

BIR FORM NO.

2303

REVISED: AUGUST 2024

REPUBLIKA NG PILIPINAS  
KAGAWARAN NG PANGANALAPI  
KAWANIPANG RENTAS INTERNAS  
REVENUE REGION NO. 024 - MAKATI CITY  
REVENUE DISTRICT OFFICE NO. 017 - EAST MAKATI  
CITY

Bringing In Revenues  
for Nation-building



OCN: 047RC2026000000615  
Date OCN Generated: March 3, 2026

CERTIFICATE OF REGISTRATION

<b>TIN &amp; BRANCH CODE</b> 697-624-916-00000	<b>NAME OF TAXPAYER</b> SMOKEFREE SOLUTIONS INC.	<b>TIN ISSUANCE DATE</b> March 3, 2026
<b>TAXPAYER TYPE/S</b>	DOMESTIC CORPORATION	
<b>REGISTERING OFFICE</b>	X Head Office	Branch
<b>REGISTERED ADDRESS</b> UNIT 1C, CYPRESS GARDENS CONDOMINIUM, 112 V.A. RUFINO ST., LEGAZPI VILLAGE, SAN LORENZO 1229 CITY OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES		

TAX TYPES	FORM TYPES	FILING START DATE	FILING FREQUENCY	FILING DUE DATE
CORPORATE INCOME TAX	1702	January 1, 2027	ANNUALLY	On or before the 15th day of the 4th month following the close of the taxpayer's taxable year.
CORPORATE INCOME TAX	1702Q	April 1, 2026	QUARTERLY	Within sixty (60) days following the close of each of the first three (3) quarters of the taxable year.
VALUE ADDED TAX	2550Q	April 1, 2026	QUARTERLY	Not later than the 25th day following the close of each taxable quarter.
WITHHOLDING TAX - COMPENSATION	1601C	April 1, 2026	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 - COMPENSATION	1604C	January 1, 2027	ANNUALLY	On or before January 31 of the year following the calendar year in which the compensation payment and other income payments were paid or accrued.
WITHHOLDING TAX - EXPANDED/OTHERS	0619E	April 1, 2026	MONTHLY	On or before the 10th day of the month following the month in which withholding was made.
WITHHOLDING TAX - EXPANDED/OTHERS	1601EQ	April 1, 2026	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, 2027	ANNUALLY	On or before March 1 of the year following the calendar year in which the income payments

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REVENUE REGION NO. 047 - MAKATI CITY  
REVENUE DISTRICT OFFICE NO. 047 - EAST MAKATI

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<b>TAXPAYER TYPE/S</b>	DOMESTIC CORPORATION	
<b>REGISTERING OFFICE</b>	X   Head Office	Branch
<b>REGISTERED ADDRESS</b> UNIT 1C, CYPRESS GARDENS CONDOMINIUM, 112 V.A. RUFINO ST., LEGAZPI VILLAGE, SAN LORENZO 1229 CITY OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES		

BUSINESS INFORMATION DETAILS		subject to expanded withholding taxes or exempt from withholding tax were paid or accrued.	
TRADE NAME 1	SMOKEFREE HUB	CATEGORY	REGISTRATION DATE
(PSIC)	47739-OTHER RETAIL SALE OF NEW GOODS IN SPECIALIZED STORES, N.E.C.	Primary	March 3, 2026
<b>Line of Business</b>	BUYING, SELLING, DISTRIBUTING, AND MARKETING ALL KINDS OF GOODS, WARES, MERCHANDISE, AND PRODUCTS OF EVERY KIND AND DESCRIPTION THROUGH PHYSICAL STORES		
(PSIC)	46499-WHOLESALE OF OTHER HOUSEHOLD GOODS, N.E.C.	Secondary	
<b>Line of Business</b>	BUYING, SELLING, DISTRIBUTING, AND MARKETING ON A WHOLESALE, ALL KINDS OF GOODS, WARES, MERCHANDISE, AND PRODUCTS OF EVERY KIND AND DESCRIPTION THROUGH PHYSICAL STORES		
(PSIC)	47913-RETAIL SALE VIA INTERNET	Secondary	
<b>Line of Business</b>	RETAILER OF ALL KINDS OF GOODS, WARES, MERCHANDISE & PRODUCTS OF EVERY KIND & DESCRIPTION THROUGH MAIL ORDER, TELEPHONE ORDER, INTERNET-BASED PLATFORMS, E-COMMERCE WEBSITES, OTHER DIGITAL MARKETPLACES		

**REMICERS:**  
1. Filing of required tax return/s to conform with the above tax types, whether with or without business operation, to avoid penalties.

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REPUBLIC OF THE PHILIPPINES  
KAGAWARAN NG PANAYANLAPI  
KAWANAN NG RENTAS INTERNAS  
REVENUE REGION NO. 004 - MAKATI CITY  
REVENUE DISTRICT OFFICE NO. 007 - EAST MAKATI  
CITY

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CERTIFICATE OF REGISTRATION

<b>TIN &amp; BRANCH CODE</b> 697-624-916-00000	<b>NAME OF TAXPAYER</b> SMOKEFREE SOLUTIONS INC.	<b>TIN ISSUANCE DATE</b> March 3, 2026
<b>TAXPAYER TYPE/S</b>	DOMESTIC CORPORATION	
<b>REGISTERING OFFICE</b>	X   Head Office	Branch
<b>REGISTERED ADDRESS</b> UNIT 1C, CYPRESS GARDENS CONDOMINIUM, 112 V.A. RUFINO ST., LEGAZPI VILLAGE, SAN LORENZO 1229 CITY OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES		

- 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.
- Immediately inform the district office in case of transfer/cessation of business and other changes in registration information by filing BIR Form No. 1905.
- For Self-Employed Individuals (SEI) whose gross sales and other non-operating income do not exceed the VAT exempt threshold 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.

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



*[Signature]*  
ROUMMEL A. BERNOS  
Assistant Revenue District Officer

CLEA MARIE P. PIMENTEL

REVENUE DISTRICT OFFICER  
(Signature over Printed Name)

THIS CERTIFICATE MUST BE EXHIBITED CONSPICUOUSLY IN THE PLACE OF BUSINESS.

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REVENUE REGION NO. 047 - MAKATI CITY  
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TAXPAYER TYPE/S	DOMESTIC CORPORATION	
REGISTERING OFFICE	<input checked="" type="checkbox"/> Head Office	Branch
REGISTERED ADDRESS UNIT 1C, CYPRESS GARDENS CONDOMINIUM, 112 V.A. RUFINO ST., LEGAZPI VILLAGE, SAN LORENZO 1229 CITY OF MAKATI NCR, FOURTH DISTRICT PHILIPPINES		

**BIR REGISTRATION SEAL BADGE**



**BUREAU OF INTERNAL  
REVENUE**

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[www.bir.gov.ph](http://www.bir.gov.ph)



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**Important Reminder:**

For taxpayers engaged in online business or with online presence, the BIR Registration Seal Badge should be prominently displayed on their website or profile page. This badge should be easily visible to the public and readily scannable that will serve as verification of their registration with the Bureau of Internal Revenue.