



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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JAN 18 2018
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January 17, 2018

REVENUE MEMORANDUM ORDER NO. 6-2018

SUBJECT : Enhancement of the Frontline Services in Compliance with the Ease of Doing Business and Implementation of the Revised Citizens's Charter

TO : All Internal Revenue Officials, Employees and Others Concerned.

It has been observed that despite the issuance of Revenue Memorandum Circular (RMC) No. 93-2016, as amended by RMC No. 137-2016, there are still reports, as validated by the World Bank Doing Business Team, that the old procedures and documentary requirements are still being required by some Revenue District Offices (RDOs) resulting to delay in the issuance of necessary permits to start a business in the Philippines by the Bureau.

Further, the current set-up of the Client Support Section (CSS) does not conform with the international standard, giving an impression that the streamlined procedures and documentary requirements are not being implemented and followed by the frontliners. The queuing system is not aligned with the Streamlined Procedures and the newly released BIR Citizen's Charter.

I. OBJECTIVE

This memorandum is being issued to:

1. Provide policies and guidelines in the enhancement of the frontline services to conform with the mandate of Ease of Doing Business (EODB) by adopting the single window policy in the processing of transactions at the Revenue District Offices (RDOs); and
2. Implement the Revised Citizen's Charter and reinforce/simplify existing procedures on secondary registration.

II. POLICIES AND PROCEDURES

A. The Revenue District Office (RDO) thru CSS shall:

1. Implement a single window policy in receiving and releasing of documentary requirements and permits by establishing a single counter for such purpose;
2. Assign registration officer/personnel in the single window which shall do the following:
 - a. Receive the documentary requirements from the new business registrants which must comprise of the following:
 - i. BIR Form No. 1901/1903 with applicable attachments under RMC No. 137-2016 together with BIR Form No. 1906 for Authority to Print (ATP) and BIR Form No. 1905 for Books of Accounts;
 - ii. Name of printer with sample invoice/receipt and other commercial document. In case not available, the taxpayer can choose from the list of accredited printers published in the website and select from sample invoice/receipt provided under Revenue Memorandum Order (RMO)

- b. Check the completeness of the documents submitted for transactions other than new business registrants following the documentary requirements stated under RMC No. 137-2016;
 - c. For ISO Certified RDOs, log the transactions to appropriate log sheets;
 - d. Distribute the different applications (BIR Form Nos. 1901/1903 and 1905), together with the attachments to each processor;
 - e. Receive from each processor the duly processed applications [Certificate of Registration (COR), Authority to Print (ATP), and stamped books of accounts]; and
 - f. Release in the same receiving window/counter the COR, ATP and stamped books of accounts to the taxpayer.
3. Stamping of invoice/receipt and other supplementary commercial documents is no longer required but the printer shall submit to the RDO where the taxpayer is registered, the Printer's Certificate of Delivery (PCD) within thirty (30) days as required under Revenue Regulations (RR) No. 26-2003 dated September 18, 2003. The PCD shall serve as the evidence for the printing of specific set/serial number of the invoice/receipt and other supplementary commercial documents that shall be used for authenticity validation during Tax Compliance Verification Drive (TCVD).

B. The Regional Office thru the Administrative and Human Resource Management Division shall:

Assign newly-hired personnel to the Client Support Section to augment the current personnel strength in order to achieve the abovementioned objective.

C. Information Systems Development Operations Service (ISDOS) thru the Systems Development Division (SDD) shall:

Revise the queuing system to include a new transaction which shall be named as "New Business Registrants" to serve as the receiving and releasing counter of documentary requirements and permits for new business registrants.

III. TRANSITORY PROVISIONS

Pending the revision of the queuing system, the field dedicated for COR shall be use as the queue for receiving and releasing of the documentary requirements and permits for new business registrants.

IV. EFFECTIVITY

This Order shall take effect immediately.

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Commissioner of Internal Revenue
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