

SUSPENSION OF THE ISSUANCE OF TAXPAYER ACCOUNT NUMBER (TAN) AND THE PHASING-IN OF TAXPAYER IDENTIFICATION NUMBER (TIN)

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I

Rationale

The Taxpayer Account Number (TAN) System has not been able to achieve its purpose of facilitating the identification, processing and verification of income tax returns and other tax forms filed with the BIR. Therefore, the identification number structure shall be revised (now called Taxpayer Identification Number - TIN) to make it more suitable for future and integrated computerization of the entire tax collection system and to enhance taxpayer service rendered to the public. Hence, the issuance of the TAN is hereby suspended.

II

Transitory Provisions

A. Existing holders of TAN(s) shall continue using their TAN(s) until they are informed of their new TIN(s) as prescribed under Revenue Memorandum Order No. 23-91. Once informed, taxpayers shall use the new TIN in all documents to be filed with the BIR in place of TAN.

B. New applicants for TANs

1. The following persons shall be issued the new TINs instead of the TAN in accordance with the procedures prescribed in RMO No. 2391.

Type of Taxpayer

Where to File TIN
Application

a. Wage earners and employees

Employer

b. Overseas contract workers (OCWs)

POEA

c. Professional practitioners

RDO/RISSI

d. Businesses (single proprietors, partnerships or general partnerships, corporations)

RDO/RISSI

e. Estates and Trusts

RDO/RISSI

f. Purely withholding agents (tax-exempt entities, government agencies)

RDO/RISSI

2. Under Sec. 236 of the National Internal Revenue Code, only persons who are required to make, render or file a return, statement or other document with the Bureau of Internal Revenue shall be supplied with or assigned a taxpayer identification to be indicated in such documents. Accordingly, a TIN shall not be issued to (a) applicants merely for the purpose of accomplishing documents which are not required to be filed with the BIR under the Tax Code; (b) persons securing residence certificates; (c) students; and (d) job applicants.

III

Guidelines and Instructions

A. The General Manager of the Revenue Information Systems Services, Inc. (RISSI) shall discontinue the generation of TANs, and instead generate TIN cards and pre-printed "stick-on" labels.

B. The new TIN cards shall replace the existing TANs of taxpayers and shall also replace the VAT registration number, non-VAT registration and withholding tax agent ID numbers.

C. The TIN card shall be kept by the taxpayer permanently. On the other hand, the pre-printed stick-on labels shall be supplied annually and shall be affixed to the originals of tax returns/documents filed with BIR, to ensure the accuracy of the TIN being indicated.

D. The Chief of the Tax Information and Assistance Division (TIAD), in coordination with RISSI, shall publish or circularize the aforementioned suspension of issuance of TANs for the information of all concerned.

IV

Effectivity

This Order shall take effect upon approval.

Adopted: 3 July 1991

(SGD.) JOSE U. ONG

Commissioner

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