

**REVENUE MEMORANDUM ORDER NO. 37-2022** issued on September 15, 2022 amends Revenue Memorandum Order (RMO) No. 24-A-1974 and RMO No. 29-1994, as amended by RMO No. 43-2016 providing the policies and guidelines for the issuance of International Carriers Special Certificate (ICSC).

This Order covers International Carriers applying for ICSC (hereinafter referred to as ICSC applicants). New ICSC applicants shall register and secure Taxpayer Identification Number (TIN) online through the BIR's Online Registration and Update System (ORUS) at <https://orus.bir.gov.ph> or by visiting the BIR website at [www.bir.gov.ph](http://www.bir.gov.ph) under the "eServices icon". **For applicants with existing TIN**, International Carriers shall use their existing TIN when applying for the ICSC.

The ICSC applicants shall upload scanned copies of the original documents listed in Section III.A.1 of the Order. In case of system downtime or system unavailability of ORUS, the ICSC applicant shall register with RDO No. 39-South Quezon City through electronic submission of application using the New Business Registration (NewBizReg) Portal under the "eServices icon" or via email. The email address and subject shall be automatically displayed by the portal for ICSC applicant reference.

It shall be the responsibility of the Agent to register the ICSC applicant (principal) it represents and apply for the latter's TIN and ensure that the ICSC applicant does not have an existing TIN. It shall be the responsibility of the Agent or new Agent to update the registration information of the ICSC applicant and apply for the cancellation of the multiple TINs of the ICSC applicant.

During registration, the designation of email address is mandatory, and such email addresses should be of the principal or ICSC applicant's official and permanent email address. The designated permanent e-mail address shall be the official e-mail address of the registered individual or non-individual taxpayers and not the e-mail address of the authorized representative or Agent. Notices, letters, and other processes of the Bureau may be sent through the designated permanent email address.

In case of change of Agent, the new Agent shall update its principal's registration information as its new Agent. The Agent shall also ensure that its principal does not have a multiple TIN.

The following taxes shall be paid by the ICSC Applicant:

- a. **Income Tax** of two and one-half percent (2½%) of the Gross Philippine Billings imposed under Section 28(A)(3)(a) and (b) of the NIRC, as amended unless it is subject to a preferential rate or exemption on the basis of an applicable tax treaty or international agreement to which the Philippines is a signatory or the basis of reciprocity; and
- b. **Percentage Tax** equivalent to three percent (3%) of the gross receipts pursuant to Section 118 of the NIRC, as amended.

The Gross Philippine Billings/Gross Receipts shall be computed using the exchange rate at the time of payment.

The agent shall file the pertinent payment forms for the ICSC applicant using the TIN and name of such ICSC applicant. The agent should not use its own TIN in filing the payment

forms of the ICSC applicant and it shall be the duty of agent to ensure the timely filing and payments of the principal.

Prior to the application for ICSC, the Income Tax and Percentage Tax shall be paid separately using BIR Form No. 0605 for each tax type, indicating in the Alphanumeric Tax Code (ATC) field the following information:

For Income Tax	-	ATC code is <b>“IC080”</b>
For Percentage Tax	-	ATC code is <b>“PT041”</b>
For Certification Fee	-	ATC code is <b>“MC200”</b>
For ₱30 DST	-	ATC code is <b>“DS 010”</b>

The ICSC applicant shall indicate the transaction date as the return period date in the form. The BIR Form No. 0605 may also be prepared and filed through the offline eBIRForms package, which is downloadable from [www.bir.gov.ph](http://www.bir.gov.ph) or [www.knowyourtaxes.ph/ebirforms](http://www.knowyourtaxes.ph/ebirforms).

For every filing of payment form, the designated email address should be of the ICSC applicant official and permanent email address registered with the BIR’s registration system and not the email address of the authorized representative or Agent. In case of change of email address of the principal, the Agent shall update immediately the permanent email address of the principal with the Bureau.

Payment of the applicable taxes shall be paid using any of the following electronic payment channels.

- a. Development Bank of the Philippines’ (DBP) pay Tax online (for holders or VISA/Mastercard Credit Card and/or BancNet ATM/Debit Card);
- b. Land Bank of the Philippines’ (LBP) Link.BizPortal (for taxpayers who have ATM/Debit/prepaid card and for taxpayers utilizing PCHC PayGate or PESONet facility for depositors of RCBC, Robinsons Bank, Union Bank, BPI, PSBank, and Asia United Bank);
- c. Union Bank of the Philippines’ Online/The Portal Payment Facilities (for taxpayer who has an account with UBP) and UPAY via InstaPay (for individual Non-UnionBank Accountholders); and
- d. Tax Software Provider/Taxpayer Agent (GCash/PayMaya/MyEG)

The ICSC applicant, which shall avail of the electronic payment (ePay), may access the abovementioned ePayment channels of Authorized Agents Banks (AABs) by directly accessing the AABs’ payment portal or through the BIR’s website by clicking the “ePay” icon.

ICSC applicants/holders of BancNet ATM Card should register their account with BancNet in order to avail the bank’s online payment facility. Taxpayer who has an account with the BancNet participating banks (listed in the Order) can use their ATM Card in paying taxes online with LBP’s Link.BizPortal and DBP’s Pay Tax Online.

The ICSC applicant shall bear any convenience fee that may be charged by banks and/or mobile companies for using their online payment facilities. Upon successful payment, a confirmation of payment will be sent through the email of the ICSC applicant with corresponding transaction number from the payment channel, to be declared during the online application or in BIR Form No. 1948.

The ICSC shall only be issued upon payment of 3% common carrier's tax (Percentage Tax) and 2.5% Income Tax (Gross Philippine Billings) unless the preferential rate is used pursuant to Sections 118(B) and 28(A)(3)(b), respectively, of the 1997 Tax Code, as amended. The Regional Director of RR No. 7A-Quezon City shall, upon application (Annex C) and evaluation of documentary requirements (Annex D), issue the ICSC. The documentary requirements to be submitted before the issuance of ICSC are listed in Section III.C.3 of the Order.

The ₱100 certification fee and ₱30 loose Documentary Stamp Tax (DST) shall be filed electronically using BIR Form No. 0605 through eBIRForms Package and pay online through BIR ePayment Channels separately.

For the ePayment of loose DST, constructive affixing of DST on the Certificate shall be done by the concerned office by stamping "DST Paid Online" including the Payment Transaction Number and Date of Payment, at the lower portion of the Certificate.

Online application for International Carrier Service Certificate shall be made through the BIR website at <https://www.bir.gov.ph> under "eServices" icon and by clicking the "eICSC" icon. An application reference number shall be received upon successful submission.

The documentary requirements shall be electronically filed thru the BIR ICSC Centralized email address: [icsc\\_1948@bir.gov.ph](mailto:icsc_1948@bir.gov.ph) with "Application for ICSC [REF. NO. \_\_\_\_\_]" as email subject line format. All the required documentary requirements shall be prepared and scanned in PDF copy and compressed into one (1) .zip file which shall not exceed 10MB file size.

The issuance of ICSC is delegated to the Office of the Regional Director of Revenue Region No. 7A-Quezon City. The Regional Director shall sign the above certificates to be submitted by the International Carriers to the Bureau of Customs.

If circumstances require, like non-viewing of payments within the given processing time, immediate post-payment verification shall be done by the Office of the Regional Director and shall contact the Agent of the ICSC applicant in case of discrepancies or issues on payment or submitted proof of payments and/or documents.

The Office of the Regional Director shall submit a quarterly and annual reports for the period to the Office of the Deputy Commissioner Legal Group every 10<sup>th</sup> of the month following the quarter and January 10<sup>th</sup>, respectively, on the list of issued certificates to International Carriers and collections from the payment of taxes of International Carriers.