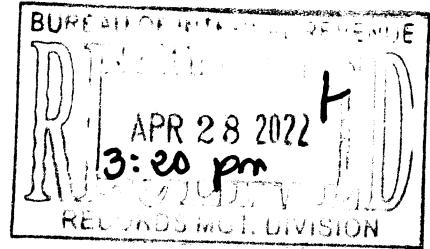




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



April 28, 2022

REVENUE MEMORANDUM CIRCULAR NO. 61-2022

SUBJECT : Availability of Central Business Portal (CBP) for Online Registration of All Types of Corporations, Partnerships and Sole Proprietors

FOR : All Revenue Officials, Employees, Taxpayers and Others Concerned

This Circular is hereby issued to announce the expansion of Central Business Portal (CBP) to the Department of Trade and Industry (DTI) and additional Local Government Units (LGUs) in processing business registration, in relation to Revenue Memorandum Circular (MC) No. 15-2021. The following new business taxpayers can process its BIR registration online through CBP with its expansion: (1) Single Proprietors; (2) Corporations; and (3) Partnerships.

The Central Business Portal (CBP) is an online platform that is aimed to streamline and to integrate the business registration processes of Securities and Exchange Commission (SEC), Department of Trade and Industry (DTI), Bureau of Internal Revenue (BIR), Social Security System (SSS), Philippine Health Insurance Corporation (PhilHealth), Home Development Mutual Fund (HDMF, also known as Pag-IBIG Fund), and selected Local Government Units (LGUs) in Metro Manila. CBP was developed in compliance with the provisions of Republic Act (R.A.) No. 11032 or the "Ease of Doing Business and Efficient Government Service Delivery Act of 2018", to establish a central system to receive applications and capture application data involving business-related transactions.

In this regard, the following guidelines shall be observed by CBP applicants:

1. Business taxpayers who are registering through CBP may opt to pay their Annual Registration Fee (ARF) amounting to Five hundred pesos (P500.00) and loose Documentary Stamp Tax (DST) of Thirty pesos (P30.00) either electronically or manually.
2. Business taxpayers who pay online through various electronic payment (e-Payment) channels may immediately have their electronic Certificate of Registration (COR) with Quick Response (QR) Code be printed in A4 size bond paper thru CBP.
3. The electronic COR issued by the CBP shall have the same purpose of the signed hard copy issued by the Bureau and shall be posted together with the duly validated proof of payment of ARF in the principal place of business in a place that is clearly and easily visible to the public.

4. Business taxpayers who opt to pay manually shall complete its business registration at the respective Revenue District Office (RDO) by presenting the printed copy of the following CBP generated documents, together with the "Checklist of Documentary Requirements" (Annex "A"):
 - a. CBP Unified Form (Annex "B1" for Corporations/Partnerships or "B2" for Sole Proprietors);
 - b. Accomplished Tax Type Questionnaire (Annex C); and
 - c. Pre-filled BIR Form No. 0605 (Payment Form) (Annex D).
5. All business taxpayers who registered in CBP shall proceed immediately to the RDO indicated in the electronic COR in order to complete its registration and buy a BIR Printed Receipts/Invoices (BPR/BPI) or secure an Authority to Print (ATP) receipts/invoices before they can have their own receipts/invoices printed by BIR Accredited Printers.
6. Register books of accounts on or before the deadline for filing of the initial quarterly income tax return or the annual income tax return whichever comes earlier.
7. Any correction on the required tax returns or tax types on the electronically issued COR from CBP shall require updates by the taxpayer with the concerned RDO. The latter shall then review the registered tax and form types of the concerned business taxpayer in the Internal Revenue Integrated System - Taxpayer Registration System (IRIS-TRS), make necessary update, if any and replace the COR, if necessary, upon the issuance of BPR/BPI or ATP, whichever is applicable.

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

By:

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MARISSA O. CABREROS
Deputy Commissioner
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