

**[BIR REVENUE REGULATIONS NO. 4-2010,
February 24, 2010]**

**AMENDING REVENUE REGULATIONS NO. 11-2006 ON THE
ACCREDITATION OF TAX PRACTITIONERS/AGENTS AS A
PREREQUISITE TO THEIR PRACTICE OR REPRESENTATION
BEFORE THE BUREAU OF INTERNAL REVENUE**

Pursuant to the provisions of Sections 6(G), 244 and 275 of the National Internal Revenue Code of 1997, as amended, these Regulations are hereby promulgated to amend portions of Revenue Regulations No. 11-2006 pertaining to the accreditation procedures of tax practitioners/agents.

Section 1. Objectives - These Regulations are being issued to (1) prescribe additional guidelines in the accreditation of tax agents and practitioners (TAPs) to shorten the processing time; (2) ensure the continuing professional education and training of TAPs from duly accredited service providers; (3) implement a transparent and accessible database of accredited, suspended and delisted TAPs; (4) require the annual submission of schedule of services provided by the TAPs; (5) specify specific penalties and sanctions for violation of the provisions of these Regulations; and, (6) prescribe the payment of the annual registration fee for each TAP.

Section 2. Definition of Terms – Paragraphs c and d of Section 2 of RR No. 11-2006 is hereby amended to read as follows:

"SECTION 2. Definition of Terms-

xxx xxx xxx

c. Revenue National Accreditation Board (RNAB) – As first constituted under Revenue Regulations (RR) No. 15-99, RNAB refers to the body in the BIR National Office constituted to accredit tax practitioners/agents who are regularly engaged in making representation for or on behalf of a client/s before any BIR Office. It is composed of an Assistant Commissioner from either the Operations Group, Legal and Inspection Group or Large Taxpayers Service chosen by the Commissioner of Internal Revenue as Chairman, one (1) representative from the private sector to be chosen by the Commissioner of Internal Revenue from the nominees submitted by the Philippine Chamber of Commerce and Industry (PCCI), or by the Philippine Institute of Certified Public Accountants (PICPA), or by the Tax Management Association of the Philippines (TMAP); and three (3) senior internal revenue officials in the National Office with the rank of at least Division Chief, coming from the aforementioned Group/Service, to be designated by the Commissioner. *This Board shall have original and exclusive authority to accept applications for accreditation of TAPs belonging to General Professional*

Partnerships (GPPs) or incorporated entities engaged in accounting and tax consultancy provided that the number of practicing TAPs belonging to said GPP or incorporated entity shall exceed ten (10).

d. Revenue Regional Accreditation Board (RRAB) – Also constituted under RR 15-99, the RRAB is the body in the BIR Regional Office constituted to accredit tax practioners/agents who are regularly engaged in making representation for or on behalf of a client/s before any BIR Officer. It is composed of the BIR Assistant Regional Director as Chairman, one (1) representative from the private sector to be chosen by the Commissioner of Internal Revenue from the nominees of the local PICPA chapter; and three (3) senior internal revenue officials in the Regional Office with the rank of Assistant Division Chief or higher to be designated by the Commissioner. In the Absence of the Assistant Regional Director, the Regional Director shall act as the Chairman. This Board shall have original and exclusive authority to accept applications for accreditation of individual TAPs and those belonging to GPPs or incorporated entities engaged in accounting and tax consultancy provided that the number of practicing TAPs belonging to such GPP or incorporated entity does not exceed ten (10).”

Section 3. The Accreditation Boards – Section 3 of RR No. 11-2006 is hereby amended to read as follows:

“SECTION 3. The Accreditation Boards

A. Powers and Functions – It shall be the duty of the Accreditation Boards to act upon all applications to practice before the Bureau of Internal Revenue, to institute and provide for the conduct of accreditation, suspension or dis-accreditation proceedings and to perform such other duties as are necessary or appropriate to carry out their functions as prescribed by the Secretary of Finance, Provided, that any action or decision of the RRAB and RNAB shall be final and appealable only to the Commissioner.

B. Jurisdiction – The RRAB and RNAB shall have jurisdiction over and shall require accreditation with the BIR of the following persons:

xxx xxx xxx

d). xxx xxx xxx

Individual applicants, GPPs and partners of GPPs who were already accredited with the BOA and SEC shall similarly be required to undergo the various processes for accreditation under these Regulations and shall no longer be automatically accredited and issue a BIR Certificate of Accreditation.

B.1 Exceptions. xxx xxxx

C. Term of Office of the Chairmen and Members of the RNAB and RRAB – xxx.

Section 4. Minimum Qualification of Applicants. – Section 4 of RR No. 11-2006 is hereby amended to read as follows:

"SECTION 4. Minimum Qualifications of Applicants – xxx

A. For Individual Tax Agents:

1. xxx xxx xxx

6. He must have completed the minimum number of hours of continuing professional education (CPE) from BIR-accredited CPE providers for each year he practices with the BIR.

Section 5. Accreditation Procedures. – Section 5 of RR No. 11-2006 is hereby amended to read as follows:

"A. Where to File – All applicants shall file their application for accreditation in the form to be prescribed by the Commissioner of Internal Revenue. The duly accomplished application form shall be submitted together with all documentary requirements prescribed in item B(1) or (2) of this Section, with the RRAB or RNAB of the place where the individual applicant or general professional partnership has his/its principal residence or place of business, whichever is applicable.

B. Documentary Requirements – Applicants shall submit, together with their duly accomplished application forms, the following documents:

1. For Individual Applicants:

xxx xxx xxx

d. Proof of special competence in tax matters or tax practice, to wit:

d.1 Certificate of Employment (i.e meaningful experience in tax related work;

d.2 Written certification of continuing professional education (CPE) units from BIR-accredited CPE providers, with complete details on the course, dates and number of CPE hours taken by the TAP. For this purpose, the BIR shall prescribe the guidelines for the accreditation of and conduct of training by the CPE providers.

Pending the issuance of the guidelines by the BIR for the accreditation of CPE providers, the applicant shall only comply with the requirements prescribed in (a) to (c) and (d.1).

e. A written undertaking under oath to preserve working papers within the period prescribed under Section 235 of the NIRC of 1997, as amended, and making them available to the Bureau's authorized representative/s when required or directed to do so.

2. For Partners, Directors, Officers or duly authorized representatives of General Professional Partnerships and incorporated entities engaged in accounting and tax consultancy:

xxx xxx xxx

c. For those Partners, Directors, Officers or duly authorized representatives of General Professional Partnerships duly registered with the SEC, in addition to the above documentary requirements, a certification from the BOA if the said Partner, Director, Officer or duly authorized representative is a CPA.

d. xxx xxx xxx

e. A written undertaking under oath by the managing partner/director that the firm/entity shall fully cooperate with the Bureau by preserving its working papers within the period prescribed under Section 235 of the NIRC of 1997, as amended, and making them available to the Bureau's authorized representative/s when required or directed to do so.

C. Processing fee. Each applicant shall pay a non-refundable fee of One Thousand Pesos (P1,000) upon his filing of application for accreditation. If the applicant is a general professional partnership, the fee shall be paid for each partner/s and any other authorized representative/s thereof. In the case of incorporated entities engaged in the accounting and tax consultancy services, the fee shall be paid by each of the applicant officer/s or designated representative/s thereof.

D. Additional Requirements – xxx xxx xxx

E. Submission of annual information – All accredited TAPs shall submit to the RRAB/RNAB on or before the last day of payment of annual registration fee, the following:

- a. A list of the engagement dealing with any of the BIR Offices for the prior year; and
- b. A list of the CPE hours earned by the accredited tax agents/practitioners for the previous year.

Section 6. Processing of Application for Accreditation. Section 6 of RR No. 11-2006 is hereby amended to read as follows:

A. The RRAB shall process the application/s and issue the certificate/s of accreditation of individuals, GPPs and incorporated entities with TAPs of 10 or less persons, while the RNAB shall process the application/s and approve the certificate/s of accreditation for individuals, GPPs and incorporated entities with TAPs of 11 or more persons. In cases where the individuals, GPPs and incorporated entities had previously accredited 10 or less TAPs and shall subsequently apply for accreditation of additional TAPs exceeding the 10 person threshold, said application shall be filed with the RNAB which shall process the application/s and issue the certification/s of accreditation.

B. The RRAB and RNAB shall act upon all applications for accreditation