

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

September 18, 2003

REVENUE REGULATIONS NO. 26-2003

SUBJECT: Modified Procedures of Registering Manually-printed Receipts or Sales/Commercial Invoices Prior To Their Use Amending the Requirement of Stamping the BIR-registration Thereon.

TO : All Internal Revenue Officers and Others Concerned.

It has been observed that existing regulations requiring taxpayers to submit their manually-printed receipts or sales/commercial invoices to the concerned BIR Office which has jurisdiction over their business establishments for stamping of BIR registration on each booklet of receipts or invoice has not only brought inconvenience to taxpayers but also delay in the use of said duly stamped printed receipts/invoices thereby compelling them to resort to the use of unstamped receipts/invoices. This unwanted situation needs to be addressed; thus, these Regulations revoking the requirement of stamping of BIR Registration on every booklet of manually-printed and issued receipts and invoices are hereby formulated and promulgated.

Section 1. Pursuant to the provisions of Section 244 in relation to Sections 245 and 238 of the National Internal Revenue Code of 1997, as amended, these Regulations are hereby promulgated to revoke the requirement under Revenue Regulations No. 2-90 of stamping of BIR registration on every booklet of manually-printed receipts and invoices prior to their use.

Section 2. In lieu of the usual stamping of BIR registration on every booklet of manually-printed receipts and invoices to confirm or signify registration thereof, the printer indicated in the BIR duly approved "Authority to Print Receipts and/or Invoices" (ATP) shall issue to the taxpayer a duly stamped BIR-registered "Printer's Certificate of Delivery of Receipts and Invoices" (PCD) - Annex "A" for printed receipts

and invoices which shall be made available and ready for inspection anytime by duly authorized revenue personnel. The above-mentioned certificate may be issued either on a “one-time basis” for full delivery of ordered receipts/invoices or on a “piece-meal basis” in case of partial delivery, in which latter case, the corresponding PCD shall be issued to the taxpayer every time a delivery of the ordered receipts/invoices is made. Consequently, manually-printed receipts/invoices are deemed duly registered receipts or invoices as required under Section 237 of the National Internal Revenue Code of 1997 only if they are covered by a duly approved and issued “Authority to Print Receipts and/or Invoices” and BIR-registered “Printer’s Certificate of Delivery of Receipts and Invoices.”

Section 3. No receipt or sales/ commercial invoice shall be issued by a seller to any customer or client unless the former has received his copy of the duly stamped BIR-Registered “Printer’s Certificate of Delivery of Receipts and Invoices” indicating the inclusive serial numbers of the receipts/invoices printed and delivered and the due dates of submission of the copy of the PCD to the concerned BIR offices.

The PCD required in the preceding paragraphs shall be issued in quintuplicate copies distributed as follows:

Original Copy	Taxpayer’s file copy for audit and for other internal revenue tax purposes;
Duplicate Copy	Printer’s file copy for audit and for other internal revenue tax purposes;
Triplicate Copy	To be filed by the taxpayer to the BIR Office that issued the “Authority to Print Receipts or Sales/Commercial Invoices”;
Quadruplicate Copy	To be filed by the taxpayer to the BIR office that has jurisdiction over the place where the receipts or sales/commercial invoices shall be used/issued;
Quintuplicate Copy	BIR Office that has jurisdiction over the place of business of the printer.

Section 4. Within thirty (30) days from issuance of the PCD, the taxpayer or the printer, as the case may be, shall submit to the concerned BIR office that has jurisdiction over the taxpayer-user's principal place of business the triplicate copy of the PCD, together with the certified photocopy of approved ATP and the taxpayer's Sworn Statement enumerating responsibilities and commitments of the taxpayer-user (Annex "B"). One copy thereof shall likewise be submitted to the BIR Revenue District Office that has jurisdiction over the principal place of business of the printer (Quintuplicate Copy).

Section 5. Unused or unissued receipts or sales/commercial invoices in the possession of taxpayers and have been previously registered and stamped prior to the effectivity of these Regulations may still be used while supply lasts based from the last approved "Authority to Print."

Section 6. All regulations, rules, orders or portions thereof contrary to or inconsistent with the provisions of these Regulations are hereby modified and/or repealed accordingly.

Section 7. These Regulations shall take effect after fifteen (15) days following publication in a newspaper of general circulation.

(Original Signed)
JOSE ISIDRO N. CAMACHO
Secretary of Finance

Recommending Approval:

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue