

BIR FORM
2303

REVISED: APRIL 2019

REPUBLICA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWAHIAN NG RENTAS INTERNAS
LARGE TAXPAYERS SERVICE
REVENUE DISTRICT OFFICE NO. 126 - LT REGULAR AUDIT DIVISION III

OCN: 126RC2020000000745

Date OCN Generated: October 28, 2020

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE	NAME OF TAXPAYER	TIN ISSUANCE DATE		
001-901-673-0000	SMART COMMUNICATIONS, INC	December 24, 1996		
REGISTERING OFFICE	x Head Office	Branch		
REGISTERED ADDRESS	26/F SMART TOWER 6799 AYALA AV. BEL-AIR NCR, FOURTH DISTRICT 1209 CITY OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES			
TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
CORPORATE INCOME TAX	1702	July 29, 1998	ANNUALLY	On or before the 15th day of the 4th month following the close of the taxpayer's taxable year.
CORPORATE INCOME TAX	1702Q	July 29, 1998	QUARTERLY	Within sixty (60) days following the close of each of the first three (3) quarters of the taxable year.
PERCENTAGE TAX - QUARTERLY	2551Q	January 1, 2018	QUARTERLY	Within twenty five (25) days after the end of each taxable quarter.
REGISTRATION FEE	0605	December 30, 1996	ANNUALLY	On or before the last day of January.
VALUE ADDED TAX	2550M	August 31, 1998	MONTHLY	Not later than the 20th day following the close of the month.
VALUE ADDED TAX	2550Q	August 31, 1998	QUARTERLY	Not later than the 25th day following the close of each taxable quarter.
WITHHOLDING TAX - FINAL (ON INTEREST/YIELD ON DEPOSITS/SUBSTITUTED E)	1602Q	January 1, 2018	QUARTERLY	Not later than the last day of the month following the close of the quarter during which withholding was made.
WITHHOLDING TAX - FINAL (ON INTEREST/YIELD ON DEPOSITS/SUBSTITUTED E)	0619F	January 1, 2018	MONTHLY	On or before the 10th day following the month in which withholding was made.
WITHHOLDING TAX - FINAL (ON INTEREST/YIELD ON DEPOSITS/SUBSTITUTED E)	1804CF	July 7, 2017	ANNUALLY	On or before January 31 of the year following the calendar year in which compensation payment and other income payments subject to final withholding taxes were paid or accrued.
WITHHOLDING TAX - FINAL (ON INTEREST/YIELD ON DEPOSITS/SUBSTITUTED E)	1602M	July 7, 2017		
WITHHOLDING TAX -	1804CF	January 1,	ANNUALLY	On or before January 31 of the

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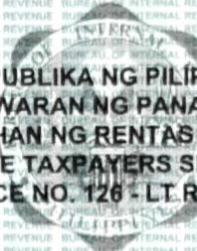
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COMPENSATION	2000	year following the calendar year in which compensation payment and other income payments subject to ginal withholding taxes were paid or accrued.
WITHHOLDING TAX COMPENSATION	1601C January 1, 2000	MONTHLY On or before the 10th day of the month following the month when the withholding was made except for taxes withheld for December which shall be filed and paid/remitted on or before January 15 of the succeeding year.
WITHHOLDING TAX EXPANDED/OTHERS	0619E January 1, 2018	MONTHLY On or before the 10th day of the month following the month in which withholding was made.
WITHHOLDING TAX EXPANDED/OTHERS	1601EQ January 1, 2018	QUARTERLY Not later than the last day of the month following the close of the quarter during which withholding was made.
WITHHOLDING TAX EXPANDED/OTHERS	1604E January 1, 2000	ANNUALLY On or before March 1 of the year following the calendar year in which the income payments subject to expanded withholding taxes or exempt from withholding tax were paid or accrued.
WITHHOLDING TAX FRINGE BENEFITS	1603Q January 1, 2018	QUARTERLY Not later than the last day of the month following the close of the quarter during which withholding was made.
WITHHOLDING TAX FINAL	0619F January 1, 2018	MONTHLY On or before the 10th day following the month in which withholding was made.
WITHHOLDING TAX FINAL	1601FQ January 1, 2018	QUARTERLY Not later than the last day of the month following the close of the quarter during which withholding was made.
WITHHOLDING TAX VAT AND OTHER PERCENTAGE	1600 August 31, 1998	MONTHLY On or before the 10th day of the month following the month in which withholding was made.
TAXPAYER TYPE/S	DOMESTIC CORPORATION	



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REGISTERED ADDRESS 26/F SMART TOWER 6799 AYALA AV. BEL-AIR NCR, FOURTH DISTRICT 1209 CITY OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES		

BUSINESS INFORMATION DETAILS		CATEGORY	REGISTRATION DATE
TRADE NAME 1 (PSIC)	SMART COMMUNICATIONS, INC.		June 3, 1994
Line of Business (PSIC)	61202-MOBILE TELECOMMUNICATIONS SERVICES	Secondary	
Line of Business (PSIC)	WIRELESS TELECOMMUNICATIONS ACTIVITIES		
Line of Business (PSIC)	47891-RETAIL SALE OF PREPAID CARDS	Secondary	
Line of Business (PSIC)	47893-RETAIL SALE OF ELECTRONIC LOAD	Secondary	
Line of Business (PSIC)	47892-RETAIL SALE OF INTERNET CARD	Secondary	
Line of Business (PSIC)	61203-WIRELESS INTERNET ACCESS SERVICES (E.G. INTERNET, SERVICE PROVIDER, BROADBAND)	Secondary	
Line of Business (PSIC)	WIRELESS TELECOMMUNICATIONS ACTIVITIES		
Line of Business (PSIC)	61000-TELECOMMUNICATIONS TELECOMMUNICATIONS	Primary	
Line of Business (PSIC)	47414-RETAIL SALE OF CELLULAR PHONES, PARTS AND ACCESSORIES	Secondary	
Line of Business (PSIC)	82910-ACTIVITIES OF COLLECTION AGENCIES AND CREDIT BUREAUS	Secondary	
Line of Business (PSIC)	BILLS PAYMENT		
Line of Business (PSIC)	82990-OTHER BUSINESS SUPPORT SERVICE ACTIVITIES, N.E.C	Secondary	
Line of Business (PSIC)	REMITTANCE AGENT		
Line of Business (PSIC)	47913-RETAIL SALE VIA INTERNET	Secondary	

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Line of Business RETAIL SALE VIA INTERNET

- REMINDERS:**
1. An annual registration fee shall be paid upon registration and every year thereafter on or before the last day of January, using BIR Form No. 0605.
 2. Filing of required tax returns to conform with the above tax types, whether with or without business operation, to avoid penalties.
 3. For new business registrants, application for registration of manual Books of Accounts (B/As) shall be before the deadline for filing of the initial quarterly income tax return or annual income tax return whichever comes earlier, from the date of registration. Registration of new set of manual B/As shall be before its use.
 4. Immediately inform the district office in case of transfer/cessation of business and other changes in registration information by filing BIR Form No. 1905.
 5. For Self-Employed Individuals (SEI) whose gross sales and/or receipts and other non-operating income does not exceed P3,000,000 and who opted to avail of the 8% Income tax rate, the tax type Percentage Tax (PT) shall not be reflected in the Certificate of Registration (COR). However, at the start of each taxable year, such SEI shall be automatically subjected to graduated income tax rates and required to file quarterly percentage tax return (BIR Form No. 2551Q) and option to replace the COR to reflect "PT", unless qualified and opted to avail of the 8% Income tax rate annually.



I hereby certify that the above named person is registered as indicated above, under the provision of the National Internal Revenue Code, as amended.

SALINA B. MARINDUQUE

OIC - HEAD REVENUE EXECUTIVE ASSISTANT
(Signature over Printed Name)

MUST BE EXHIBITED CONSPICUOUSLY IN THE PLACE OF BUSINESS.