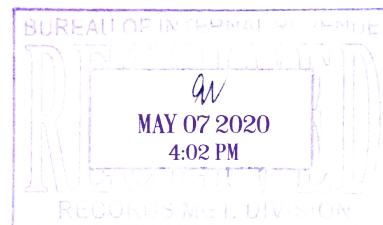




Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
National Office
Quezon City



May 7, 2020

REVENUE MEMORANDUM CIRCULAR NO. 46-2020

SUBJECT: CIRCULARIZING THE GUIDELINES & REQUIREMENTS FOR POGO LICENSEES AND SERVICE PROVIDERS TO APPLY FOR A BIR CLEARANCE IN CONNECTION WITH THE RESUMPTION OF OPERATIONS

TO: ALL INTERNAL REVENUE OFFICERS AND OTHERS CONCERNED

For the information and guidance of all internal revenue officials and others concerned, attached herewith as Annex "A" is the Bureau's Guidelines and Requirements for POGO Licensees and Service Providers for the processing of their application for a clearance in connection with the resumption of operations.

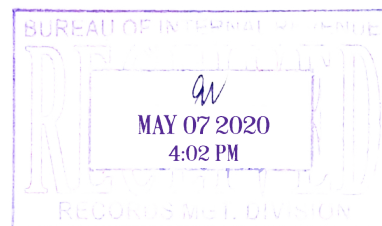
All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible, and that a copy thereof be filed with the Office of the National Administrative Register (ONAR) of the UP Law Center.

CAESAR R. DULAY
Commissioner of Internal Revenue

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Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE
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Quezon City



**GUIDELINES & REQUIREMENTS
FOR POGO LICENSEES AND SERVICE PROVIDERS
IN THE APPLICATION OF A BIR CLEARANCE
FOR THE RESUMPTION OF OPERATIONS**

GUIDELINES

1. The **Application Letter** for the issuance of a BIR Clearance and all documents must be submitted to the **BIR POGO Task Force** at the following email address: pogo.taskforce@bir.gov.ph
2. Indicate in the said Letter the company name, TIN, business address/es, and its authorized representative & his/her contact details. Also specify the monthly regulatory fees paid to PAGCOR in prior years.
3. Ensure the submission of complete documentary requirements for prompt processing.
4. Submission of falsified or fraudulent documents shall result in the denial of the issuance of a BIR Clearance for resumption of operations.

DOCUMENTARY REQUIREMENTS

I. POGO Licensees or Operators

A. Conditions

1. Registered with the concerned Revenue District Office (RDO) having jurisdiction over the place of business;
2. Submit copies of 2019 & First Quarter of 2020 Franchise Tax Quarterly returns and proof of payments;
3. Remitted and paid the withholding taxes due from the months of January to April, 2020;
4. Submission of a notarized undertaking to pay all tax arrears for prior years;
5. Failure to comply with any of the above will result in the denial of the issuance of a BIR Clearance for resumption of operations.

B. Documentary Requirements

1. Copy of Application for Registration of Corporations, et al. duly received by the concerned RDO (BIR Form No. 1903) or BIR Certificate of Registration (COR), if already registered;
2. Copies of Franchise Tax Returns (BIR Form No. 2553) for the taxable quarters of 2019 and 1st quarter of 2020 together with proof of payments;
3. Copies of Monthly Remittance Form for Income Taxes Withheld (BIR Form Nos. 1601-C and 0619-E and F), Quarterly Remittance Return of Income Taxes Withheld (BIR Form 1601-EQ and FQ) or Payment Form (BIR Form No. 0605) for January to April, 2020; and
4. Notarized Undertaking to pay all tax arrears for prior years.

II. POGO Service Providers

A. Conditions

1. Registered with the concerned Revenue District Office (RDO) having jurisdiction over the place of business;
2. Submit copy of 2019 Income Tax Return (ITR) with proof of payments;
3. Remitted and paid the withholding taxes due from the months of January to April, 2020, including the 25% Final Withholding Tax (FWT) due from their foreign employees;
4. Submission of a notarized undertaking to pay all tax arrears for prior years; and
5. Failure to comply with any of the above will result in the denial of the issuance of a BIR Clearance for resumption of operations.

B. Documentary Requirements

1. Copy of BIR Application for Registration duly received by the concerned RDO (BIR Form No. 1901 or 1903) or BIR Certificate of Registration (COR), if already registered;
2. Copy of 2019 Income Tax Return [ITR] (BIR Form No. 1701 or 1702) and proof of payments;
3. Copies of Monthly Remittance Form for Income Taxes Withheld (BIR Form Nos. 1601-C and 0619-E and F), Quarterly Remittance Return of Income Taxes Withheld (BIR Form 1601-EQ and FQ) or Payment Form (BIR Form No. 0605) for the months of January to April, 2020;
4. Notarized Undertaking to pay all tax arrears for prior years.

Please note that the application of a Service Provider for the issuance of a BIR Clearance shall not be approved in case its POGO Licensee failed to comply with the BIR requirements for BIR Clearance.

For the information and guidance of all concerned.

Issued this 6th day of May, 2020 in Quezon City, Philippines.

(Original Signed)

ARNEL SD. GUBALLA
Deputy Commissioner for Operations
and Head, POGO Task Force

