



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

## ADVISORY

**To All Concerned Taxpayers, Revenue Officials, and Employees:**

Please be advised that **effective January 22, 2024**, the Bureau of Internal Revenue (BIR) will cease collecting the **Annual Registration Fee (ARF)** from business taxpayers. This change complies with Republic Act No. 11976, the "Ease of Paying Taxes Act." As a result, business taxpayers are exempt from filing BIR Form No. 0605 and paying the Five Hundred Pesos (PHP 500.00) ARF on or before January 31 every year.

Business taxpayers with existing BIR Certificate of Registration (COR) that includes the Registration Fee will retain its validity. These taxpayers may choose to update / replace their COR at their convenience. This can be done at the Revenue District Office, where they are registered on or before December 31, 2024, by surrendering their old COR.

Kindly take note of these changes for your compliance.

Issued on January 8, 2024, in Quezon City, Metro Manila.



  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue

