



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

June 3, 2021

REVENUE MEMORANDUM CIRCULAR NO. 73-2021


SUBJECT : Availability of the New Business Registration (NewBizReg) Portal
TO : All Internal Revenue Officials and Employees, and All Others Concerned

This Circular is hereby issued to inform all internal revenue officers and employees, and all others concerned regarding the availability of the New Business Registration (NewBizReg) Portal. The NewBizReg Portal is a gateway in the electronic submission of application for registration through email which is available to individual and non-individual business taxpayers (Head Office and Branches).

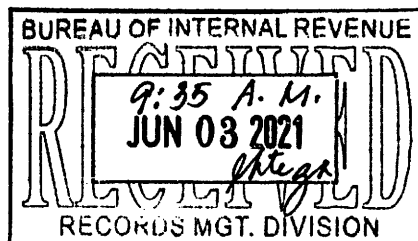
Taxpayers who will apply for business registration through the NewBizReg Portal must answer the "Tax Type Questionnaire" (Annex A) and submit the same as an attachment to the email. The accomplished Tax Type Questionnaire will be the basis of our registration officers/frontliners in determining the tax types which the taxpayer will be liable to.

In case there will be changes or error/s on the tax type registration, the registration officer shall update the records and issue the Certificate of Registration (COR) of the concerned taxpayer.

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


CAESAR R. DULAY
Commissioner of Internal Revenue

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TAXPAYER REGISTERED NAME: _____

DATE : _____

INSTRUCTIONS: Answer the following questions as accurately as possible by marking "X". Your tax liabilities will be determined based on the answer that you provided. After answering this form, include this as attachment in your email application.

Questions	Answer	
1. Do you own your place of business?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
2. Are you going to rent your place of business?	<input type="checkbox"/>	<input type="checkbox"/>
3. Are you a nonstock nonprofit organization?	<input type="checkbox"/>	<input type="checkbox"/>
4. Does your income inure to the benefit of officers/members?	<input type="checkbox"/>	<input type="checkbox"/>
5. Do you intend to hire the services of a professional, contractor, consultant, or other similarly situated (e.g., accountant, lawyer, security services, talents)?	<input type="checkbox"/>	<input type="checkbox"/>
6. Do you intend to hire employees?	<input type="checkbox"/>	<input type="checkbox"/>
7. Do you plan to employ someone on the minimum wage?	<input type="checkbox"/>	<input type="checkbox"/>
8. 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.?	<input type="checkbox"/>	<input type="checkbox"/>
9. Do you expect to pay royalties, interest, prizes, winnings, dividends, branch profit remittance, etc. or non-resident alien or non-resident foreign corporation?	<input type="checkbox"/>	<input type="checkbox"/>
<p>10. Are you going to engage in VAT-Exempt transactions as enumerated under Section 109 of the Code as amended? Please select appropriate check box below:</p> <p><input type="checkbox"/> Sale or importation of agricultural and marine food products in their original state, livestock and poultry of or kind generally used as, or yielding or producing foods for human consumption; and breeding stock and genetic materials therefor.</p> <p><input type="checkbox"/> Sale or importation of fertilizers; seeds, seedlings and fingerlings; fish, prawn, livestock and poultry feeds, including ingredients, whether locally produced or imported, used in the manufacture of finished feeds (except specialty feeds for race horses, fighting cocks, aquarium fish, zoo animals and other animals generally considered as pets);</p> <p><input type="checkbox"/> Importation of personal and household effects belonging to the residents of the Philippines returning from abroad and nonresident citizens coming to resettle in the Philippines: Provided, That such goods are exempt from customs duties under the Tariff and Customs Code of the Philippines;</p> <p><input type="checkbox"/> Importation of professional instruments and implements, tools of trade, occupation or employment, wearing apparel, domestic animals, and personal and household effects belonging to persons coming to settle in the Philippines or Filipinos or their families and descendants who are now residents or citizens of other countries, such parties hereinafter referred to as</p>		
residents or citizens of other countries, such parties hereinafter referred to as		

Questions	Answer
<p>overseas Filipinos, in quantities and of the class suitable to the profession, rank or position of the persons importing said items, for their own use and not for barter or sale, accompanying such persons, or arriving within a reasonable time: Provided, That the Bureau of Customs may, upon the production of satisfactory evidence that such persons are actually coming to settle in the Philippines and that the goods are brought from their former place of abode, exempt such goods from payment of duties and taxes: Provided, further, That vehicles, vessels, aircrafts, machineries and other similar goods for use in manufacture, shall not fall within this classification and shall therefore be subject to duties, taxes and other charges;</p> <p><input type="checkbox"/> Services by agricultural contract growers and milling for others of palay into rice, corn into grits and sugar cane into raw sugar;</p> <p><input type="checkbox"/> Educational services rendered by private educational institutions, duly accredited by the Department of Education (DepEd), the Commission on Higher Education (CHED), the Technical Education and Skills Development Authority (TESDA) and those rendered by government educational institutions;</p> <p><input type="checkbox"/> Services rendered by regional or area headquarters established in the Philippines by multinational corporations which act as supervisory, communications and coordinating centers for their affiliates, subsidiaries or branches in the Asia-Pacific Region and do not earn or derive income from the Philippines;</p> <p><input type="checkbox"/> Sales by agricultural cooperatives duly registered with the Cooperative Development Authority to their members as well as sale of their produce, whether in its original state or processed form, to non-members; their importation of direct farm inputs, machineries and equipment, including spare parts thereof, to be used directly and exclusively in the production and/or processing of their produce;</p> <p><input type="checkbox"/> Gross receipts from lending activities by credit or multi-purpose cooperatives duly registered with the Cooperative Development Authority;</p> <p><input type="checkbox"/> Sales by non-agricultural, non-electric and non-credit cooperatives duly registered with the Cooperative Development Authority: Provided, That the share capital contribution of each member does not exceed Fifteen thousand pesos (₱15,000) and regardless of the aggregate capital and net surplus ratably distributed among the members;</p> <p><input type="checkbox"/> Export sales by persons who are not VAT-registered;</p> <p><input type="checkbox"/> Sale of real properties not primarily held for sale to customers or held for lease in the ordinary course of trade or business or real property utilized for low-cost and socialized housing as defined by Republic Act No. 7279, otherwise known as the Urban Development and Housing Act of 1992, and other related laws, residential lot valued at One million five hundred thousand pesos (₱1,500,000) and below, house and lot, and other residential</p>	

Questions	Answer
<p>dwelling valued at Two million five hundred thousand pesos (₱2,500,000) and below: Provided, That beginning January 1, 2021, the VAT exemption shall only apply to sale of real properties not primarily held for sale to customers or held for lease in the ordinary course of trade or business, sale of real property utilized for socialized housing as defined by Republic Act No. 7279, sale of house and lot, and other residential dwellings with selling price of not more than Two million pesos (₱2,000,000): Provided, further, That every three (3) years thereafter, the amount herein stated shall be adjusted to its present value using the Consumer Price Index, as published by the Philippine Statistics Authority (PSA);</p> <p><input type="checkbox"/> Lease of a residential unit with a monthly rental not exceeding Fifteen thousand pesos (₱15,000);</p> <p><input type="checkbox"/> Sale, importation or lease of passenger or cargo vessels and aircraft, including engine, equipment and spare parts thereof for domestic or international transport operations;</p> <p><input type="checkbox"/> Association dues, membership fees, and other assessments and charges collected by homeowners associations and condominium corporations;</p> <p><input type="checkbox"/> Sale of gold to the Bangko Sentral ng Pilipinas (BSP);</p> <p><input type="checkbox"/> Sale of drugs and medicines prescribed for diabetes, high cholesterol, and hypertension</p> <p><input type="checkbox"/> Medical, dental, hospital and veterinary services except those rendered by professionals;</p> <p><input type="checkbox"/> Transport of passengers by international carriers;</p> <p><input type="checkbox"/> Importation of fuel, goods and supplies by persons engaged in international shipping or air transport operations: Provided, That the fuel, goods, and supplies shall be used for international shipping or air transport operations;</p> <p><input type="checkbox"/> Services of bank, non-bank financial intermediaries performing quasi-banking functions, and other non-bank financial intermediaries;</p> <p><input type="checkbox"/> Sale or lease of goods or properties or the performance of services other than the transactions mentioned in the preceding paragraphs.</p> <p><input type="checkbox"/> I am not engaged in any transactions above.</p>	

Questions	Answer	
11. How much is your expected gross sales/receipt for the next twelve (12)-months? <input type="checkbox"/> 0 to Php 3,000,000 <input type="checkbox"/> Above Php 3,000,000		
12. If your gross sales/receipts for the next 12-months period do not exceed P3,000,000, do you elect to be VAT-registered?	<input type="checkbox"/>	<input type="checkbox"/>
13. Are you going to engage in a transaction of transport of passengers by international carriers?	<input type="checkbox"/>	<input type="checkbox"/>
14. Are you going to 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?	<input type="checkbox"/>	<input type="checkbox"/>
15. Are you going to engage in a transaction of bank services, non-bank financial intermediaries performing quasi-banking functions, and other non-bank financial intermediaries?	<input type="checkbox"/>	<input type="checkbox"/>
16. Are you engage in following industries/transactions under Title V of the Code as amended? <input type="checkbox"/> Cars for rent or hire driven by the lessee, transportation contractors, including persons who transport passengers for hire, and other domestic carriers of passengers by land (except owners bancase and owners of animal-drawn two-wheeled vehicle) and keepers of garages <input type="checkbox"/> International air/shipping carriers doing business in the Philippines on their gross receipts derived from transport of cargo from the Philippines to another country <input type="checkbox"/> Franchise grantees of radio and/or television broadcasting whose gross annual receipts for the preceding year do not exceed Php 10,000,000.00 and did not opt to register as VAT taxpayers <input type="checkbox"/> Franchise grantees of gas and water utilities <input type="checkbox"/> Banks and non-bank financial intermediaries performing quasi-banking functions <input type="checkbox"/> Other non-bank financial intermediaries (including pawnshops) <input type="checkbox"/> Person, company or corporation (except purely cooperative companies or associations) doing life insurance business <input type="checkbox"/> Fire, marine or miscellaneous insurance agents of foreign insurance companies <input type="checkbox"/> I am not going to be engaged in any transactions above.		

Questions	Answer
<p>17. Are you going to engage in the manufacture/production/importation/exportation of articles subject to Excise Tax such as cigarettes, tobacco, alcohol, petroleum, mineral products, automobiles, jewelries, sweetened beverages, cosmetics procedures, etc.?</p> <p><input type="checkbox"/> Manufacturer of cigarettes and other tobacco products</p> <p><input type="checkbox"/> Importer of tobacco products</p> <p><input type="checkbox"/> Whole-leaf tobacco buying agents/wholesale tobacco dealer</p> <p><input type="checkbox"/> Producer/manufacturer, repacker, wholesale dealer or importer of alcohol/alcohol products</p> <p><input type="checkbox"/> Manufacturer/producer of petroleum products</p> <p><input type="checkbox"/> Manufacturer/producer of mineral, mineral products and quarry resources</p> <p><input type="checkbox"/> Manufacturer/assembler of automobiles</p> <p><input type="checkbox"/> Manufacturer/producer/seller of non-essential goods such as jewelry, precious metals, perfumes and toilet waters, yachts and other vessels intended for pleasure or sports.</p> <p><input type="checkbox"/> Producer of sweetened beverages using purely caloric sweeteners, and purely non-caloric sweeteners or a mix of caloric and non-caloric sweeteners; or using purely high fructose corn syrup or in combination with any caloric or non-caloric sweetener.</p> <p><input type="checkbox"/> Performing invasive cosmetic procedures, surgeries, and body enhancements directed solely towards</p> <p><input type="checkbox"/> I am not going to be engaged in any transactions above.</p>	

Declaration: I/We declare, under the penalties of perjury that this application has been made in good faith, verified by me/us and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under the authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the *Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

Accomplished by:

Name :

Position :

Date :