14 Contact Number **15 Email Address**

Details of Application for Receipts and Invoices

16 Manner of Receipts/Invoices Bound Loose Leaf Others

17 Description of Receipts and Invoices (ATTACH ADDITIONAL SHEET/S IF NECESSARY)

A. For Principal Receipts and Invoices

Description	TYPE		NO. OF BOXES/BOOKLETS		NO. OF SETS PER BOX/BOOKLET	NO. OF COPIES PER SET	SERIAL NO.	
	VAT	NON-VAT	LOOSE	BOUND			START	END
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

B. For Secondary Receipts and Invoices

Description	TYPE		NO. OF BOXES/BOOKLETS		NO. OF SETS PER BOX/BOOKLET	NO. OF COPIES PER SET	SERIAL NO.	
	VAT	NON-VAT	LOOSE	BOUND			START	END
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

18 Declaration

I declare, under the penalties of perjury that this application has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give consent to the processing of my information as contemplated under the "Data Privacy Act of 2012 (RA No. 10173) for legitimate and lawful purposes.

TAXPAYER/AUTHORIZED REPRESENTATIVE
(Signature over Printed Name)

Title/Position of Signatory

Stamp of BIR Receiving Office and Date of Receipt

Date of Release of Authority to Print

____/____/____
(MM/DD/YYYY)

Note: The BIR Data Privacy Policy is in the BIR website (www.bir.gov.ph)

ATTACHMENTS:

For Manual Bound Receipts/Invoices:

- Final and clear sample of Principal and Supplementary Receipts/Invoices; and
- Photocopy of last issued ATP or PCD; or any booklet from the last issued ATP for subsequent application.

For Manual Loose Leaf Receipts/Invoices:

- Permit to Use Loose-Leaf Official Receipts or Sales Invoices;
- Final and clear sample of Principal and Supplementary Receipts/Invoices; and
- Photocopy of last issued ATP or PCD; or any booklet from the last issued ATP for subsequent application.

Only the head office shall file the "Application for Authority to Print Receipts and Invoices (ATP)". One (1) application should be filed and one (1) permit should be issued for every establishment (head office or each branch). The data that should appear in the ATP are the data pertaining to the establishment that will use the receipts/invoices.

Business Registration

Application for Authority to Print Receipts and Invoices

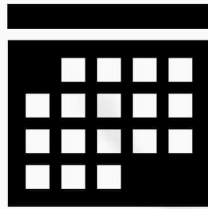
Compromise Penalty

	First Offense	Second Offense
For failure to issue receipts or sales or commercial invoices	P10,000	P20,000
For refusal to issue receipts or sales or commercial invoices	25,000	50,000
For issuance of receipts that do not truly reflect and/or contain all the information required to be shown therein	1,000	2,500
If the information missing is the correct amount of the transaction	2,000	5,000
If the duplicate copy of the invoices is blank but the original copy thereof is detached from the booklet	10,000	20,000
For possession or use of unregistered receipts or invoices	10,000	20,000
For use of unregistered cash register machines in lieu of invoices or receipts	25,000	50,000
For possession or use of multiple or double receipts or invoices	Not subject to Compromise	
For printing or causing, aiding or abetting the printing of:		
a) Receipts or invoices without authority from the BIR	10,000	20,000
b) Double or multiple sets of receipts or invoices	Not subject to Compromise	
c) Receipts or invoices not bearing any of the following: Consecutive numbers · Name of Taxpayer · Business Style · Business address of the person or entity to use the same · Taxpayer Account No. · Name, address, date, authority no. of the printer and inclusive serial numbers of the batch or receipts printed · VAT No., if taxpayer is VAT-registered	5,000	10,000
For failure of the printer to submit the required quarterly report under Sec. 238 of the Tax Code as amended	1,000	3,000

Removal of five (5)-year validity period on receipts/invoices

Revenue Regulations No. 6-2022

Revenue Regulations No. 6-2022





Five-year validity



For omission

- Authority to Print 

- Permit-To-Use (PTU) Cash Register Machines (CRMs) and Point-of-Sale (POS) machines 

- Registration of Computerized Accounting System (CAS)/ Component of CAS 

“This invoice/receipt shall be valid for five (5) years from the date of the permit to use”

“Valid until”

Removal of five (5)-year validity period on receipts/invoices invoices

Revenue Regulations No. 6-2022

Manual receipts/invoices (ATP)



Removal of five (5)-year validity period on receipts/invoices

Revenue Regulations No. 6-2022

CAS, CRMs and POS machines

Existing

Reconfiguration



Phrases



Disregard



Omit

Clarification on the Provisions of RRs No. 6-2022

Revenue Memorandum Circular No. 123-2022

Removal of five (5)-year validity period on receipts/invoices (RMC No. 123-2022)



15 days from publication:
July 1, 2022

Clarification on the Provisions of RRs No. 6-2022

Revenue Memorandum Circular No. 123-2022

Transitory provisions

Unused manual receipts/invoices

July 16, 2022 onwards expiration date?

YES



Use until exhausted

NO



Surrender
(with inventory listings)



After validity period

Clarification on the Provisions of RRs No. 6-2022

Revenue Memorandum Circular No. 123-2022

Transitory provisions

CAS, CRMs and POS machines

Reconfiguration

until

31

December 2022



Electronic invoicing / receipting system (EIS)

RR Nos. 8-2022 and 9-2022

Electronic invoicing/receipting system (EIS)

Revenue Regulations No. 8-2022



Mandatory



Export of
goods and
services



Large
Taxpayers
Service

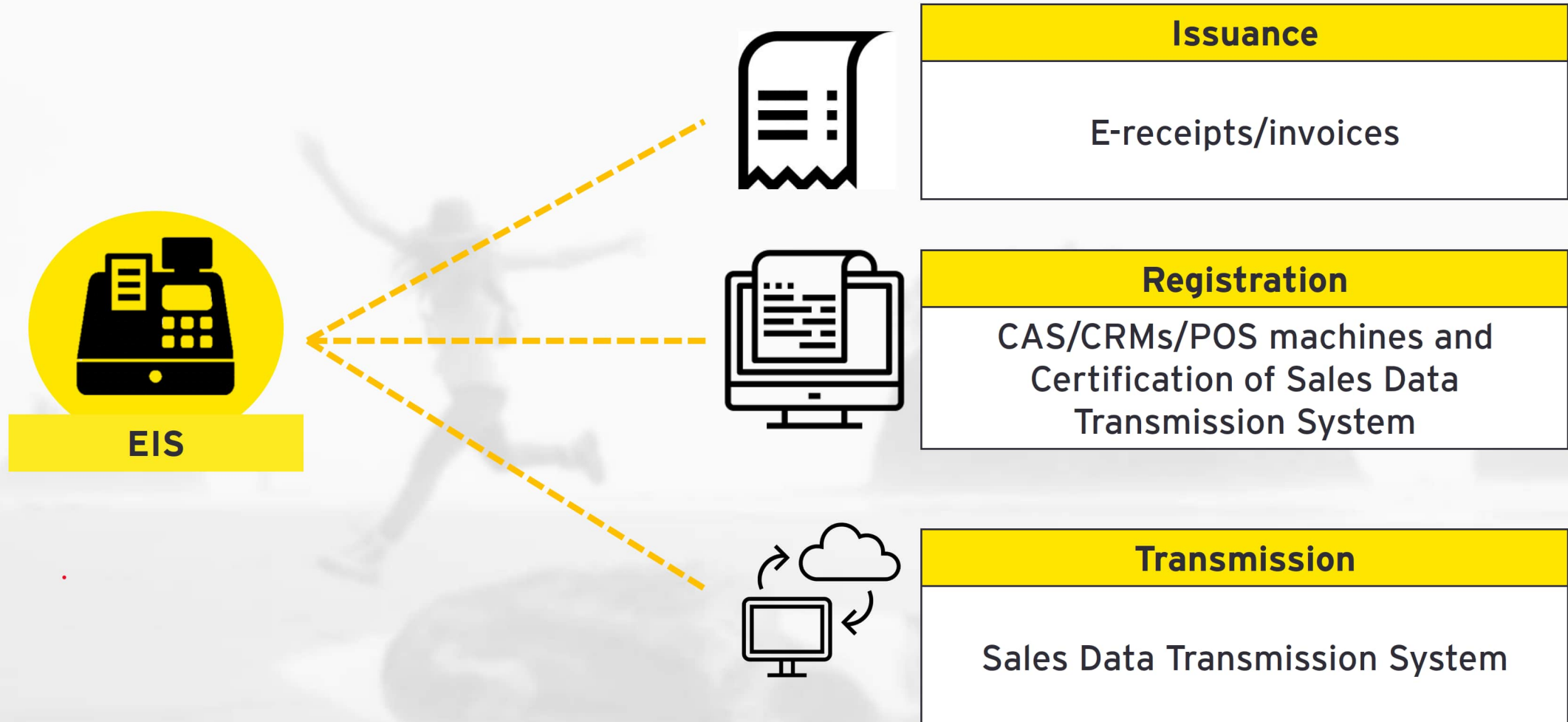


Electronic
commerce



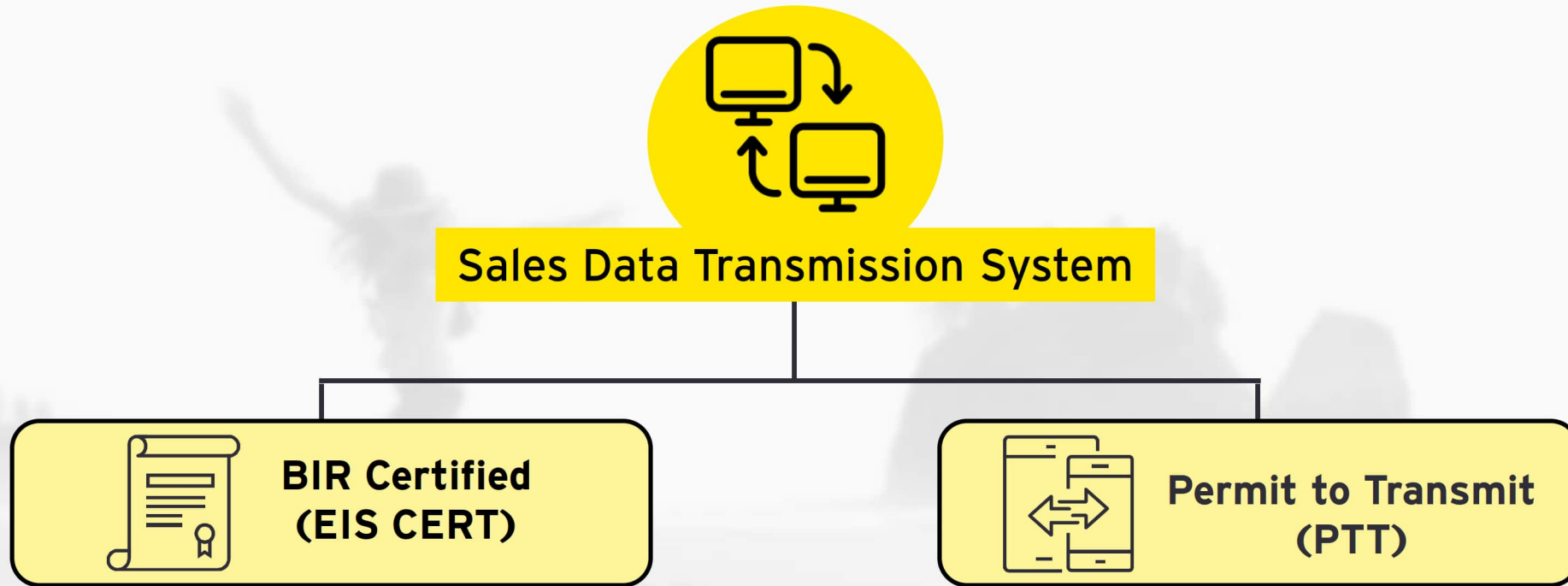
Electronic invoicing/receipting system (EIS)

Revenue Regulations No. 8-2022



Electronic invoicing/receipting system (EIS)

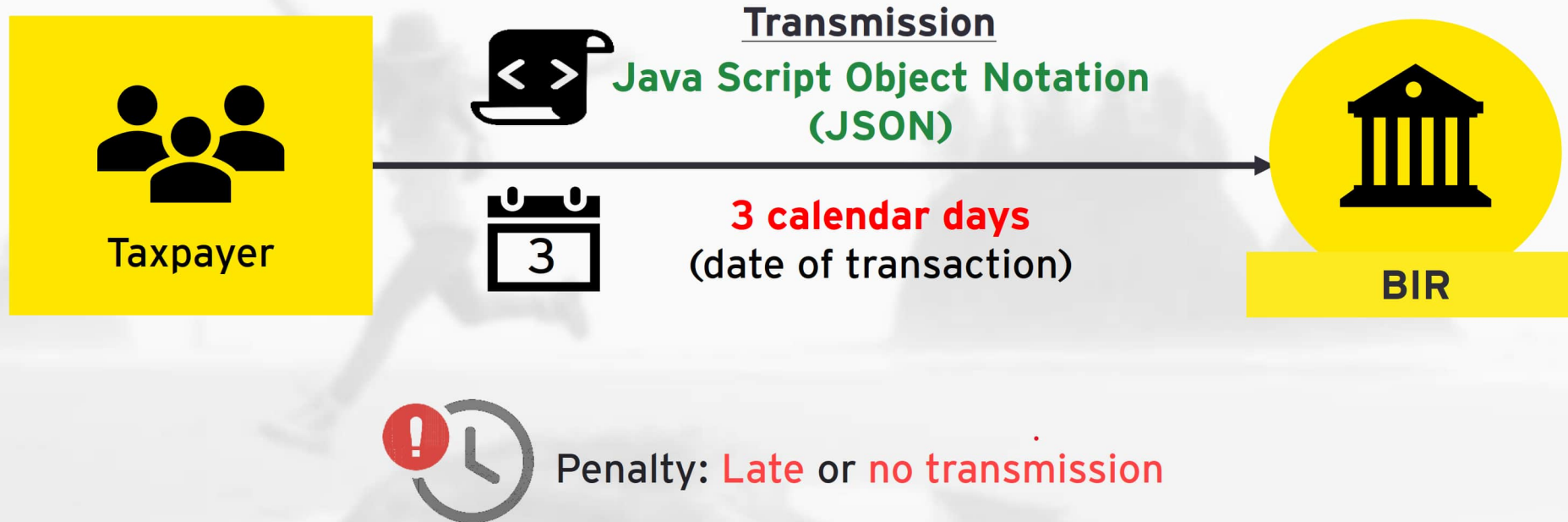
Revenue Regulations No. 8-2022



Electronic invoicing/receipting system (EIS)

Revenue Regulations No. 8-2022

Transmission of sales data



Electronic invoicing/receipting system (EIS)

Penalties under Section 264-A of the Tax Code, as amended



1/10 of 1%

of the annual net income*

OR

Php 10,000

whichever is higher, for
each day of violation



Additional penalty of **PERMANENT CLOSURE**
if the aggregate number of days of violation
exceed

180
DAYS

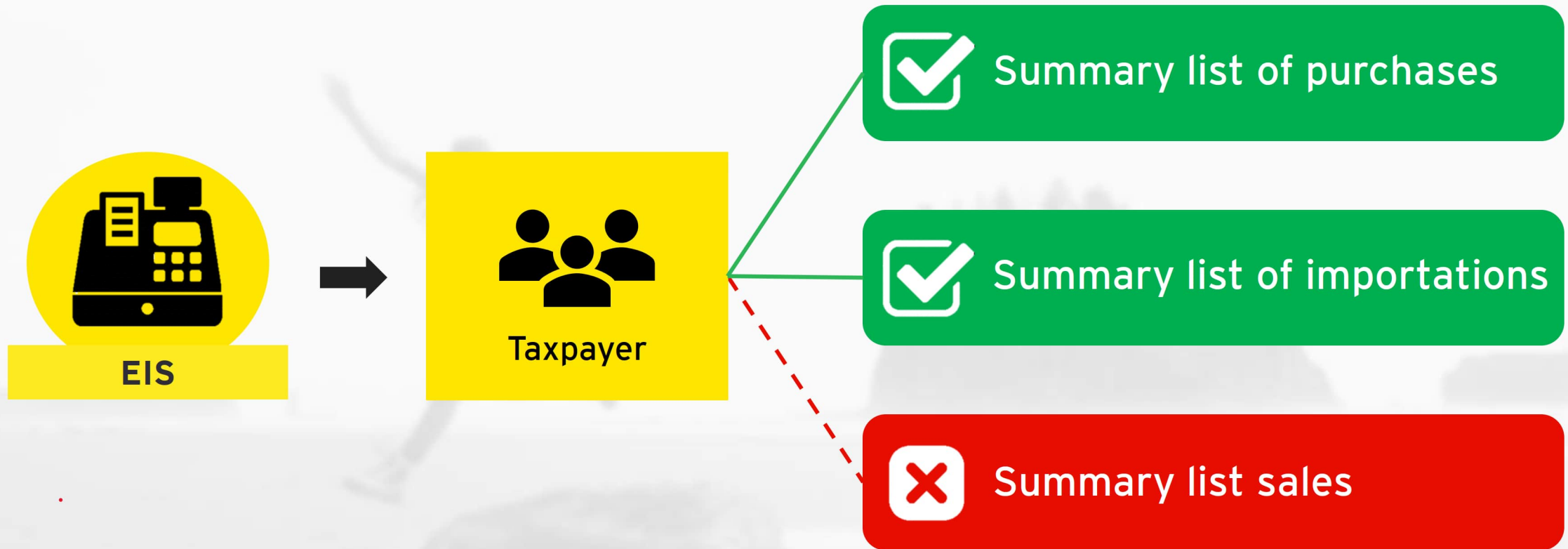
within taxable year**

*as reflected in the taxpayer's audited financial statements for the second year preceding the current taxable year

** except in cases of force majeure or any causes beyond the control of the taxpayer.

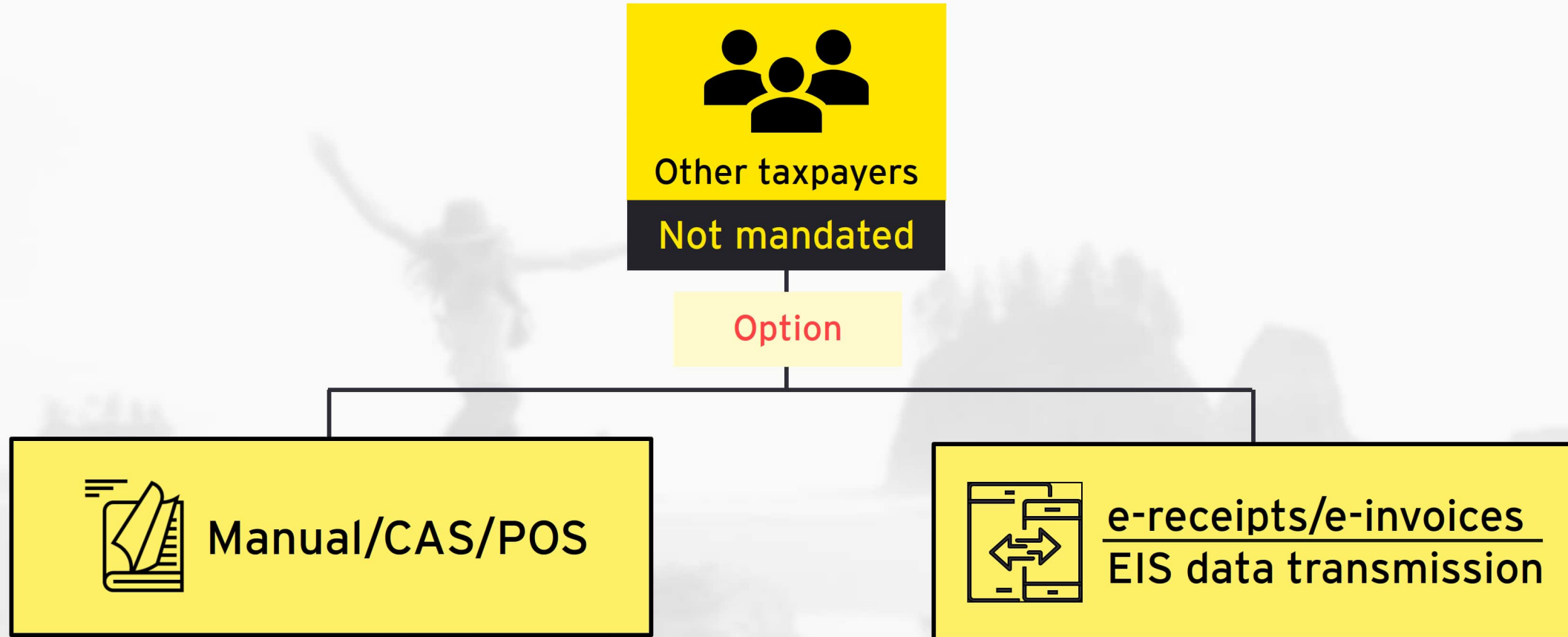
Electronic invoicing/receipting system (EIS)

Revenue Regulations No. 8-2022



Electronic invoicing/receipting system (EIS)

Revenue Regulations No. 8-2022



Admissibility of sales documents in electronic format

Revenue Regulations No. 9-2022



Covered taxpayers



Export of
goods and
services



Large
Taxpayers
Service



Electronic
commerce







Authorized
to issue
electronic
SIs/ORs
through
EIS



Admissibility of sales documents in electronic format

Revenue Regulations No. 9-2022




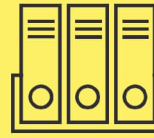

Policies and guidelines

 EIS data	 "Zero rated sales"	 Purchases (EIS validated data)	 Printed invoices/receipts
Admissible	Stamping not required	✓ Input tax credit ✓ Income tax deduction	Not required

Admissibility of sales documents in electronic format

Revenue Regulations No. 9-2022

Policies and guidelines

 Revenue Officers (ROs)	 Original form/ digital copies	 Refusal of taxpayer	 Submission of hard copies
Access to CAS/POS/CRM machines	Retained	<ul style="list-style-type: none">✓ Authorizes RO to verify records✓ Disallowances or assessments	(with conditions) 

Admissibility of sales documents in electronic format

Revenue Regulations No. 9-2022



Missing or vague
Details



Taxpayer
Under tax fraud investigation



Required information
Not included



Submission of hard
copies

(With conditions)



Skipped invoices or receipts
Missing invoices or receipts



Validation
Export sales data



Others
Commissioner of Internal Revenue



Questions?