

[KRI REVENUE REGULATION NO. 13-93, August 31, 1993]

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

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