

**[ BIR REVENUE REGULATIONS NO. 5-2010, May 25, 2010 ]**

**AMENDING SECTIONS 3 (D) AND 12 OF REVENUE REGULATIONS NO. 11-2008 PERTAINING TO THE PROVISIONS ON THE ISSUANCE OF TIN CARD AND THE TRANSFER OF REGISTRATION**

*SECTION 1. Scope* – Pursuant to Section 244 of the 1997 National Internal Revenue Code, as amended, in relation to Sec. 236 (D) thereof, these Regulations are hereby promulgated to amend portions of Sections 3 (D) and 12 of Revenue Regulations (RR) No. 11-2008.

*SECTION 2. Amendments* –

(A) The pertinent portions of Section 3 (D) of RR No. 11-2008 are hereby amended to read as follows:

“SEC. 3. INITIAL STAGE OF PRIMARY REGISTRATION: APPLICATION AND ISSUANCE OF TAX IDENTIFICATION NUMBER (TIN)

(A) xxxxx

(B) xxxxxx

(C) xxxxxxxx

(D) Issuance of TIN Card – Once application is approved and a TIN is assigned, the corresponding TIN Card shall be issued. The same must be processed and released to the applicant within the same day the complete documentary requirements as prescribed in Item C (2) above have been submitted to the concerned RDO.

The TIN Card shall contain the following:

- serial number;

- registered Name of the applicant;

- TIN;

- Address;

- Birth date or date of incorporation;

- Date of issue;

- Signature of the Commissioner, and;

- Signature of the TIN owner or duly authorized representative (in case of juridical persons).

For individuals, a box/space for the picture shall be provided.

The address to be indicated on the TIN Card shall be as follows:

1. For Employees/ONETT/EO 98 registrants – **the residential address of the employee/ONETT/EO 98 taxpayer**

2. For individuals in business/practice of profession

a. Head Office (TIN with branch code 000) – residential address of the individual

b. Branch-business address of the registered branch

3. For Non-Individuals

a. Head Office (TIN with branch code 000) – business address as found in the ITS

b. Branch-business address as found in the ITS

TIN cards should be automatically issued to registered taxpayers except those registered under E.O. 98. For E.O. 98 registrants, requests for issuance of the TIN card can be submitted to the RDO where they are registered.

The cost and the processing of the TIN Card shall not be charged and collected from the taxpayer/applicant, except in cases of subsequent issuance upon the taxpayer's request due to loss or damage wherein a one-hundred (P100.00) peso-fee shall be collected to cover the cost of reprinting. Such TIN Card shall reflect the same TIN numeric code and other information as indicated in the previously issued card to the taxpayer. However, if the card to be replaced is issued before the effectivity of these Regulations, the TIN Card that shall be issued as replacement shall follow the prescribed rules hereof on the indication of address in the TIN Card."

(B) Section 12 of RR No. 11-2008 is amended as follows:

"SEC. 12. TRANSFER OF REGISTRATION - In case a registered person decides to transfer his registered address, or business address of his head office or branches, it shall be his duty to inform the RDO where he is registered by filing the prescribed BIR Form specifying therein the complete address where he intends to transfer.

(A) **Transfer of Registration of NON-BUSINESS individuals (without or with registered tax type due to ONETT.** - Taxpayers initially issued TINs for One-Time Transactions (ONETT) and pursuant to EO 98 (individuals issued TINs for transacting with government agencies),, who subsequently applies for business registration or becomes employed, shall submit the proper Application Form to the RDO where the applicant intends to establish his/her business address or at his employer's RDO or at the RDO which has jurisdiction over his place of residence, whichever is applicable. The transfer of registration (TIN records) of such taxpayers shall be initiated by the RDO which received the application.

**(B) Transfer of Registration of Individuals Registered as Local Employee –**

B.1 Individuals Earning Purely Compensation Income – In case of transfer due to change of employer, it shall be the responsibility of the new employer to notify its RDO by submitting the duly accomplished Application for Registration Information Update of the employee. The transfer of registration (TIN records) of such employee shall be initiated by the RDO which received the application.

B.2 Registered Employee who intends to Engage in Business or Practice of Profession. An individual who is registered as an employee in one RDO but subsequently applies for registration as a business taxpayer/professional using an address under a different RDO, shall submit the proper Application Form to the RDO having jurisdiction over his new business address. The transfer shall then be performed by the RDO where the Application Form was submitted.

The above procedures shall be observed once the Integrated Tax System (ITS) has been enhanced to provide for the required facility. In the interim, the taxpayer shall submit his/her request for transfer to the old RDO either personally or by fax. The old RDO, upon receipt of the request, shall immediately execute the transfer of taxpayer's registration records to the new RDO.

B.3 Transfer of Employees of Transferring Employers - Registration of employees of the transferring employer shall simultaneously be transferred to the employer's new RDO once the transfer of registration of such employer is completed. The transferring employer shall require all its employees (who are purely compensation income earners) to accomplish the proper BIR Form, except employees with multiple employments where the transferring employer is not his or her main employer. The accomplished BIR Form of the employees shall be submitted to the new RDO by the transferring employer.

A list of employees shall likewise be submitted together with the Application for Registration Information Update by the transferring employer to the new RDO, excluding those employees who have been separated prior to the transfer.

In case the employer hires new employees in its new location, applications for employees' TIN shall be submitted for TIN issuance to the new RDO.

**( C) Transfer of Business Taxpayers (Individual/Non-Individual)**