SUPPLYING OF AND REQUIRING THE INDICATION OF TAXPAYER IDENTIFICATION NUMBER (TIN) ON CERTAIN DOCUMENTS

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SECTION 1. Scope. — Pursuant to Section 4 in relation to Section 245 of the National Internal Revenue Code (NIRC), as amended, these Regulations are hereby promulgated to implement Section 236 of the same Code and Executive Order No. 52 series of 1993 of the President of the Philippines, regarding the supplying of tax payer identification number (TIN) and requiring the indication thereof in certain documents.

SECTION 2. Who are required to be supplied with TIN. — Any person required under the authority of the NIRC to make, render, or file a return, statement, or other document shall be supplied with or assigned a taxpayer identification number (TIN) which he shall indicate in such return, statement or document filed with the Commissioner for his proper identification for tax purposes. Only one TIN shall be given to a person required to have one, and any person who shall secure more than one TIN shall be criminally liable under the provisions of Section 274 of the NIRC, as amended.

SECTION 3. Indication of TIN in certain documents. — Pursuant to Executive Order No. 52, the Bureau of Internal Revenue shall require that the TIN be indicated in the following documents:

a) Sugar quedans, refined sugar release order or similar instruments to reflect the TIN of the owner or seller of the sugar;

b) Domestic bills or lading to reflect the TINs of the shippers and consignees of commercial value shipment;

c) Documents to be registered with the Registry of Deeds to reflect the TINs of persons who are parties to the real property transactions;

d) Registration certificates to reflect the TINs of owners of transportation equipment by land, sea or air;

e) Building construction permits to reflect the TINs of owners and contractors of buildings and civil works;

f) Such other documents which may hereafter be required, such as but not limited to the following:

> i) Official receipts, invoices, vouchers required, to be issued by persons engaged in business and non-governmental organizations, including non-stock, non-profit organizations or foundations;
>
> ii) Documents of transfer of untitled properties for issuance of new tax declarations by the concerned Assessor's office;
>
> iii) Documents to be filed or registered with the Securities and Exchange Commission;
>
> iv) Application to open bank account and application for loan with banks, financial institutions and other financial intermediaries;
>
> v) Application for business license with the Department of Trade and industry (DTI) or franchise from the Land Transportation Office (LTO);
>
> vi) Application for accreditation with the Department of Education, Culture and Sports and other agencies;

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vii) Application for tax exemption and registration as donee institution;

viii) Application for tax clearance from internal revenue tax liabilities;

SECTION 4. Application for issuance of TIN. — Any person applying for issuance of TIN shall attach to his application the mayor's permit if engaging in business. The TIN shall not be a requirement when securing a mayor's permit. A mayor's permit validity issued shall be sufficient basis for the BIR to supply the person with a TIN.

For purposes or registration of a corporation with the Securities and Exchange Commission (SEC), the TIN of the President or Chairman of the Board of Directors or Board of Trustees shall initially be used and indicated in the application for registration. Thereafter, a separate TIN shall be issued by the BIR to the corporation upon application and presentation of the SEC Certificate of Registration.

SECTION 5. Penalties for Non-compliance. — Any person who fails to comply with the requirements of these regulations, including the parties involved in transactions, as well as the private and government agencies involved in the monitoring, registration, accreditation, issuance of license or business permits, opening of accounts and granting of loans shall be subject to the appropriate sanctions provided for in the NIRC and existing rules and regulations.

SECTION 6. Repealing Clause. — All rules and regulations, orders or circulars or parts thereof which are contrary to or inconsistent with the provisions of these regulations are hereby repealed, amended or modified accordingly.

SECTION 7. Effectivity. — These regulations shall take effect after thirteen days following the completion of its publication in the Official Gazette or any newspaper of general circulation, whichever comes first.

Adopted: 20 Aug. 1996

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

Recommending Approval:

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner

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