

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

11 June 2013

**REVENUE MEMORANDUM CIRCULAR NO. 44-2013**

**SUBJECT : Extending the Validity of Unused/Unissued Principal and Supplementary Receipts/Invoices Printed Prior to January 18, 2013 and other Matters.**

**TO : ALL INTERNAL REVENUE OFFICERS AND OTHERS CONCERNED.**

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This Circular is being issued to extend the validity of all unused/unissued principal and supplementary receipts/invoices printed prior to January 18, 2013, the effectivity date of Revenue Regulation No. 18-2012, from June 30, 2013 to August 30, 2013. However, the deadline for filing an application for the printing of new receipts to replace all unused/unissued principal supplementary receipts/invoices printed prior to January 18, 2013 shall be maintained as of April 30, 2013, and therefore all applications received after said date shall be considered late application and the penalties for late filing shall be imposed.

All unused/unissued principal and supplementary receipts/invoices printed prior to January 18, 2013, the effectivity date of Revenue Regulation No. 18-2012 shall be surrendered to the RDO where the taxpayer is registered on or before 10<sup>th</sup> day after the date of printing stated in the new principal and supplementary receipts/invoices. For purpose of this Circular, and other issuance related hereto, the date of the new principal and supplementary receipts/invoices is the date of expiration of the validity period of the unused/unissued receipts/invoices referred to herein.

After August 30, 2013, all principal and supplementary receipts/invoices printed prior to January 18, 2013 shall no longer be valid. Issuance of said receipts/invoices shall be deemed to be an issuance of an invalid receipt or deemed as if no receipts were issued, and a violation of Section 264 of the National Internal Revenue Code. And transactions with said receipts are deemed not properly substantiated and may not be allowed as a deduction.

All internal revenue officers and employees are hereby enjoined to give this Revenue Memorandum Circular as wide a publicity as possible.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue