

REGULATIONS GOVERNING THE REGISTRATION OF NON-VAT TAXPAYERS.

BIR REVENUE REGULATION NO. 6-88, December 08, 1988

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SECTION 1. Scope . — Pursuant to the provisions of Section 245 in relation to Section 4, of the National Internal Revenue Code as amended, these Regulations are hereby promulgated to govern the registration of persons engaged in business under Section 237 of the same Code.

SECTION 2. Persons required to register. — The following persons are required to register under these regulations:

- a) Persons subject to percentage tax under Title V of the Tax Code.
- b) VAT-exempt taxpayers under Section 103 (a), (b), (c), (f) and (w) of the National Internal Revenue Code who did not opt to register as VAT taxpayers.
- c) Taxpayers whose VAT registrations have been cancelled pursuant to Sec. 107 (c) of the Tax Code.
- d) Persons subject to excise tax under Title VI of the Tax Code who are not subject to VAT.

SECTION 3. Time, Place and Manner of Registration . — Persons who are required to register under Section 2 of these regulations shall file an application for Non-VAT registration within 10 days from the commencement of the business with the Revenue District Officer, or any other authorized officer of the Bureau of Internal Revenue indicating the name or style of the business, place of residence, place where the business is conducted, and such other information as may be required by the Commissioner in the form prescribed therefore.

Persons transferring their place of business to another Revenue District shall likewise file their application for registration within 10 days from the date of transfer.

If the person is engaged in more than one line of business, or has branches in different places, he shall file only one application with the internal revenue officer where his principal place of business is located indicating therein all lines of business as well as the location of the branches.

SECTION 4. Non-Vat Registration Number . — Upon registration, the Revenue District Officer, or other Internal Revenue Officers concerned shall issue the registration certificate(s) and non-VAT registration sticker(s) to the taxpayer.

Each branch shall be issued a separate registration certificate and non-VAT registration sticker(s).

SECTION 5. Display of Registration Sticker(s). — Sticker(s) shall be displayed in a conspicuous place in all establishments of the taxpayer.

SECTION 6. Transitory Provisions . — Persons already engaged in business prior to the effectivity of this regulations and who are required to register under the provisions thereof shall file an application on or before January 31, 1989.

SECTION 7. Liability for Non-Registration . — A taxpayer who is required to register under Sec. 2 of this

regulation but who fails to register his business in accordance hereof shall, upon conviction, be fined in a sum of not more than one thousand pesos, or imprisoned for a term of not more than six months, or both.

SECTION 8. Repealing Clause . — All existing rules and regulations or parts which are inconsistent with the provisions of these regulations are hereby revoked.

SECTION 9. Effectivity . — These Regulations shall take effect immediately.

Adopted: 8 Dec. 1988

(SGD.) VICENTE R. JAYME

Secretary of Finance

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