



Republic of the Philippines  
Department of Finance

## Bureau of Internal Revenue

Revenue Region No. IV  
Revenue District No. 19  
Subic Bay Freeport Zone



# TAX MAPPING (TCVD) Reminder to All Business Establishments

Notice is hereby given that BIR- Revenue District Office No. 19- Subic Bay Freeport Zone (SBFZ) is scheduled to conduct a Tax Compliance Verification Drive (TCVD) or "TAX MAPPING" on all business establishments across the SBFZ starting the 3<sup>rd</sup> week of March up to November 2018 to verify compliance with BIR registration, invoicing and bookkeeping requirements as provided for under existing internal revenue laws, rules and regulations.



at [www.bir.gov.ph](http://www.bir.gov.ph)

Several establishments have already been apprehended thru this drive with tax violations such as: *failure to issue duly registered receipts/invoices, possession and/or use of unregistered or unauthorized receipts/invoices, possession and/or use of unauthorized cash register machines (CRM) and point-of-sale (POS) machines, failure to keep books of accounts at the place of business and/or to update them, failure to display Certificate of Registration (COR), Notice to the Public or Annual Registration Fee (ARF) payment and failure to pay ARF.*

The aforesaid violations carry sanctions which include confiscation of unregistered invoices/receipts, unauthorized CRM/POS machines and related business tools, as well as payment of possible deficiency taxes including increments of 25%/50% surcharge, 20% interest and compromise penalty, which ranges from P1,000.00 to P50,000.00 depending on the nature and frequency of the violation, and even imprisonment, for offenses that are subject to criminal prosecution.

Although TCVD does not involve a thorough examination of books of accounts and other accounting records but merely verification of compliance with basic administrative regulations, our Revenue Officers nevertheless need to check taxpayer's registration, invoicing and bookkeeping documents and to inspect CRM-POS, Computerized Accounting System (CAS) or any component thereof, reservation system, if being used or found in the business premises. In this regard, we advise our valued taxpayers to cooperate with our visiting Revenue Officers by presenting at once the following documents to facilitate the proceedings and to enable us to inspect also other taxpayers, thus:

1. **Registration Documents:** COR, Notice to the Public/ Ask for Receipts and ARF Payment/ BIR Form No. 0605
2. **Invoicing Documents:** Used and Unused Sales Invoice/Official Receipts, Used and Unused Other Commercial Invoices (Order Slip/Delivery Receipts/Acknowledgment Receipt etc.), Permit to Use CRM-POS, if any, and Permit to Use Computerized Accounting System, if any and loose-leaf invoices/receipts.
3. **Bookkeeping Documents:** Manual, Computerized or Loose-leaf Books of Accounts (General Ledger, Cash Receipt Journal, cash Disbursement Journal, Sales Book, Purchase Book)

BIR- RDO No. 19 will be pursuing TCVD every now and then to make sure that everyone is tax compliant. It is therefore to our common interest that all taxpayers and SBFZ locators shall **immediately comply with these BIR registration, invoicing and bookkeeping requirements to avoid stiff penalties and sanctions.**

Please bear in mind that taxes are needed to speed up our country's machinery for substantive growth. We therefore appeal to all SBFZ taxpayers and locators to rise to the call of duty to our country by paying correct taxes and by abiding with various compliance requirements set forth under existing revenue rules and issuances.

(Original Signed)

**ATTY. DEOGRACIAS T. VILLAR, JR.**  
OIC - Revenue District Officer

### What **EVERY** Establishment Needs to Do

1. Register your business with the BIR.
2. Display the BIR Certificate of Registration, the Registration Fee for Current Year and "Notice to the Public/Ask for Receipt" signage in the place of business.
3. Issue registered invoices/receipts for sale of goods or services. Register the Cash Register Machine, Point-Of-Sale machines, or other similar devices (if any).
4. Register and maintain Books of Accounts in the business premises.
5. Withhold taxes on compensation of employees, and on payments subject to final and expanded withholding tax and remit the correct tax as withheld.
6. File the necessary returns and pay the corresponding correct taxes at the time/s required by law.