

**[BIR REVENUE REGULATIONS NO. 14-2010,
November 25, 2010]**

**AMENDING PERTINENT PROVISIONS OF REVENUE
REGULATIONS NOS. 11-2006 AND 4-2010 ON THE
ACCREDITATION OF TAX PRACTITIONERS/AGENTS AS A
PREREQUISITE TO THEIR PRACTICE AND REPRESENTATION
BEFORE THE BUREAU OF INTERNAL REVENUE**

Pursuant to the provisions of Section 244 and 275 of the National Internal Revenue Code of 1997 (NIRC), as amended, these Regulations are hereby promulgated to implement the provisions of Section 6(G) of the NIRC authorizing the Commissioner of Internal Revenue to accredit and register tax agents with respect to their tax practice and representations before the BIR and to further amend portions of Revenue Regulations Nos. 11-2006 and 4-2010.

SECTION 1. Objectives – These Regulations are hereby issued to amend policies on the composition of the Revenue National Accreditation Board (RNAB) and the Revenue Regional Accreditation Board (RRAB); on the approval process from the action or decision of the RRAB or RNAB; on the requirements of continuing professional education (CPE) in taxation; on accreditation procedures; and, on the procedures and documentary requirements for renewal of accreditation.

The BIR is the tax authority primarily tasked to fully inform the public on the latest and current issuances by conducting tax updates, briefings and seminars nationwide. The private sector likewise assists in providing the opportunity for the continuing education of tax practitioners and agents, subject to the appreciation of the Accreditation Board.

SECTION 2. Definition of Terms – Paragraph c and d of Section 2 of RR No. 11-2006, as amended by RR No. 4-2010 is hereby amended to read as follows:

“SECTION 2. Definition of Terms –

xxx xxx xxx

(c) Revenue National Accreditation Board (RNAB) – As first constituted under Revenue Regulations (RR) No. 15-99, RNAB refers to the body in the BIR National Office constituted to accredit tax practitioners/agents who are regularly engaged in making representation for or on behalf of a client/s before any BIR Office. It is composed of a Deputy Commissioner from either the Operations Group or Legal and Inspection Group chosen by the Commissioner of Internal Revenue (CIR) as Chairman, one (1) representative from the private sector to be chosen by the CIR from the nominees submitted by the Philippine Chamber of Commerce and

Industry (PCCI), or by the Philippine Institute of Certified Public Accountants (PICPA), or by the Tax Management Association of the Philippines (TMAP); and three (3) senior internal revenue officials in the National Office with a rank of at least Assistant Commissioner, coming from the aforementioned Group, to be designated by the Commissioner.

Xxx xxx xxx

(d) Revenue Regional Accreditation Board (RRAB) – Also constituted under RR No. 15-99, the RRAB is the body in the BIR Regional Office constituted to accredit tax practitioners/agents who are regularly engaged in the making representation for or on behalf of a client's before any BIR Office. It is composed of the BIR Assistant Regional Director as Chairman, one (1) representative from the private sector to be chosen by the CIR from the nominees of the local PICPA chapter, and three (3) senior internal revenue officials in the Regional Office with a rank of Division Chief to be designated by the Commissioner. In absence of the Assistant Regional Director, the Regional Director shall act as chairman.

xxx xxx xxx"

SECTION 3. The Accreditation Boards – Section 3 of RR No. 11-2006, as amended by RR No. 4-2010 is hereby amended to read as follows:

"Section 3. The Accreditation Boards

A. Powers and Functions – It shall be the duty of the Accreditation Boards to act upon all applications to practice before the Bureau of Internal Revenue, to institute and provide for the conduct of accreditation, suspension or dis-accreditation proceedings and to perform such other duties as are necessary or appropriate to carry out their functions as prescribed by the Secretary of Finance.

Provided, that any action or decision of the RRAB and RNAB shall be appealable to the Commissioner. Any adverse decision by the Commissioner may be appealed to the Secretary of Finance who shall rule on the appeal within sixty (60) days from receipt of such appeal. Failure of the Secretary of Finance to rule on the appeal within the prescribed period shall be deemed an affirmation of the decision of the Commissioner denying the accreditation.

B. Jurisdiction - xxx xxx xxx

C. Term of Office of the Chairmen and Members of the RNAB and RRAB –
xxx xxx"

SECTION 4. Minimum Qualification of Applicants – Section 4 of RR 11-2006, as amended by RR No. 4-2010 is hereby amended to read as follows:

"Section 4. Minimum Qualifications of Applicants – xxx xxx

A. For Individual Tax Agents (other than a member of the Philippine Bar)

1. He must be a Certified Public Accountant (CPA) of good standing with current professional license from the Professional Regulations Commission (PRC)

xxx xxx xxx
xxx xxx xxx

6. He must have completed at least six (6) hours per year or a total of eighteen (18) hours for the three years of continuing professional education (CPE) in taxation from trainings/seminars conducted by the BIR (e.g. Revenue Regions, Revenue District Offices, etc.) or from private institutions (e.g. tax/auditing firms, educational or training institutions, professional organizations, etc.) where the number of training hours earned are printed on the certificates and obtained not more than a year prior to the application/renewal of accreditation."

SECTION 5. Accreditation Procedures – Section 5 of RR No. 11-2006, as amended by RR No. 4-2010 is hereby amended to read as follows:

"Section 5. Accreditation Procedures –

A. Where to File - xxx xxx xxx

B. Documentary Requirements – Applicants shall submit, together with their duly accomplished application forms, the following documents;

1. For Individual Applicants:

a. Certificate of Registration with the Board of Accountancy (BOA) and current license with the Professional Regulation Commission, if a CPA, or Attorney's Roll Number and Mandatory Continuing Legal Education (MCLE) Compliance Number, if a Lawyer;

b. Certificate of Membership in Good Standing with his/her/its PICPA Chapter or ACCPA (for CPAs) or Integrated Bar of the Philippines (for lawyers);

c. Certificate of Good Moral Character issued by two (2) disinterested persons,
who are either member of the BAR or CPA in good standing;

d. If not a Certified Public Accountant: