



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 27, 2021

REVENUE MEMORANDUM CIRCULAR NO. 15-2021

SUBJECT : **Announcing the Availability of Central Business Portal**
TO : **All Internal Revenue Officials, Employees and Others Concerned.**

This Circular is hereby issued to announce the relaunching of Central Business Portal (CBP), a project of Anti-Red Tape Authority (ARTA), in coordination with the Department of Information and Communication Technology (DICT) on January 28, 2021.

The CBP is an online system which serves as a central system to receive applications and captures application data involving business-related transactions from different government agencies (SEC, BIR, SSS, PhilHealth, and Pag-Ibig) and a platform that will promote the use of the electronic payment systems for the said agencies.

The CBP has the following features/functionality:

1. Registration of Corporations with Securities and Exchange Commission (SEC) and issuance of the corresponding Company Registration Number (CRN);
2. Issuance of Taxpayer Identification Number (TIN) of new corporations;
3. Identification of the national internal revenue taxes which the new corporation will be liable to;
4. Payment of the Annual Registration Fee (ARF) of five hundred pesos (P500.00) and Loose Documentary Stamp Tax (DST) of thirty pesos (P30.00) through the ePayment facilities or manually at the Revenue District Office (RDO).

New corporations opting to pay ARF and loose DST manually shall complete its business registration at the respective RDO by submitting the following CBP generated documents printed by the taxpayer, together with the Checklist of Documentary Requirements for Corporation (Annex A):

- A. CBP Unified Application Form (Annex B);
 - B. Accomplished Tax Type Questionnaire (Annex C); and
 - C. Pre-filled BIR Form No. 0605 (Payment Form).
5. Generation of BIR electronic Certificate of Registration (COR) which can be printed in A4 paper size by the taxpayers at their end. The electronic COR bears a Quick Response (QR) Code that serves as a security feature to prove authenticity of the COR.



After securing the BIR electronic COR through the CBP, the taxpayer shall proceed to the RDO indicated in the electronic COR, to buy its BIR Printed Receipts/Invoices (BPR/BPI) in order to start its business operation immediately after its registration. Otherwise, it may apply for Authority to Print (ATP) its own receipts/invoices to be printed by BIR Accredited Printers.

For its initial implementation, the CBP shall be available to the following domestic corporations:

1. Corporations with two (2) to four (4) incorporators;
2. Regular corporations whose incorporators are juridical entities and/or the capital structure is not covered by the 25%-25% rule; and
3. One Person Corporation.

Corporations not registering through the CBP shall comply with the documentary requirements provided in Annex A2.1 of Revenue Memorandum Circular No. 57-2020.

All internal revenue officers and employees are hereby enjoined to give this Circular a wide publicity as possible.



CAESAR R. DULAY
Commissioner of Internal Revenue

039854

CORPORATIONS, PARTNERSHIPS (TAXABLE OR NON-TAXABLE)

IMPORTANT:

- 1. Processing of transactions commences only upon submission of complete documents. INCOMPLETE REQUIREMENTS WILL BE RETURNED TO APPLICANT/WILL NOT BE PROCESSED.
2. Mark "✓" for submitted documents and "X" for lacking documents.

FOR CORPORATIONS/PARTNERSHIPS REGISTERED THRU CENTRAL BUSINESS PORTAL (CBP) (MANUAL PAYMENT OF REGISTRATION FEE)

- 1 Printed copy of CBP Unified Form (2 originals);
2 Accomplished Tax Type Questionnaire (1 original);
3 BIR Printed Receipt/Invoice (Available for sale at the New Business Registrant Counter); or
Final & clear sample of OWN Principal Receipts Invoices (1 original)
Note: In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.
4 BIR Form No. 0605 (2 originals) - Payment of P530.00, if applicable, for the following:
P500.00 Annual Registration Fee (RF);
P30.00 Loose Stamp/s (DST) to be affixed on the Certificate of Registration.
Note: If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted. The payment of ARF is not applicable to Nonstock/Non-profit Organization not engaged in business.

FOR CORPORATIONS/PARTNERSHIPS REGISTERED THRU CBP (REGISTRATION FEE PAID ONLINE)

- A. Corporation opted to use and buy BIR Printed Receipts/Invoices:
1 BIR Printed Receipt/Invoice (Available for sale at the New Business Registrant Counter);
B. Corporation opted to Apply for an Authority to Print:
1 BIR Form No. 1906 (2 originals);
2 Final & clear sample of OWN Principal Receipts Invoices (1 original)
(Sample layout is also available at the New Business Registrant Counter);
Note: In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.

Additional documents, if applicable:

- 1 If transacting through a Representative:
1.1 Board Resolution indicating the purpose and the name of the authorized representative; or Secretary's Certificate; (1 original)
1.2 Any government-issued ID of the authorized representative; (1 photocopy)
2 Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)
3 Franchise Agreement; (1 photocopy)
4 Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)
5 Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)
6 Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 photocopy)

Submitted by: _____ Date: _____
Name of Taxpayer/Representative
Received by: _____ Date: _____
Officer

Return of Document/s

Upon preliminary evaluation of the completeness of the application and its supporting documents, the applicant has been informed of the identified lacking documentary requirement/s (marked "X") above for completion or resubmission of application.

Evaluator/Officer Return Date of Document/s:

Acknowledgment by the applicant:

I _____, of legal age, hereby acknowledge the identified lacking documentary requirement/s (marked "X") and understand that pursuant to the IRR of RA 11032 otherwise known as "Ease of Doing Business and Efficient Government Service Delivery Act of 2018", the government office or agency shall not process deficient or incomplete applications or requests.

Name of Taxpayer/Representative Date: _____
(Signature over printed name)

WE WANT TO SERVE YOU BETTER AND IMPROVE OUR CLIENT SERVICE STANDARDS. TO FULFILL THIS, LET US KNOW WHAT YOU THINK AND HOW WELL DID WE SERVE YOU BY ANSWERING OUR CUSTOMER SATISFACTION SURVEY FORM.

CORPORATIONS, PARTNERSHIPS (TAXABLE OR NON-TAXABLE)

IMPORTANT:

- 1. Processing of transactions commences only upon submission of complete documents. INCOMPLETE REQUIREMENTS WILL BE RETURNED TO APPLICANT/WILL NOT BE PROCESSED.
2. Mark "✓" for submitted documents and "X" for lacking documents.

FOR CORPORATIONS/PARTNERSHIPS REGISTERED THRU CENTRAL BUSINESS PORTAL (CBP) (MANUAL PAYMENT OF REGISTRATION FEE)

- 1 Printed copy of CBP Unified Form (2 originals);
2 Accomplished Tax Type Questionnaire (1 original);
3 BIR Printed Receipt/Invoice (Available for sale at the New Business Registrant Counter); or
Final & clear sample of OWN Principal Receipts Invoices (1 original)
Note: In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.
4 BIR Form No. 0605 (2 originals) - Payment of P530.00, if applicable, for the following:
P500.00 Annual Registration Fee (RF);
P30.00 Loose Stamp/s (DST) to be affixed on the Certificate of Registration.
Note: If the Registration Fee of P500.00 was already paid, the proof of payment (1 photocopy) shall be submitted. The payment of ARF is not applicable to Nonstock/Non-profit Organization not engaged in business.

FOR CORPORATIONS/PARTNERSHIPS REGISTERED THRU CBP (REGISTRATION FEE PAID ONLINE)

- A. Corporation opted to use and buy BIR Printed Receipts/Invoices:
1 BIR Printed Receipt/Invoice (Available for sale at the New Business Registrant Counter);
B. Corporation opted to Apply for an Authority to Print:
1 BIR Form No. 1906 (2 originals);
2 Final & clear sample of OWN Principal Receipts Invoices (1 original)
(Sample layout is also available at the New Business Registrant Counter);
Note: In case taxpayer-applicant will opt to print its own receipts/invoices, taxpayer-applicant should choose an Accredited Printer who will print the receipts/invoices.

Additional documents, if applicable:

- 1 If transacting through a Representative:
1.1 Board Resolution indicating the purpose and the name of the authorized representative; or Secretary's Certificate; (1 original)
1.2 Any government-issued ID of the authorized representative; (1 photocopy)
2 Franchise Documents (e.g. Certificate of Public Convenience) (for Common Carrier); (1 photocopy)
3 Franchise Agreement; (1 photocopy)
4 Memorandum of Agreement (for JOINT VENTURE); (1 photocopy)
5 Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity; (1 photocopy)
6 Proof of Registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA/TEZA, SBMA, etc; (1 photocopy)

Submitted by: _____ Date: _____
Name of Taxpayer/Representative
Received by: _____ Date: _____
Officer

Return of Document/s

Upon preliminary evaluation of the completeness of the application and its supporting documents, the applicant has been informed of the identified lacking documentary requirement/s (marked "X") above for completion or resubmission of application.

Evaluator/Officer Return Date of Document/s:

Acknowledgment by the applicant:

I _____, of legal age, hereby acknowledge the identified lacking documentary requirement/s (marked "X") and understand that pursuant to the IRR of RA 11032 otherwise known as "Ease of Doing Business and Efficient Government Service Delivery Act of 2018", the government office or agency shall not process deficient or incomplete applications or requests.

Name of Taxpayer/Representative Date: _____
(Signature over printed name)

WE WANT TO SERVE YOU BETTER AND IMPROVE OUR CLIENT SERVICE STANDARDS. TO FULFILL THIS, LET US KNOW WHAT YOU THINK AND HOW WELL DID WE SERVE YOU BY ANSWERING OUR CUSTOMER SATISFACTION SURVEY FORM.

CENTRAL BUSINESS PORTAL - UNIFIED APPLICATION FORM

WARNING: Any misrepresentation made in the Central Business Portal data may cause revocation of Registration. Make sure all details are accurate and true. Only indicate "N/A" if not applicable.

I. COMPANY NAME

CBP TRANSACTION CODE			
COMPLETE COMPANY NAME			
COMPANY TYPE		COMPANY SUB TYPE	
COMPANY CLASSIFICATION		COMPANY SUB CLASSIFICATION	
INDUSTRY CLASSIFICATION DIVISION <small>PLEASE REFER TO SECTION FROM PSA.GOV. PH/CLASSIFICATION/PSIC</small>		INDUSTRY CLASSIFICATION GROUP <small>PLEASE REFER TO DIVISIONS FROM PSA.GOV. PH/CLASSIFICATION/PSIC</small>	

II. AUTHORIZED REPRESENTATIVE

LAST NAME		SUFFIX (JR., SR)	
GIVEN NAME			
MIDDLE NAME			
NATIONALITY		SEX	
AUTHORIZED REPRESENTATIVE TIN		POSITION/JOB TITLE	

LOCAL ADDRESS						
	<i>Lot/Block/Phase/House#</i>	<i>Bldg. Name/Tower</i>	<i>Unit/Rm./Flr./Bldg.#</i>	<i>Street Name</i>	<i>Subd./Village/Zone</i>	
	<i>Barangay</i>	<i>City/Municipality</i>	<i>Town/District</i>	<i>Province</i>	<i>Region</i>	<i>ZIP CODE</i>
COMPLETE FOREIGN ADDRESS, IF ANY			COUNTRY, FOREIGN IF ANY			
			FOREIGN CONTACT NUMBER	<i>Country Code</i>	<i>Contact No.</i>	
EMAIL ADDRESS			ALTERNATE EMAIL ADDRESS			
MOBILE NUMBER			TELEPHONE / LANDLINE			

III. BUSINESS DETAILS

ECONOMIC ZONE					
CAPITAL STRUCTURE (PH PESOS)					
Php	Php	Php			
Authorized Capital Stock	Subscribed Capital Stock	Paid-Up Capital Stock			
PAR VALUE PER SHARE					
PRIMARY PURPOSE					
SECONDARY PURPOSE					
BUSINESS ACTIVITIES		TAXABLE YEAR	<i>Start Date</i>	<i>End Date</i>	
PRINCIPAL OFFICE ADDRESS					
	<i>Lot/Block/Phase/House#</i>	<i>Bldg. Name/Tower</i>	<i>Unit/Rm./Flr./Bldg.#</i>	<i>Street Name</i>	<i>Subd./Village/Zone</i>
	<i>Barangay</i>	<i>City/Municipality</i>	<i>Town/District</i>	<i>Province</i>	<i>Region</i>
COMPANY TIN					
BUSINESS MOBILE NUMBER		BUSINESS LANDLINE NUMBER			
COMPANY EMAIL ADDRESS		BUSINESS LOCAL NUMBER			

SAMPLE DATA ONLY

BIR TAX TYPE QUESTIONNAIRE

QUESTIONS	ANSWER	TAX TYPE
Do you own your place of business?	No	
Are you renting your place of business?	Yes	WTX-EXP DST-R
Are you nonstock nonprofit organization?	No	
Do you intend to hire the services of a professional, contractor, consultant, or other similarly situated (e.g., accountant, lawyer, security services, talents)?	Yes	WTX-EXP
Do you intend to hire employees?	No	
Do you intend to provide your supervisors and managers fringe benefits in addition to basic salaries such as housing, expense account, car or vehicle of any kind, household personnel, foreign travel, etc.?	No	
Do you expect to pay royalties, interest, prizes, winnings, dividends, branch profit remittance, etc. or non-resident alien or non-resident foreign corporation?	Yes	WTX-FIN
Are you engaged in VAT-Exempt transactions as enumerated under Section 109 of the Code as amended?	I am not engaged in any transactions above.	
Are you engage in a transaction of transport of passengers by international carriers?	No	
Are you engage in a transaction of importation of fuel, goods and supplies by persons engaged in international shipping or air transport operations that used for international shipping or air transport operations?	No	

<p>Are you engaged in a transaction of bank services, non-bank financial intermediaries performing quasi-banking functions, and other non-bank financial intermediaries?</p>	<p>No</p>	
<p>Are you engaged in following industries/transactions under</p>	<p>I am not engaged in any transactions above.</p>	
<p>Are you engaged in the manufacture/production/importation/exportation of articles of subject to Excise Tax such as cigarettes, tobacco, alcohol, petroleum, mineral products, automobiles, jewelries, sweetened beverages, cosmetics procedures, etc.?</p>	<p>I am not engaged in any transactions above.</p>	