

ADVISORY ON ANNUAL REGISTRATION FEE

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BIR ADVISORY Dated on January 8, 2024	1

20/F Chatham House
Valero cor. Rufino Sts.



Salcedo Village
Makati 1227



www.bdblawn.com.ph
info@bdblawn.com.ph



T: (632) 8403-2001



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Advisory on Annual Registration Fee

The BIR will cease collecting the Annual Registration Fee (ARF) **effective January 22, 2024** from business taxpayers in compliance with the Ease of Paying Taxes Act¹.

Effects to the BIR Certificate of Registration (COR):

- ☑ Existing BIR COR of business taxpayers which still includes the ARF will retain its validity;
- ☑ Business taxpayers may opt to update/replace their BIR COR by surrendering the same to the RDO where they are registered on or before December 31, 2024.

Source:
BIR Advisory dated January 8, 2024

¹ Republic Act No. 11976