

## ADVISORY ON REGISTRATION

**PAGE NOS.**

**BIR REVENUE MEMORANDUM CIRCULAR  
NO. 15-2024** **3**

**Prescribing Policies and Guidelines in  
the Mandatory Registration of Persons  
Engaged in Business and  
Administrative Sanctions and Criminal  
Liabilities for Non-Registration**

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**PRESCRIBING POLICIES AND GUIDELINES IN THE MANDATORY REGISTRATION OF PERSONS ENGAGED IN BUSINESS AND ADMINISTRATIVE SANCTIONS AND CRIMINAL LIABILITIES FOR NON-REGISTRATION**

The following are the covered transactions:

- Sale and/or lease of goods and services through brick-and-mortar stores;
- E-commerce or online businesses;
- Operation of digital platforms, including e-marketplace platforms;
- Sale and/or lease of goods and services through digital platforms;
- Digital content creation and streaming;
- E-retailing of goods and services;
- Sale of creative or professional services, on-demand or freelance services or digital services supplied over the internet;
- Other forms of businesses other than those mentioned above which are conducted online.

The following are the forms of business operation with their corresponding required place of registration:

Form of Business Operation	Place of Registration
<b>Brick-and-mortar stores</b>	<p>In case of its <i>Head Office</i>, at the BIR district office having jurisdiction over the place of business address.</p> <p>In case of its <i>Branch and/or Facility</i>, at the BIR district office having jurisdiction over the place of business address or location of the branch and/or facility.</p>

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<b>Form of Business Operation</b>	<b>Place of Registration</b>
<b>Operating, Maintaining, or setting up an online presence or an online store for its Brick-and-mortar store</b>	It shall register its online store name with the BIR as an additional "business name" attached to the head office or branch managing or operating the said online store and shall not be registered as its branch.
<b>Online business (thru website, webpage, page, platform, or application)</b>	In case of <i>sole proprietors</i> , at the BIR district office having jurisdiction over the place of residence.  In case of <i>corporations and other juridical entities</i> , at the BIR district office having jurisdiction over the principal place of business registered with Securities and Exchange Commission.

The following are the nature of violation with their corresponding sanctions:

<b>Nature of Violation</b>	<b>Administrative Sanction</b>
Late registration - voluntary registration	P1000
Failure to register store name or business name	P1000 per store name or business name
Failure to post COR/eCOR on the place of business or website, webpage, account, page, platform or application	P1000 for every violation / per store name or business name
Lessors allowing lessees or online sellers/merchants to use to engage in business the premises or digital platform without BIR registration	P20,000 for each branch/store/establishment
Failure to obey or refusal to comply with the Closure/Takedown Order	P20,000

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Nature of Violation	Administrative Sanction
<p>Failure to register Head Office or Branch – if the business or self-employed is discovered through various means, including:</p> <ul style="list-style-type: none"> <li>• During tax compliance verification drive</li> <li>• Ocular inspection or mission order</li> <li>• Upon BIR notification to register</li> <li>• Through third-party reports</li> </ul>	<p>P20,000 for Medium and Large Taxpayers</p> <p>P15,000 for Small Taxpayer</p> <p>P5,000 for Micro Taxpayer</p> <p>P50,000 for business subject to excise tax</p>
<p>Failure to register by covered persons</p>	<p>Suspension/Closure of business operation under a duly approved Closure/Takedown Order</p> <p>Criminal liability against the person concerned or against its responsible officers.</p>

Source:  
BIR Revenue Regulation No. 15-2024