REVENUE REGULATIONS NO. 11-99 issued August 30, 1999 prescribes the issuance of Taxpayer Identification Number (TIN) to all taxpayers and qualified applicants, as well as the mandatory incorporation of TIN in government forms, papers or documents.

Government agencies and instrumentalities, government-owned and-controlled corporations and local government units shall provide a space for the TIN in all registration and transaction forms or documents, and shall require all applicants for government permit, license and official papers to indicate their duly issued TIN thereon. As proof of possession of a valid TIN, the government agency may require the presentation of the TIN Card. Provided, however, that it will be sufficient for those who do not yet have TIN Cards to present his/its application for TIN duly stamped by the BIR (Form 1901, 1902, 1903 and 1904). After the lapse of six (6) months from the date of the effectivity of this Regulations, no permit, license, clearance, or official documents will be released to an applicant without a duly-issued TIN or without proof of application therefore.

Unauthorized production of TIN Cards or the use of spurious TIN by any person will be subject to criminal prosecution under Articles 171 and 172 of the Revised Penal Code. Only one TIN will be assigned to a taxpayer. Any person who secures and/or uses more than one TIN will be criminally liable or will be punishable by a fine of not more than One Thousand Pesos (P 1,000.00) or suffer imprisonment of not more than six (6) months, or both pursuant to Section 275 of the Tax Code of 1997.