

BIR Certificate of Registration (Form-2303) and Sworn Declaration

BIR Form 2303 or Certificate of Registration is one of the basic requirements for individuals who conduct business in the Philippines. It gives you the right to print and issue official receipts. And also specifies the taxes you need to settle.

You will need to register your income to be able to renew your license with Insurance Commission (IC).

REQUIREMENTS:

- 3 pcs. Form-1905 (Application for Registration Information Update)
- 3 pcs. Form-0605 (Payment Form)
- 3pcs. Form-1906 (Application for Authority to Print Receipts and Invoices)
- 3 pcs. Form-1901 (Application for Registration)
- 2-columnar
- Original Certificate of Employment
- Photocopy of Valid ID containing your address

Steps in Obtaining Certificate of Registration or Form-2303

1. Check if your TIN is in the correct Revenue District Office (RDO)
2. Ask for applicable BIR forms (3 copies each)
 - Form-1901
 - Form-0605
 - Form-1906
3. Pay Registration Fee at any Accredited Bank
 - Fee: Php500
 - Photocopy the bank validated payment forms as BIR will only need a photocopy
4. Buy two (2) Columnar Books and photocopy your documents
 - Fee: Php50 per book
5. Get a clear sample of your receipt
 - Fill-out the form-1906 or the Application for Authority to Print Receipts and Invoices and proceed to any printing press outside BIR.
6. Head back to BIR and proceed to COR Counter
7. Submit and get a copy of Form-1901 (3 days)
 - Submit the following:
 - Form-1901
 - Photocopy of Form-0605
 - Two (2) stamped columnar
 - Form-1906
 - Certificate of Employment
 - Photocopy of ID
8. Get your COR or Form-2303
 - After verifying, you can now get your Form-2303 or the Certificate of Registration from your new RDO and your receipt from the printing press where you get your sample receipt.

The tax rate that we will apply on our payments will depend on the tax registration and the documents submitted, as follows.

Nature of Registration	Documents to be submitted		Withholding Tax Rate
VAT Registered	None		10%
Non-VAT Registered	Annual income will be less than Php 250,000 and coming from only one payor	Sworn Declaration (Annex B-2) and photocopy of Certificate of Registration (BIR Form-2303)	0%
	Gross receipts will NOT be more than Php 3,000,000	Sworn Declaration (Annex B-1) and photocopy of Certificate of Registration (BIR Form-2303)	5%
	Gross receipts will be more than Php 3,000,000	None	10%

1. The sworn declaration should cover the entire year.
2. The sworn declaration must be notarized and affixed with documentary stamp tax worth Php30.00
3. The BIR Certificate of Registration should state "life insurance", "insurance agent", "investment activities" or other related terms as the line of business.
5. Newly coded intermediaries (those coded after Dec. 27, 2019) should submit their Sworn Declaration and Certificate of Registration (or the application for registration duly received by BIR) before their **first commission payment** to apply the proper withholding tax rate.
6. Summary of documents to be submitted:
 - Two (2) ORIGINAL copies of NOTARIZED Sworn Declaration
 - One (1) PHOTOCOPY of BIR Certificate of Registration (Form-2303)
7. Submit COMPLETE documents to:

Ms. Maria Cecilia Sinaguinan – HR Compensation
 9th Floor, Allied Bank Center,
 6754 Ayala Avenue corner Legaspi Street,
 Makati City, Philippines