



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

4:03 P.M.  
SEP 23 2016

*entrega*  
**RECEIVED**

August 16, 2016

REVENUE REGULATIONS NO. 6-2016

SUBJECT : Amending Further Sections 4 and 8 of Revenue Regulations (RR) No. 10-2015, as amended by RR Nos. 12-2015 and 14-2015, Extending the Deadline Prescribed for the Use of Non-Thermal Paper and for the Procurement and Reconfiguration of Information on All Cash Register Machines (CRMs)/Point-Of-Sales (POS) Machines and Other Invoice/Receipt Generating Machine/Software

TO : All Business Establishments, Internal Revenue Officials and Employees and Others Concerned

---

**SECTION 1. SCOPE.** – Pursuant to the provisions of Section 244, in relation to Sections 203, 222 and 235 of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations is hereby promulgated to further amend Sections 4 and 8 of RR No. 10-2015, as amended by RR Nos. 12-2015 and 14-2015, extending the prescribed deadline for the use of **Non-thermal paper** and for the procurement and reconfiguration of information on all CRM/POS and other invoice/receipt- generating machine/software.

**SECTION 2. AMENDMENTS.** – Sections 4 and 8 of RR No. 10-2015, are hereby amended to read as follows:

**"SECTION 4. EXISTING REGISTERED TAXPAYERS WITH CRM/POS/OTHER SIMILAR MACHINE/SOFTWARE USING THERMAL PAPER.** - XXX XXX XXX. Accordingly, all existing taxpayers with CRM/POS/other similar machines/software using thermal paper for their daily transactions are subject to the herein prescribed staggered implementation dates, to wit:

For those subject machines registered starting:	Staggered Implementation Dates:
July 1, 2014 onwards	On or before July 1, 2018
July 1, 2013 – June 30, 2014	On or before July 1, 2017
Prior July 1, 2012 – June 30, 2013	<b>On or before December 31, 2016</b>

XXX XXX XXX."

**"SECTION 8. TRANSITORY PROVISIONS.** – In order to provide ample time in procuring, reconfiguring machines and systems, to comply with Section 5, adjustments shall be undertaken on or before **December 31, 2016**. Any extension

due to enhancements of systems required to be undertaken abroad shall seek the approval from the concerned Regional Director or ACIR, Large Taxpayer Service which shall not be longer than six (6) months from the effectivity of these Regulations."

**SECTION 3. EFFECTIVITY.** – These Regulations shall take effect fifteen (15) days after its publication in a newspaper of general circulation.



CARLOS G. DOMINGUEZ  
Secretary of Finance



Recommending Approval:



CAESAR R. DULAY  
Commissioner of Internal Revenue

001065

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

4:03 P. M.

SEP 23 2016

*Integra*  
**RECEIVED**

D-