MODIFIED PROCEDURES ON THE REGISTRATION OF WITHHOLDING AGENTS

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I
Objectives:
This Order is issued to:

- Establish modified procedures on the processing of application for registration as Withholding Agent in line with requirements set forth under the New Payment Control System (NPCS).

- Prescribe the following forms:

- Application for Registration as Withholding Agent (BIR Form No. W-5) Revised July, 1992, to be used by taxpayers registering as Withholding Agents (WA's).

- Registration Certificate for Withholding Agents - Head Office (BIR Form No. W-5H) and Registration Certificate for Withholding Agents-Branch Office (BIR Form No. W-5B) which will be issued to taxpayers with approved application for registration as withholding agent.

II
Policies:
The following guidelines and policies are to be observed and strictly followed by all concerned:

1. Upon approval of application for registration, the taxpayer shall no longer be issued withholding agent's identification number. The Taxpayer Identification Number (TIN) shall replace the withholding agent's identification number.

2. Only one (1) TIN shall be used by both the head office and branches of company/business registered as Withholding Agent.

3. Both the head office and the branches, upon approval of the application for registration as withholding agent shall be issued their corresponding registration certificates (BIR Form No. W-5H for head office and BIR Form No. W-5B for branch).

4. The Collection Officer of the RDO having jurisdiction over the taxpayer's place of business may accept BIR Form No. W-5 and shall forward the same to its Withholding Tax Unit for processing and approval.

III
Procedures on the Registration of
Withholding Agents:
Hereunder is the modified overall procedure on the registration of withholding agents:

A. Revenue District Office

1. Receive in three (3) copies duly accomplished Application for Registration as Withholding Agent, BIR Form W-5 (Annex A)* from applicant/withholding agent or from the Office of the Collection Officer;

Original - CISS
Duplicate - RDO
Triplicate - Taxpayer

2. Check the address indicated in W-5 to determine whether the taxpayer is filing in the right venue; otherwise instruct him to submit application to the Withholding Tax Unit of the RDO where his principal place of business is located.

3. Check BIR Form W-5 to make sure that all required information are indicated such as:

- Name of WA

- Business/Trade Name

- TIN

- Principal Place of Business

- Residential Address

- Name and Address of Head Office (if applicant is Branch)

- Name and Address of Branch (if applicant is Head Office)

- Kind of Taxpayer

- Kind of Taxes Withheld or Expected to be Withheld

4. Require the applicant to present his TIN card; if taxpayer has no TIN yet:

- Require him/her to fill-up an application form for TIN and forward immediately to Computer and Information Systems Service (CISS) following the procedures provided for under Revenue Memorandum Order (RMO) No. 23-91;

- Receive from CISS printed TIN ID Cards and/or pre-printed labels not later than fifteen (15) working days from date of transmittal of Application for TIN;

- Release TIN ID Card and/or pre-printed labels to applicant/withholding agent.

5. Stamp "RECEIVED" and date of receipt on the appropriate space provided on every copy of BIR Form W-5;

6. Record in pre-numbered logbook exclusively for Withholding Agent Registration, the application received by indicating the name of applicant and date of receipt;

7. Assign the RDO Control Number on the appropriate space of W-5, following the numbering in the logbook;

8. Evaluate W-5 in accordance with the following criteria of a withholding agent:

- An employer making payment of compensation;

- An individual with respect to payments made in connection with trade or business pursuant to existing Revenue Regulations;

- Any juridical person whether or not engaged in trade or business;

- All government offices including government-owned or controlled corporations as well as provincial, city or municipal government.

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9. Determine whether the application was approved or disapproved;

9.1 For Disapproved Application:

- Cancel the word "APPROVED" if the W-5 was disapproved based on the above criteria; sign on the space provided;

- Issue the triplicate copy of the W-5 to the taxpayers; file the remaining copies of the W-5;

- Make the necessary notations in the logbook for disapproved application;

9.2 For Approved Application:

- Determine whether the applicant/withholding agent filed on time; otherwise:

> a.1 Issue and sign Authority to Accept Payment (ATAP) to the applicant/withholding agent for presentation upon payment of penalties for late filing to the Accredited Bank, in accordance with RMO 28-91;
>
> a.2 Request from applicant/WA the machine validated ATAP and indicate the amount paid, date of payment and transaction code in the application form (W-5); return machine validated ATAP to taxpayer;

- Cancel the word "DISAPPROVED" to approve the application for registration (W-5) and indicate therein the TIN and effective date of registration; sign on the space provided;

- Prepare for signature of the RDO Registration Certificate for Withholding Agents:

If Head Office: two (2) copies of BIR Form No. W-5H (Annex B)*

> Original - WA
> Duplicate - RDO

If Branch Office: four (4) copies of BIR Form No. W-5B (Annex C)

> Original - WA (branch copy)
> Duplicate - WA (head office copy)
> Triplicate - RDO having jurisdiction over the WA's head office
> Quadruplicate - Issuing District Office

- Release the following to the taxpayer/WA:

> - Triplicate copy of approved application (W-5)
>
> - Original copy of BIR Form No. W-5H and/or original and duplicate copies of BIR Form No. W-5B;

- Forward triplicate copy of BIR Form No. W-5B with accompanying transmittal letter to the RDO having jurisdiction over the WA's head office;

- Prepare, maintain and update Withholding Agent Ledger Cards for the registered withholding agents as required under RMO 23-86 in the revised format, Annex D*, of this memorandum to be used in monitoring the remittances and annual returns filed by said withholding agent;

- Segregate original copies of approved W-5 and batch in 50s in accordance with the RDO Control Number;

- Accomplish in five (5) copies Batch Control/Transmittal Slip of Withholding Tax Returns (BIR Form No. W-6) for each batch of W-5 received during the month;

- Retain duplicate copies of BIR Form W-6 with the corresponding duplicate copies of Form W-5 and forward the

remaining copies on or before the 10th working day of the ensuing month to the following offices:

Original (with original copies of W-5) - CISS
Triplicate - WTD
Quadruplicate - Regional Director;

- Update Masterfile of Withholding Agents generated by CISS using as basis approved W-5 on file;

B. Computer And Information Systems Service (CISS)

1. Receive batches of original copies of W-5 with their corresponding original copies of W-6 from RDO;

3. Check W-5 against W-6 to determine the correctness/completeness of entries on W-6, particularly the name of withholding agents and TINs.

3. Encode pertinent data from W-5;

4. Generate the following lists and distribute to the offices concerned:

LIST/S

DATE OF SUBMISSION

DESTINATION OFFICE

a. Updates of Was (alpha and numeric Annex E)*

10th day of the following month from receipt of W-5 from the RDO

original (with the corresponding original copies of W-5) - WTD duplicate – RDO concerned

b. Overall Summary Statistics of Was (Annex F)*

- do -

original - WTD duplicate - RDO concerned

c. Masterfile of Withholding of the Agent by RDO (alpha and numeric, Annex G)*

not later than the 25th day month following the end of the semester

original - RDO concerned duplicate - WTD

d. Overall List of WAs (alpha and numeric, Annex H)*

annually, within30 days of the following year

WTD

e. List of Branches Acting as WA per Head Office

whenever necessary

original - WTD duplicate - RDO concerned

IV

Repealing Clause
This Order amends all existing issuances or portions thereof inconsistent with this Order.

V
Effectivity
This Order shall take effect immediately.

Adopted: 12 Feb. 1993

(Sgd.) Victor A. Deoferio, Jr.
Deputy Commissioner(Officer-in-Charge)

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* See Appendix III re: Revenue Memorandum Order No. 23-93 on pp. 421.

* See Appendix III re: Revenue Memorandum Order No. 23-93 on pp. 421-423.

* See Appendix III re: Revenue Memorandum Order No. 23-93 on pp. 424-425.

* See Appendix III re: Revenue Memorandum Order No. 23-93 on pp. 426-428

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