

PRESCRIBING THE ISSUANCE AND USE OF THE NEW TAXPAYER IDENTIFICATION NUMBER (TIN), AND FURTHER DEFINING VIOLATIONS THEREON AND PROVIDING PENALTIES THEREFOR.

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SECTION 1. Scope — Pursuant to the provisions of Section 236 in relation to Sections 4 and 245 of the National Internal Revenue Code (NIRC), those regulations are hereby promulgated to prescribe the requirements for the issuance and use of the new Taxpayer Identification Number (TIN) and to define violations and provide penalties regarding the non-compliance with such requirements on the implementation of the new TIN System.

SECTION 2. Coverage of the TIN — Only persons who are required to make, render or file a return, statement or other document with the Bureau of Internal Revenue (BIR) shall be assigned and issued a TIN. These include existing employees or new employees/wage earners, returning or new Overseas Contract Workers (OCWs) and existing or new self-employed taxpayers/business entities.

SECTION 3. Use of the TIN — The new TIN shall replace the Taxpayer Account Number (TAN), VAT registration number, non-VAT registration number and withholding tax agent identification number. Therefore, only one TIN shall be issued to and used by each taxpayer which shall be indicated on all documents, papers and/or records that require the indication of any of the aforementioned numbers.

The new TIN shall be reflected/super-imposed on all unexpended/unissued VAT or non-VAT receipts/invoices. All receipts/invoices to be printed subsequently shall contain the TIN, with the letter(s) "V" (for VAT registered) or "NV" (for non-VAT registered) placed after the last digit of the TIN. This shall facilitate the determination of whether the taxpayer is VAT registered or not.

Stick-on TIN labels which are officially provided by the Bureau of Internal Revenue (BIR) to any person required to file a return shall be affixed on the space provided for in the original copy of the return.

SECTION 4. Application for Tin — a) Employees/Wage Earners — The local employer shall file an application for issuance of TIN for employees with the Revenue District Office (RDO) where its principal place of business is located or with the Revenue Information Systems Services, Inc. (RISSI). The said application shall be filed by the local employer not later than the 10th day of the month following the hiring of the new employees.

However, employees who have retired but still have income taxes to pay or whose former employers have ceased business operations or ceased to exist (e.g. U.S. Military Bases, dissolved corporations) and therefore cannot apply for TIN on their behalf, shall file individually their TIN applications with the RDO where their legal residence is located or with RISSI.

b. Self-Employed Taxpayers/Business Entities — Self-employed taxpayers/business, entities existing as of July 31, 1991 shall no longer file TIN application as they shall automatically be issued a TIN.

New self-employed taxpayers/business entities shall file their TIN applications with the RDO where their principal place of business is located or with RISSI.

c. Overseas Contract Workers — Returning Overseas Contract Workers (OCWs) shall file their TIN applications

with the BIR counter located in the Philippine Overseas Employment Administration (POEA) or with the RDO where their legal residence is located.

New OCWs who personally process their papers with the Government Placement Branch (GPB) shall file their TIN applications with the BIR counter located in POEA. However, TIN applications of new OCWs whose papers are processed by an accredited recruitment agency shall be filed with POEA by the agency.

d) Immigrants — Filipinos who are immigrants to other countries may apply for the issuance of TIN with RISSI or with the RDO where their local residence is located.

In case the issued or assigned TIN or TIN labels are lost, misplaced or insufficient, the taxpayer shall file an application for replacement or replenishment with the RDO where the principal place of business/residence is located or with RISSI.

SECTION 5. Violations and Penal Liabilities — Pursuant to Section 274 of the NIRC, any taxpayer, whether individual, association, partnership or corporation shall upon conviction for each of the following acts or omissions in relation to the implementation of the Taxpayer Identification Number (TIN) System be fined in a sum of not more than one thousand pesos (P1,000) or imprisoned for a term of not more than six (6) months or both.

1. Neglect to file TIN applications on or before the prescribed period by taxpayers required under existing regulations or future issuances; or
2. Falsity, misdeclaration or untruthful narration of material facts in the TIN application; or
3. Non-use of TIN in any transaction with the BIR; or
4. Failure to notify the BIR in case of loss of TIN Card.
5. Use of TIN other than that assigned to the taxpayer or use of spurious TIN in any transaction with the BIR; or
6. Unauthorized printing of TIN or possession of false or counterfeit TIN; or
7. Use of double or multiple TINs by the same taxpayer or somebody duly authorized by him.

SECTION 6. Attempt to evade or defeat tax — Whenever the abovementioned violations are done with a willful attempt to commit fraud or to defeat any tax imposed by the NIRC, the offender or taxpayer concerned shall upon conviction, be liable to the penalties prescribed under Section 253 of Title X of the NIRC.

SECTION 7. Administrative Compromise Settlement — Pursuant to Section 204 of the NIRC, the offender liable under Section 5 above may be allowed to compromise his/her/its liability by paying the amount of five hundred pesos (P500) to the BIR corresponding to each of the acts or omissions violated.

All violations as: (a) those already filed in court, and (b) those involving fraud, may not be compromised.

SECTION 8. General Provisions — In the case of corporations, partnerships or associations, the penalty shall be imposed on the president, partner, general manager, branch manager, treasurer, officer-in-charge and/or employees responsible for the violation.

SECTION 9. Effectivity — These regulations shall take effect fifteen (15) days after publication in the Official Gazette or newspaper of general circulation whichever comes first.

Adopted: 31 Aug. 1993

(Sgd.) ERNEST LEUNG

Acting Secretary of Finance

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