

**[ BIR REVENUE REGULATION NO. 12-96, August 20, 1996 ]**

**SUPPLYING OF AND REQUIRING THE INDICATION OF TAXPAYER IDENTIFICATION NUMBER (TIN) ON CERTAIN DOCUMENTS**

SECTION 1. Scope. — Pursuant to Section 4 in relation to Section 245 of the National Internal Revenue Code (NIRC), as amended, these Regulations are hereby promulgated to implement Section 236 of the same Code and Executive Order No. 52 series of 1993 of the President of the Philippines, regarding the supplying of tax payer identification number (TIN) and requiring the indication thereof in certain documents.

SECTION 2. Who are required to be supplied with TIN. — Any person required under the authority of the NIRC to make, render, or file a return, statement, or other document shall be supplied with or assigned a taxpayer identification number (TIN) which he shall indicate in such return, statement or document filed with the Commissioner for his proper identification for tax purposes. Only one TIN shall be given to a person required to have one, and any person who shall secure more than one TIN shall be criminally liable under the provisions of Section 274 of the NIRC, as amended.

SECTION 3. Indication of TIN in certain documents. — Pursuant to Executive Order No. 52, the Bureau of Internal Revenue shall require that the TIN be indicated in the following documents:

- a) Sugar quedans, refined sugar release order or similar instruments to reflect the TIN of the owner or seller of the sugar;
- b) Domestic bills of lading to reflect the TINs of the shippers and consignees of commercial value shipment;
- c) Documents to be registered with the Registry of Deeds to reflect the TINs of persons who are parties to the real property transactions;
- d) Registration certificates to reflect the TINs of owners of transportation equipment by land, sea or air;
- e) Building construction permits to reflect the TINs of owners and contractors of buildings and civil works;
- f) Such other documents which may hereafter be required, such as but not limited to the following:
  - i) Official receipts, invoices, vouchers required, to be issued by persons engaged in business and non-governmental organizations, including non-