BDB LAW ADVISORY



ADVISORY ON REMOVAL OF VALIDITY PERIOD ON RECEIPTS/INVOICES

PAGE NOS.

BIR REVENUE REGULATIONS NO. 6-2022

Removal of Five (5)-year Validity Period on Receipts/Invoices

3

20/F Chatham House Valero cor. Rufino Sts.



Salcedo Village Makati 1227



www.bdblaw.com.ph info@bdblaw.com.ph



T: (632) 403-2001 F: (632) 403-2001 loc. 130



Copyright © 2022 by Du-Baladad and Associates (BDB Law). All rights reserved. No part of this issue covered by this copyright may be produced and/or used in any form or by any means – graphic, electronic and mechanical without the written permission of the publisher.

wts global

BUREAU OF INTERNAL REVENUE REVENUE REGULATIONS NO. 6-2022

ADVISORY

Removal of Five (5)-year Validity Period on Receipts/Invoices

SCOPE

This RR shall cover taxpayers who will apply for the following:

	Based on RMO No. 2013	Ba	ised on RMC Nos. and 5-2021 and RMO No. 9-	l	В	ased on RR No. 11-2004 and RMO No. 10-2005
	ATP Official Receipts (ORs)	②	Registration	of	$oldsymbol{oldsymbol{eta}}$	Permit to Use (PTU) CRMs
②	Sales Invoices (SIs)		Computerized A	ccounting		and POS Machines
②	Other Commercial Invoices		System (CAS) / Co	omponent		
	(CIs)		of CAS			

POLICIES AND GUIDELINES

The five-year validity period of the PTU and/or system-generated receipts / invoices based on the abovementioned revenue issuances is hereby **removed**



All PTUs to be issued shall be **valid unless revoked** by the Bureau of
Internal Revenue (BIR) on grounds
which shall include, but not limited to,
the following:



Tampering of sales data / integrity of the data and/or software specifications / features to alter/avoid the recording of a sale transaction.



Any major repair, upgrade, integration and modification/alteration without prior notification and approval by the BIR office concerned, including:

- Ochange in the functionalities of the system;
- Addition or removal of modules or submodules within the system that will have a direct impact on the financial aspect of the system;
- Ochange in the system/software Version or Release Number that will have enhancements on the financial aspect of the system; and
- All other enhancements that will be deemed as a major system enhancement based on the recommendation of the technical evaluators of the BIR.



Any violation(s) on the policies and procedures for registration under RMO No. 10-2005 and RMO 9-2021, and other related revenue issuances.

ADVISORY



The phrase "THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE PERMIT TO USE" at the bottom portion of the system-generated receipts/invoices

ATP principal and supplementary receipts/invoices inclusive of its serial numbers and its usage shall also have no expiration

The phrase "THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5)
YEARS FROM THE DATE OF THE ATP." and the phrase "Valid Until (mm/dd/yyyy)" on the manual receipts/invoices

OMITTED OR DISREGARDED

TRANSITORY PROVISIONS

For Manual Receipts/Invoices with ATP

The validity date and the phrase printed on the unused manual principal and supplementary receipts/invoices shall be **disregarded** and the same may still be used until fully exhausted.

The subsequent printing of manual receipts/invoices upon effectivity of this RR **must not reflect the phrase and shall no longer adopt the five-year validity**.

For Receipts/Invoices Generated from CAS, Component of CAS with PTU or AC

All system-generated receipts/invoices that were issued with the aforementioned phrases based on previously approved system/software with corresponding PTU/AC shall be **disregarded**; however, the said system/software generating such receipts/invoices must be **reconfigured to omit the said phrases**.

For Receipts/Invoices Generated from CRMs and POS machines with PTU

All system-generated receipts/invoices that were issued with the aforementioned phrase based on the previously approved CRMs and POS machines with corresponding PTU shall be **disregarded**; however, the said system/software generating such receipts/invoices must be **reconfigured to omit the said phrases**.

Source: Revenue Regulations No. 6-2022