REVENUE REGULATIONS NO. 15-99 issued November 17, 1999 creates the Revenue Regional Accreditation Board in each Revenue Region and the Revenue National Accreditation Board in the National Office. The Accreditation Boards will act upon all applications for accreditation by tax practitioners to practice before the Bureau of Internal Revenue, as well as institute and provide for the conduct of accreditation, suspension or dis-accreditation proceedings. Any action or decision of the Revenue Regional Accreditation Board (RRAB) will only become final upon affirmation by the Revenue National Accreditation Board (RNAB) and/ or by the Commissioner.

The accreditation requirements will apply to: a) individual tax practitioners engaged in private practice who are Certified Public Accountants (CPA); b) CPA-Lawyers who issue/sign auditor's certificate or otherwise perform functions exclusively pertaining to a CPA; c) individuals other than CPAs who meet the qualifications prescribed in the Regulations; d) partners of a general professional partnership engaged in the practice of taxation, accountancy and/or auditing, including their duly authorized officers or representatives who regularly appear or otherwise engage in tax practice before the BIR and e) officers or duly authorized representatives of incorporated business entities engaged in accounting, auditing or tax consultancy services. Those allowed to appear before the BIR without undergoing accreditation proceedings are: a) individual-taxpayers acting on their own behalf, provided they present satisfactory identification; b) members of the Philippine Bar not suffering from suspension/disbarment and c) other individuals presenting satisfactory proof of identification or authority in any one of the circumstances of limited practice or special appearances specified in the Regulations.