REVENUE MEMORANDUM CIRCULAR NO. 78-2018 issued on September 7, 2018 provides guidelines on the registration of Philippine Offshore Gaming Operators (POGO) and its accredited service providers.

All Foreign-based and Philippine-based Operators, including those who have already been issued an Offshore Gaming License by the Philippine Amusement and Gaming Corporation (PAGCOR) are required to register with the Bureau of Internal Revenue (BIR) on or before the commencement of business; or before payment of any tax due; or before or upon filing of any applicable tax return, statement or declaration as required by the Tax Code, as amended, whichever comes earlier.

“Commencement of business” shall be reckoned from the day when the first sale transaction occurred or within thirty (30) calendar days from the issuance of Mayor’s Permit/Professional Tax Receipt by the Local Government Unit, or Certificate of Registration issued by the Securities and Exchange Commission, whichever comes earlier.

The place of registration and documentary requirements of Philippine-Based Operator, Foreign-Based Operator, Service Provider and Local Gaming Agent are specified in the Circular.

In case a POGO Licensee transfers his registered address to a new location, it shall be the duty of the POGO Licensee or its Local Gaming Agent to inform the Revenue District Office (RDO) where the POGO Licensee is registered of such fact by filing the prescribed BIR Form specifying therein the complete address where the POGO Licensee intends to transfer.

All existing POGO Licensees prior to the issuance of the Circular shall be registered with the RDO having jurisdiction over the place where the Head Office and/or branch or POGO Hub is located with the following documentary requirements:

a. BIR Form No. 1903;
b. Copy Articles of Incorporation/Partnerships or Certificate of Incorporation issued by the proper authority in any foreign country;
c. Proof of Payment of Registration Fee;
d. BIR Form No. 1906;
e. Final and clear sample of Principal Receipts/Invoices; and
f. If applicable, Special Power of Attorney and ID of authorized person, in case of authorized representative who will transact with the BIR.

The registration of Books of Accounts should be done within thirty (30) days from the date of registration.