

BIR Requirements

I. Prior to the start of business operation:

Requirements if you are just starting with your business

1. Register your business establishment at the Revenue District Office that has jurisdiction over your head office or branch.
2. Register your books of accounts
3. Request for the following permits, if necessary:
 - a. Authority to print /issue receipts/invoices (BIR Form 1906)
 - b. Permit to use (PTU) CRM/POS machines (BIR Form 1907)
 - c. Permit to use loose-leaf books of accounts/accounting records/documents or computerized accounting system (CAS) or any components thereof (BIR Form 1900)

Procedures in the registration of your business establishments including all branch offices and other facilities

1. Proceed to the RDO that has jurisdiction over your head office or branch office/s.
2. Accomplish and submit Registration Form (BIR Forms 1901/1903), together with the ff:
 - a. Sketch of locate on of the establishment;
 - b. Photocopy of SBMA Certificate of Registration (CR) or Certificate of Registration and Tax Exemption (CRTE);
 - c. Certificate of Registration of Business Name from DTI if single proprietorship; or SEC Certificate of Registration
 - d. Articles of incorporation (AOI) or Partnership from SEC
 - e. For branch offices, Photocopy of BIR Certificate of Registration (COR) of the Head Office
3. Pay a registration fee (RF) of P500.00 using BIR Form 0605 with Authorize Agent Bank (AAB) located within the RDO
4. Display in a conspicuous place within the establishment the COR, RF for the current year and "Ask for Receipt" signage.

Procedures in the registration of books of accounts:

All Books of Accounts (i.e. journals, ledgers, etc.) are required to be registered before using any of them. However, VAT taxpayers are required also to register and maintain, in addition to the regular accounting records, subsidiary sales journal and subsidiary purchase journal o which the daily sales and purchases are recorded.

1. Accomplish BIR Form No. 1905
2. Submit to the RDO the said books of accounts for stamping.

Procedures in securing an Authority to Print Receipts/Invoices (ATP):

All taxpayers required to issue receipts, sales invoices (SI) or commercial invoices (CI) are required to secure an ATP receipts/invoices before printing the same. Proceed to the RDO having jurisdiction over the taxpayer's Head Office and accomplish Application for Permit to Print SI or CI (BIR Form 1906) with the ff:

- Printer's Job Order
- Final and clear sample of receipts and/or invoices containing the necessary information, including the name, business style, TIN, business address of the person or entity to use the same and word "VAT or Non-VAT" whichever is applicable;
- Photocopies of Application for Registration, TIN Card, Proof of RF Payment and COR, for subsequent application just present the previous Authority to Print Receipts and Invoices and last booklet printed.

Each establishment (head office or branch) shall be covered by one ATP to print receipts/invoices and be issued one and separate permit to print receipts/invoices with mention of the range of serial numbers that would be printed on the invoices/receipts. In short, each establishment will have its own independent series of invoice/receipts serial number.

Procedures of Registering Manually-printed Receipts or Sales/Commercial Invoices Prior To Their Use:

After printing of receipts/invoices, a Printer's Certificate of Delivery of Receipts and Invoices (PCD) shall be issued by the printer.

1. A PCD is a certificate issued by the printer to its client every time a delivery of the ordered receipts/invoices is made. The printer shall have the PCD stamped "Registered" by the BIR Office having jurisdiction over the taxpayer's place of business.
2. Within thirty (30) days from issuance of the PCD, the taxpayer or the printer, shall submit to the concerned BIR office that has jurisdiction over the taxpayer-user's head office the triplicate copy of the PCD, together with the certified photocopy of approved ATP and the taxpayer's Sworn Statement enumerating responsibilities and commitments of the taxpayer-user. One copy thereof shall likewise be submitted to the RDO that has jurisdiction over the head of the printer. (Quintuplicate copy)

Procedures in the Registration of CRM/POS Machines and Other Sales Machines:

Use BIR Form 1907 for manual filing with the RDO where the taxpayer is registered and appropriate application form provided in the BIR website for electronic filing.

- If machine is accredited, the accredited supplier shall apply for registration if the CRM/POS and a systems generated Final Permit to Use shall be issued.
- If machine is not accredited, the taxpayer-use shall apply for registration of the CRM/POS and a systems generated Provisional Permit to Use shall be issued.

Procedures in the application of permit to adopt a Computerized Accounting System:

All taxpayers engaged in business who have CAS or components thereof shall apply for permit prior to its use. Proceed to the RDO having jurisdiction of the Head Office and submit the ff:

1. BIR Form 1900 Application for Authority to Use CAS/Components Thereof/Loose-leaf Books of Accounts and/or Application for Permit to Use CRM/POS Machine
2. Photocopy of COR; Current RF payment & any Previously Issued Permit;
3. Location map of the place of business;
4. Inventory of previously approved unused Invoices and receipts, if applicable;
5. List of Branches that will use CAS, if any;
6. Technical Requirements;
 - Application Name and Software used
 - Functions and Features of the Application
 - System Flow/s
 - Process Flow/s
 - Back-up Procedure, Disaster and Recovery Plan
 - Sworn Statement and Proof of System Ownership
 - List of Reports and Correspondences that can be generated from the system with their description, purpose and sample layout
 - Facsimile of System generated Loose-Leaf Book of Accounts and list thereof/Receipts/Invoices

An actual demonstration shall be required.

II. During business operation

Responsibilities of a taxpayer while the business is in operation

1. Pay annually a registration fee of P500.00 for every separate or distinct establishment or place of business on or before January 31 (BIR Form 0605);
2. Display the BIR COR, RF for the current year and the "Ask for Receipt" orange signage in such area conspicuous to the public view within the establishments.
3. Use only registered CRM/POS machines, and other similar devices (for those who opted to use these machines in lieu of the registered sales invoices/receipts).
4. Issue registered invoices/receipts for sale of goods or services as required and secure ATP before printing of new receipts/invoices by presenting together with the other requirements, photocopy of previous ATP or photocopy of the last invoices/receipts.
5. Register and maintain books of accounts in the business premises at all times;
6. Preserve all books of accounts for audit purposes within 10 yrs from the last day prescribed by law for the filing of return or actual date of filing, whichever comes later.
7. Withhold taxes on compensation of employees, and payments subject to final and expanded withholding tax and remit the correct tax as withheld;
8. File the necessary returns & pay the corresponding correct taxes at the time/s required by law. (See schedule below).

Who are those taxpayers required to issue receipts?

All VAT taxpayers shall issue receipts/invoices regardless of the amount of sale. However, non-VAT taxpayers are required to issue receipts/invoices for each sale or transfer of merchandise or for services rendered valued at P25.00 or more.

III. Requirements in case of retirement of business operations

Accomplish BIR Form No. 1905 and submit together with the following requirements:

1. Letter request for cessation of registration
2. Existing BIR Certificate of Registration (for surrender)
3. Inventory list of unused invoices and receipts
4. Unused invoices and receipts for cancellation
5. Board Resolution/bankruptcy declaration

An audit or investigation is necessary to determine any delinquent or unpaid tax liabilities.

IV. TAX FILING/PAYMENTS DEADLINES

BIR Form	Form Title	Deadline	Remarks
0605	Registration Fee	January 31	-
1701Q	Quarterly Income Tax Return for Self-Employed, Estates and Trusts (Including those with both business and compensation income)	April 15-1st Quarter / Aug. 15-2nd Quarter / Nov. 15-3rd Quarter	-
1701	Annual Income Tax Return for Self-Employed, Estates and Trusts (Including those with both business and compensation income)	April 15	-
1702Q	Quarterly Income Tax Return for Corporations and Partnerships	60 days after end of quarter together with the Summary Alphabet of Withholding Tax at Source (SAWT)	e-Submission of SAWT*
1702	Annual Income Tax Return for Corporations and Partnerships	April 15 (for taxpayers on calendar year basis) or on or before the 15th day of 4th month ff. after the close of the fiscal year (for taxpayers on fiscal year)	-
2250M	Monthly Value-Added Tax Declaration	20th of the following month	-
2550Q	Quarterly Value-Added Tax Return	25th day of the month following the taxable quarter together with Summary List of Sales/Purchases (SLSP)	e-Submission of SLSP**
2551M	Monthly Value-Added Tax Return	20th of the following month	-
2551	Quarterly Percentage Tax Return (Applicable Only for Transactions Covered under Secs. 120 and 125 of the Tax Code)	20th day of the month following the taxable quarter	-
1601-C E and F	Monthly Remittance Return of Income Taxes withheld on Compensation Expanded and Final Income Taxes	10th day of the following month (Jan-Nov) or 15th of the following month (Dec) together with the Monthly Alphabet of Payees (MAP)	e-Submission of MAP*
1600	Monthly Remittance Return of Value-Added Taxes and Other Percentage Taxes withheld under RAs 7649, 8241, 8424 and 9337	10th day of the following month (Jan-Nov) or 15th of the following month (Dec)	-
1602	Monthly Remittance Return of Final Income Taxes withheld (On interest paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.)	10th day of the following month (Jan-Nov) or 15th of the following month (Dec)	-
1603	Quarterly Remittance Return of Final Income Taxes withheld (On Fringe Benefits paid to Employees Other than Rank and File)	10th day of the following month (Jan-Nov) or 15th of the following month (Dec)	-
1604CF	Annual Information Returns of Income Tax Withheld on Compensation and Final Withholding Taxes	January 31st of the year following the calendar year	e-Submission of Schedules*
2316	Certificate of Withholding Tax on Compensation	February 28	Scanned copy of Form 2316 saved in DVD-R properly labelled (notarized)
1604E	Annual Information Returns of Creditable Income Tax withheld (expanded)/income payments	March 1 of the year following the calendar year	e-Submission of Alphabet*

OTHER REQUIREMENTS AND DEADLINES

PARTICULARS	DEADLINE	REMARKS
Submission of Inventory List and Other Reporting Requirements	Not later than thirty (30) days following the close of the taxable year	Sec. 13 of RR No. V-1
Submission of Books (Computerized Accounting System)	Thirty (30) days after the end of accounting period together with Proof of Payment of Annual Registration Fee (ARF) Form 0605 - current year	RMO No. 29-2002 / RMC No. 82-2008
Submission of Books (Manual)	Thirty (30) days after the end of accounting period/at the time when the pages of the previously registered books have all been already exhausted together with Proof of Payment of ARF (Form 0605) - current year	RMC No. 82-2008
Submission of Books (Loose-leaf)	January 15 together with Proof of Payment of ARF (Form 0605)-current year	RMC No. 13-82