

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

September 6, 2006

REVENUE REGULATIONS NO. 17-2006

SUBJECT : Prescribing the Rules on the Accreditation, Registration, and Use of Taximeter Issuing Receipts (TIR) Systems and/or Models and Other Similar Types of Machines Generating Official Receipts.

TO : All Internal Revenue Officials and Others Concerned

BACKGROUND

All persons subject to internal revenue taxes are required under Sec. 237 of the Tax Code of 1997, as amended (Tax Code), to issue duly registered receipts or sales or commercial invoices for each sale or transfer of merchandise or for services rendered valued at twenty five pesos (P25.00) or more, the total of which shall be the basis for the computation of their tax liabilities. In relation thereto, common carriers, specifically taxis, were mandated by the Land Transportation Franchising and Regulatory Board (LTFRB), thru its Memorandum Circular No. 2003-010, dated April 25, 2003, Memorandum Circular No. 2003-020 dated Aug. 7, 2003 and Memorandum Circular No. 2005-039 dated Nov. 16, 2005 to use taximeters with receipt issuing facility, for issuance of sales or official receipts to customers/passengers.

Section 1. SCOPE. - Pursuant to the provisions of Sec. 244 in relation to Sec. 237 of the Tax Code and LTFRB Memorandum Circular Nos. 2003-010, 2003-020 and 2005-039, these regulations are hereby promulgated to prescribe the rules on the accreditation, registration, and use of TIR in each taxi unit allowed by the LTFRB to operate within Metro Manila under the aforesaid circulars.

Section 2. COVERAGE. – All grantees of “Certificates of Public Convenience to Operate Taxi Air-Conditioned Service” by the LTFRB which are based in or operating within Metro Manila shall be equipped with a TIR which shall be used to generate receipts for issuance to customers/passengers, in lieu of manually issued or other forms of official receipts.

Section 3. ACCREDITATION, REGISTRATION, AND USE OF TAXIMETER ISSUING RECEIPT (TIR) SYSTEMS AND/OR MODELS. – The Accreditation, Registration, and Use of TIR Systems and/or Models and Other Similar Types of Machines Generating Official Receipts shall be in accordance with the provisions of Revenue Regulations No. 11-2004 [*Rules and Regulations on the Accreditation, Registration and Use of Cash Register Machines (CRM), Point-of-Sale (POS) Machines and/or Business Machines Generating Receipts/Invoices*] and Revenue Memorandum Order No. 10-2005 [*Polices and Procedures in the Accreditation of Cash Register Machines (CRM), Point of Sale (POS), Other Sales Machines Including Sales Receipting System Software and Registration for the Use Thereof Pursuant to Revenue Regulations No. 11-2004 and Revenue Regulations No. 5-2005*].

Section 4. STANDARD RECEIPT FORMAT OF TIR GENERATED RECEIPTS FOR TAXIS. – The official receipts to be generated by the TIR must show, among others, the data enumerated in items a to q. However, items a to d must be printed consecutively in the following order in the Official Receipt Header:

- a. Business Name/Name of Taxi;
- b. Registered Taxpayer's Name with BIR;
- c. Taxpayer's Identification Number (12 digits including Branch Code);
- d. Address of Operator;
- e. Telephone Number;
- f. Receipt/Invoice Number (minimum of 6 digits);
- g. Accreditation Number;
- h. Permit Number;
- i. Plate Number;
- j. Color Coded Body Number;
- k. Date of Transaction;
- l. Start;
- m. End;
- n. Distance;
- o. Waiting Time;
- p. Amount of Fare (In Philippine Peso);
- q. "THIS SERVES AS AN OFFICIAL RECEIPT".

Section 5. PENALTIES FOR VIOLATION. – Taxi operators/transportation contractors as well as suppliers/vendors of TIR system and/or model found violating the herein provisions and other related issuances shall be subject to the penalties imposed under the Tax Code and applicable laws.

Section 6. TRANSITORY PROVISIONS. – All taxi operators/transportation contractors (existing and new ones) are enjoined to acquire TIR system and/or model from BIR accredited suppliers/vendors and to install the same in their taxi units in accordance with the requirements of LTFRB Memorandum Circular Nos. 2003-010, 2003-020 and 2005-039.

Section 7. EFFECTIVITY. – These Regulations shall take effect after fifteen (15) days following publication in the Official Gazette or in a newspaper of general circulation.

(Original Signed)
MARGARITO B. TEVES
Secretary of Finance

Recommending Approval:

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue