

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 47-  
2008, June 19, 2008 ]**

**PROCEDURES IN HANDLING TAXPAYERS' REQUEST FOR  
TRANSFER OF REGISTRATION**

While it is the policy of the Bureau to effectively service the taxpaying public by providing efficient and convenient service to them, especially in cases where they are

Requesting for transfer from one Revenue District Office (RDO) to another RDO, there is also a need to install some measures by which the collection goal set for the revenue units of the Bureau is not disrupted on account of such transfers so that a more circumspect implementation of RA9335, otherwise known as the ATTRITION ACT of 2005 can be achieved.

In as much as the Bureau cannot prohibit taxpayers from transferring their business address and since the goal for each revenue unit has been set and embodied in another Revenue Memorandum Order, this Circular is being issued to set the guidelines in handling this matter.

The following procedures shall be followed to effectively handle the request for transfer business registration by taxpayers not otherwise classified as Large Taxpayer.

Transfers from one RDO to another shall be reflected in the BIR database at the end of the calendar year;

Collections from the said taxpayers shall be credited not in the new RDO, but still in the old RDO, even if the said taxpayer has physically transferred its business address;

The tax returns should be filed and payments made in any accredited agent bank located within the new revenue district office (RDO), but the taxpayer is mandated to use the old RDO code until the end of the calendar year. This shall be an exception to the provision of Section 248 par A (2) of the Tax Code, as amended, regarding wrong venue in the filing of tax returns and payment of taxes;

The Transfer Confirmation Notice shall be issued by the new RDO to the old RDO at the end of the year for taxpayers who have filed the request for transfer; and

All procedures enumerated under RMO 40-2004, as amended by RMO 11-2005 except as to those mentioned above shall be complied with.

All revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.