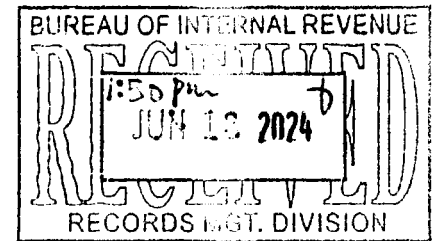




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



May 27, 2024

REVENUE REGULATIONS NO. 11-2024

SUBJECT : Amending the Transitory Provisions of Revenue Regulations No. 7-2024 Relative to the Deadlines for Compliance with the Invoicing Requirements

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. Scope. – Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code of 1997, as amended (Tax Code), in relation to Section 47 of Republic Act (RA) No. 11976, otherwise known as the "Ease of Paying Taxes (EOPT) Act", these Regulations are hereby promulgated to amend the transitory provisions of Revenue Regulations (RR) No. 7-2024 and extend the deadlines for compliance with the new Invoicing Requirements under the EOPT Act.

SECTION 2. Amendments and Extension of Deadlines for Compliance. –

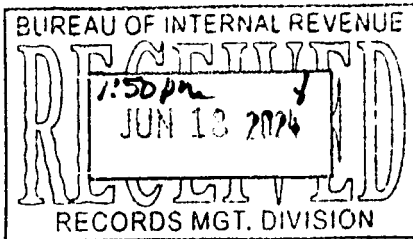
Section 8 – Transitory Provisions of RR No. 7-2024 is hereby amended to read as follows:

“SECTION 8. Transitory Provisions. –

1. **Certificate of Registration (COR) reflecting the Registration Fee**
– Business taxpayers are not required to replace its existing BIR Certificate of Registration that displays the Registration Fee. The COR shall retain its validity although the Registration Fee is shown therein, and taxpayers are no longer required to pay the Annual Registration Fee. Updating the COR is only necessary if there are changes to the registration information, excluding Registration Fee, reflected on the COR.
2. **Unused Official Receipts –**
 - 2.1. **Taxpayers may continue the use of remaining Official Receipts as supplementary document.** – All unused or unissued Official Receipts may still be used as supplementary document upon the effectivity date of these Regulations until fully consumed, provided that the phrase “THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX.” is stamped on the face of the document. The Official Receipt, along with other equivalent documents such as Collection Receipt, Acknowledgement Receipt and Payment Receipt are all the

same, serve as proof of payment that cash has been received or that payment has been collected/made for goods and/or services.

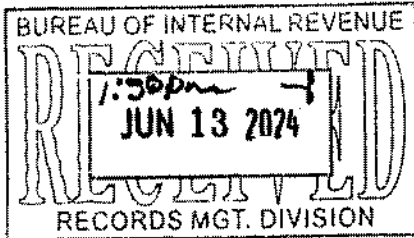
- 2.2. Taxpayer may convert and use the remaining Official Receipts as Invoice and convert the Billing Statement/Statement of Account/Statement of Charges into Billing Invoice. – For ease of doing business, taxpayers shall be allowed to strikethrough the word “Official Receipt” [e.g. ~~Official—Receipt~~] or “Billing Statement/Statement of Account/Statement of Charges into Billing Invoice” [e.g. ~~Billing Statement~~] on the face of the manual and loose leaf printed receipt and stamp “Invoice”, “Cash Invoice”, “Charge Invoice”, “Credit Invoice”, “Billing Invoice”, “Service Invoice”, or any name describing the transaction, and to be issued as primary invoice to its buyer/purchaser until fully consumed. Provided, that the converted “Official Receipt” or “Billing Statement/Statement of Account/Statement of Charges” shall contain the required information provided under Section 6(B) of RR No. 7-2024, including the quantity, unit cost and description or nature of service pursuant to Sec. 237 of the Tax Code. Such information and other required information may also be stamped if not originally indicated in the old Official Receipt/Billing Statement/Statement of Account/Statement of Charges to comply with these requirements.



The above documents shall be considered valid for claiming of input tax by the buyer/purchaser and can serve as proof of both sales transaction and payment at the same time for the period issued from April 27, 2024 until they are fully consumed, provided that the converted Invoice/Billing Invoice to be issued bears the stamped “Invoice/Billing Invoice” and there is no missing information as enumerated under Section 3(D)(3) of RR No. 7-2024.

Effective April 27, 2024, any manual/loose leaf “Official Receipts” issued without a stamped “Invoice” will be considered supplementary documents as provided in Section 8(2.1) of these Regulations, and ineligible for input tax claims.

The stamping of Official Receipt as Invoice or Billing Statement/Statement of Account/Statement of Charges as Billing Invoice by taxpayers does not require approval from any Revenue District Offices/LT Offices/LT Divisions but must comply with Section 8(2.3) hereof. Taxpayers should obtain newly printed invoices with an Authority to Print (ATP) before fully using or consuming the converted Official Receipts/Billing Statement/Statement of Account/Statement of Charges.



2.3. **Reportorial requirement for unused Official Receipts/Billing Statement/Statement of Account/Statement of Charges to be used as Invoice or Billing Invoice upon effectivity of these Regulations** – All unused manual and loose leaf Official Receipts/Billing Statement/Statement of Account/Statement of Charges to be converted as Invoice or Billing Invoice shall be reported by submitting an inventory of unused Official Receipts/Billing Statement/Statement of Account/Statement of Charges indicating the number of booklets and corresponding serial numbers on or before July 31, 2024, to the RDO/LT Office/LT Division where the Head Office or Branch Office is registered, in duplicate copies. The receiving Branch RDO shall transmit the original copy to the Head Office RDO and retain the duplicate copy.

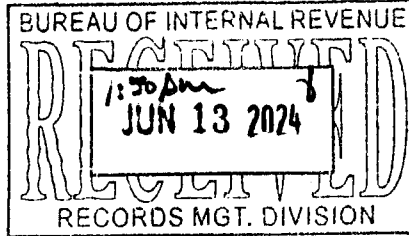
3. **Cash Register Machines (CRM) and Point-of-Sales (POS) Machines and E-receipting or Electronic Invoicing Software** – Taxpayers using CRM/POS/E-receipting/E-invoicing may change the word “Official Receipt (OR)” to “Invoice”, “Cash Invoice”, “Charge Invoice”, “Credit Invoice”, “Billing Invoice”, “Service Invoice”, or any name describing the transaction, without the need to inform of such change the Revenue District Office(s) having jurisdiction over the place of business of such sales machines. Such reconfiguration shall be considered as minor system enhancement which shall not require the reaccreditation of sales software/system on the part of the software supplier nor the reissuance of the Permit to Use on the part of the taxpayer-user.

Taxpayers that are using duly registered Computerized Accounting System (CAS) or Computerized Books of Accounts (CBA) with Accounting Records (AR) need to revisit their system to comply with the provisions of the EOPT Act. Since the system enhancement will have a direct effect on the financial aspect, it shall be considered as major enhancement which will require taxpayer to update their system registration following the existing policies and procedures in registering use of CAS or CBA with AR. The previously issued Acknowledgement Certificate (AC) or Permit to Use shall be surrendered to the RDO where the concerned taxpayer is registered, and a new AC shall be issued to the Head Office/Branch(es). The required Annex of the AC shall indicate all the branches (if applicable) that are using the said system/software and the sets of series of accountable forms (Invoice) to be used by each of the branches, if applicable.

In order to provide ample time in reconfiguring machines and enhancement of CAS/CBA with AR, adjustments shall be undertaken on or before December 31, 2024. Any extension due to

the reconfiguration/enhancements of system must be approved by the concerned Regional Director or Assistant Commissioner of the Large Taxpayers Service which shall not be longer than six (6) months from December 31, 2024.

The serial number of the renamed Invoice to be issued by CRM/POS machines, e-receipting or electronic invoicing software, CAS or CBA with AR shall start by continuing the last series of the previously approved Official Receipt and shall submit notice after the completion of reconfiguration/enhancement, indicating the starting serial number of the converted Invoice, to the RDO/LT Office/LT Division where the machines are registered, in duplicate copies, within thirty (30) days from the completion of machine/system reconfiguration/enhancement or on December 31, 2024, whichever comes first. The receiving Branch RDO shall transmit the original copy to the Head Office RDO.



Documents issued by CRM/POS machines, e-receipting or electronic invoicing software, CAS or CBA with AR containing the word "Official Receipt" from April 27, 2024 until the completion of machine/system reconfiguration/enhancement shall be considered as valid for claiming of input tax by the buyer/purchaser until December 31, 2024 or until the completion of machine/system reconfiguration/enhancement, whichever comes first. Provided, that there is no missing information as enumerated under Section 3(D)(3) of RR No. 7-2024 and the machine/system printed/generated "Official Receipt/ Billing Statement/Statement of Account/Statement of Charges" is converted by striking through the term "Official Receipt/ Billing Statement/Statement of Account/Statement of Charges" and stamping the word "Invoice/Billing Invoice" on the document.

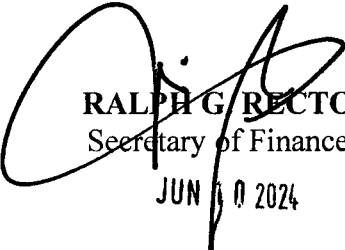
4. Issuing "Official Receipt" (with or without strikethrough) generated by CRM/POS machines, e-receipting, electronic invoicing software, CAS or CBA with AR for the sale of goods or services after December 31, 2024 or until the completion of machine/system reconfiguration/ enhancement, whichever comes first, and issuing manual/loose leaf "Official Receipt" without converting them to "Invoice" for the sale of goods or service starting April 27, 2024, will not be considered as evidence of sales of goods or services and shall be tantamount to failure to issue or non-issuance of Invoice required under Section 6(A) hereof. Such failure is subject to penalty of not less than One Thousand Pesos (Php 1,000.00) but not more than Fifty Thousand Pesos (Php 50,000.00) and suffer imprisonment of not less than two (2) years but not more than four (4) years pursuant to Section 264(a) of the Tax Code.

SECTION 3. *Subsequent Amendments on the Extension of Deadlines.* – The Commissioner of Internal Revenue may further extend the deadlines on the transition period prescribed in these Regulations as may be deemed necessary.

SECTION 4. *Separability Clause.* – If any of the provisions of these Regulations is subsequently declared invalid or unconstitutional, the validity of the remaining provisions hereof shall remain in full force and effect.

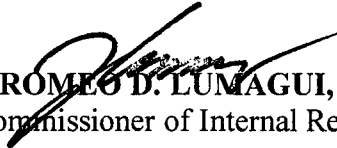
SECTION 5. *Repealing Clause.* — All other issuances and rules and regulations or parts thereof which are contrary to and inconsistent with any provisions of these Regulations are hereby repealed, amended, or modified accordingly.

SECTION 6. *Effectivity.* – These Regulations shall take effect immediately upon publication in the BIR Official Website.


RALPH G. RECTO
Secretary of Finance
JUN 10 2024



Recommending Approval:


ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

