

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 25, 2003

REVENUE MEMORANDUM ORDER NO. 13-2003

SUBJECT: Prescribing the use of BIR Printed Receipts/Invoices.

T O : All Internal Revenue Officers and Others Concerned.

SECTION 1. Objectives – This Order is issued to:

- (1) Allow establishments found during the Tax Compliance Verification Drive (TCVD) without duly authorized receipts/invoices or cash register machine/point of sale machines or similar devices to operate provisionally thru the use of BIR Printed Receipts/Invoices (BPR) pending issuance of the regular authority to print receipts/invoices or permit to use Cash Register/Point-Of-Sale Machines (CRM/POS)
- (2) Prescribe guidelines on the use of BIR Printed Receipts (BPR)
- (3) Allow various taxpayers to use an alternative receipts/invoices without violating Sec. 237 of the Tax Code.

SECTION 2. Statement of Policy

The Bureau has embarked upon a nationwide Tax Compliance Verification Drive to apprehend business establishments violating internal revenue laws, rules and regulations particularly non-issuance of duly authorized receipts/invoices or use of unregistered CRM/POS machines or similar devices. Should taxpayers found to have violated these rules for the first time be willing to immediately rectify the violations detected, use of the BPR will be allowed for a limited period pending compliance with necessary permits.

On the other hand, the recent inclusion of professionals, actors, talents and others under the VAT laws requires them to issue VAT/Non-VAT receipts. The use of BPRs will be made available to them should their requirements not justify printing large quantities of invoices.

SECTION 3. Coverage. All registered taxpayers who are required by law under Section 237 of the Tax Code to issue duly registered receipts or sales and/or commercial invoices may, at their option, use the BPR provided these taxpayers have business transactions that will require the use of not more than one booklet of fifty pages in one taxable period (of not less than 12 months).

However, the use of BPR is mandatory for taxpayers who were found during the TCVD to have committed for the first time any of the following violations:

1. Failure to register with BIR under Sec. 236 of the Tax Code but has commenced business and failure to issue duly registered receipts or invoices;
2. Registered with BIR but without required receipts or invoices;
3. Possession of any of the following:
 - a. Unregistered and/or fake receipts/invoices;
 - b. Multiple or double sets of receipts/invoices;
 - c. Unregistered cash register machines, POS or similar devices.

SECTION 4. Procedures and Guidelines. The following procedures and guidelines shall be observed in the issuances of BPR:

1. Taxpayers found to have committed for the first time any of the violations under second paragraph of Sec. 3 of this RMO shall proceed to the Revenue District Office having jurisdiction over them, apply for necessary registration, and pay the corresponding penalties under RMO 1-90 as amended by 56-2000 be paid within 24 hours.
 - a. They shall be issued BPRs to be used for a period of at least ten (10) days but in no case to exceed thirty (30) days.
 - b. Authority to Print (ATP) shall be immediately issued to all taxpayers who applied for and are issued BPRs. The issued ATP control number should be reflected in the lower portion of the BPR applied and issued.
 - c. In the case of unregistered CRM/POS, temporary use of these machines shall be allowed under the following conditions:
 - i. That revenue officer/s will be assigned to undertake surveillance on the use of the machine/s for at least ten (10) days but in no case to exceed thirty (30) days;
 - ii. An application for permit to use CRM/POS shall be filed with the proper RDO.
2. Taxpayers who opted to use BPRs in lieu of receipts/invoices printed by independent printers shall request for an issuance of BPR with the Revenue District Office where it is registered. However, only taxpayers with a maximum of Fifty (50) transactions for a taxable year can avail of this option.

3. Revenue District Offices are hereby authorized to print BPR'S for use by taxpayers in their districts as provided in this RMO. For control purposes the BPR must conform to the format in ANNEX A and should be strictly monitored by the RDO concerned.
4. The cost of BPR shall not be more than the amount of printing cost (currently at P50/booklet of 50 pages) to be paid by the taxpayer upon application, for those who opted to be covered, and upon issuance for those under mandatory coverage.
5. The BPR must have the following information:
 - a. Number, name and address of RDO
 - b. Official Receipt/Invoice Serial Number
 - c. Trade Name of Establishment
 - d. Name, address, and TIN of Taxpayer/Seller
 - e. Name of Document which is BIR Printed Receipts/Invoices
 - f. Date of Issuance
 - g. Name, address, and TIN of Buyer
 - h. Quantity, description, unit price and amount
 - i. Authority to Print Number

SECTION 5. Monitoring and Data warehousing. Taxpayers mandatory required to use the BPR in Section 3 above are required to present the duplicate copies of the BPR issued during the period covered together with a covering certification stating the ff:

- a. Period of use of BPR
- b. Serial Number of BPR
- c. Booklet utilized
- d. Amount of sales per booklet

The Revenue District Offices shall strictly monitor the faithful compliance by the taxpayer of the terms of the issuance of BPR and shall require the taxpayer to present the duplicate copy of BPR for validation of entries in the summary list required to be submitted. A monthly report shall likewise be submitted to the Office of the Commissioner containing relevant information including name of taxpayers and the serial numbers of BPR issued.

SECTION 6. Penalty Clause. The issuance of BPR shall not relieve the taxpayer/s from liabilities/penalties for the offenses committed and shall be without prejudice to the right of the BIR to institute and initiate appropriate civil/criminal actions, including closure proceedings as may be necessary to protect the interest of the government.

SECTION 7. Effectivity. This Order shall take effect immediately.

(Original Signed)

GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue