NATIONAL ADMINISTRATIVE REGISTER · JUNE 13, 2013

INCLUSION OF TAX IDENTIFICATION NUMBER IN THE LIST OF REQUIREMENTS FOR EMPLOYMENT VISA (COMMERCIAL), TREATY TRADER VISA, SWP, SPECIAL VISA UNDER RA 8756

BI MEMORANDUM CIRCULAR RADJR-NO. 2013-004, June 13, 2013

Read online (full-text search, related cases, audio case brief): https://batas.org/library/07f692e08cd7/

Whereas, the Bureau of Internal Revenue (BIR) informed the BI that upon verification with the BIR database, 25.39% of aliens who have been granted 9(g) Employment [commercial] Visas from January to March 2013 do not have a Taxpayer Identification Number;

Whereas, there is a need to ensure that applicants for 9(g) Employment [commercial] Visas earning income in the country pay the correct taxes needed for nation building;

NOW, THEREFORE, pursuant to the provisions of existing laws and in addition to existing documentary requirements, an Applicant for [1] 9(g) Employment [commercial] Visa, [2] 9(d) Treaty Trader Visa, [3] Special Work Permit or [4] Special Visa under RA No. 8756 shall be required to submit proof that he has secured a Taxpayer Identification Number.

This requirement shall take effect fifteen (15) days from receipt of the Secretary, Department of Justice and Office of the National Administrative Register (ONAR), U.P. Law Center, U.P. Diliman, Quezon City.

(SGD.) RICARDO A. DAVID, JR.
Commissioner

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.