

**[ BI MEMORANDUM CIRCULAR RADJR-NO. 2013-004, June 13, 2013 ]**

**INCLUSION OF TAX IDENTIFICATION NUMBER IN THE LIST OF REQUIREMENTS FOR EMPLOYMENT VISA (COMMERCIAL), TREATY TRADER VISA, SWP, SPECIAL VISA UNDER RA 8756**

Whereas, the Bureau of Internal Revenue (BIR) informed the BI that upon verification with the BIR database, 25.39% of aliens who have been granted 9(g) Employment [commercial] Visas from January to March 2013 do not have a Taxpayer Identification Number;

Whereas, there is a need to ensure that applicants for 9(g) Employment [commercial] Visas earning income in the country pay the correct taxes needed for nation building;

**NOW, THEREFORE**, pursuant to the provisions of existing laws and in addition to existing documentary requirements, an Applicant for [1] 9(g) Employment [commercial] Visa, [2] 9(d) Treaty Trader Visa, [3] Special Work Permit or [4] Special Visa under RA No. 8756 shall be required to submit proof that he has secured a Taxpayer Identification Number.

This requirement shall take effect fifteen (15) days from receipt of the Secretary, Department of Justice and Office of the National Administrative Register (ONAR), U.P. Law Center, U.P. Diliman, Quezon City.

(SGD.) RICARDO A. DAVID, JR.  
*Commissioner*



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