

## ADVISORY ON THE REMOVAL OF THE FIVE (5) – YEAR VALIDITY PERIOD ON RECEIPTS AND INVOICES

PAGE NOS.

**BIR REVENUE MEMORANDUM CIRCULAR  
NO. 123-2022** 1-2

Clarification on the Provisions of Revenue  
Regulations No. 6-2022 Relative to the  
Removal of the Five (5) Year Validity Period  
on Receipts and Invoices

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**BUREAU OF INTERNAL REVENUE**  
**REVENUE MEMORANDUM CIRCULAR**  
**NO. 123-2022**

**ADVISORY**

**Clarification on the Provisions of Revenue Regulations No. 6-2022**  
**Relative to the Removal of the Five (5) Year Validity Period on**  
**Receipts and Invoices**

<b>Date of Effectivity</b>	July 16, 2022													
<b>Coverage</b> 	<p>All taxpayers who are/will be using Principal and Supplementary Receipts/Invoices or taxpayers with who or will apply for any of the following:</p> <ol style="list-style-type: none"> <li>Authority to Print (ATP);</li> <li>Registration of Computerized Accounting System (CAS)/Computerized Books of Accounts (CBA) and/or its Components; and</li> <li>Permit to Use (PTU) Cash Register Machines (CRM)/ Point-of-Sale (POS) machines and Other Sales Receipting Software.</li> </ol>													
<b>Expired but unused receipts/invoices</b> 	<p>All receipts/invoices which have expired on or before July 15, 2022 are <b>no longer valid for use</b>.</p> <p>Validity Period of receipts/invoices shall be based on the <b>date of issuance</b> of the ATP, as provided below:</p> <table border="1" data-bbox="542 1186 1490 1535"> <thead> <tr> <th data-bbox="542 1186 878 1297"><b>Date of ATP</b></th> <th colspan="2" data-bbox="878 1186 1490 1297"><b>Unused Receipts/Invoices as of Expiry Date</b></th> </tr> <tr> <th data-bbox="542 1297 878 1402"><b>Date of Issue</b></th> <th data-bbox="878 1297 1224 1402"><b>"Valid Until" as reflected in ATP/Receipts/Invoices</b></th> <th data-bbox="1224 1297 1490 1402"><b>Can they still be issued?</b></th> </tr> </thead> <tbody> <tr> <td data-bbox="542 1402 878 1476">On or before July 16, 2017</td> <td data-bbox="878 1402 1224 1476">On or before July 15, 2022</td> <td data-bbox="1224 1402 1490 1476" style="text-align: center;"><b>✗</b></td> </tr> <tr> <td data-bbox="542 1476 878 1535">July 17, 2017 onwards</td> <td data-bbox="878 1476 1224 1535">July 16, 2022 onwards</td> <td data-bbox="1224 1476 1490 1535" style="text-align: center;"><b>✓</b></td> </tr> </tbody> </table>		<b>Date of ATP</b>	<b>Unused Receipts/Invoices as of Expiry Date</b>		<b>Date of Issue</b>	<b>"Valid Until" as reflected in ATP/Receipts/Invoices</b>	<b>Can they still be issued?</b>	On or before July 16, 2017	On or before July 15, 2022	<b>✗</b>	July 17, 2017 onwards	July 16, 2022 onwards	<b>✓</b>
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July 17, 2017 onwards	July 16, 2022 onwards	<b>✓</b>												
<b>Taxpayer's Duty</b> 	<ol style="list-style-type: none"> <li><b>SURRENDER:</b></li> </ol> <p>All UNUSED and EXPIRED receipts/invoices shall be <b>SURRENDERED</b> together with an inventory listing to the RDO where the Head Office or Branch is registered.</p> <p><b>Period to Comply:</b> on or before <b>10<sup>th</sup> day</b> after the validity period of the expired receipts/invoices for the destruction of the receipts.</p>													

<p><b>Taxpayer's Duty</b></p> 	<p><b>2. RECONFIGURE AND REMOVE:</b></p> <p>Taxpayer-users with registered PTU CRM/POS Machines/ CAS shall be required to <b>reconfigure</b> their CRM/POS Machines/CAS to <b>remove</b> the phrases "THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE PERMIT TO USE"/ "THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE ACKNOWLEDGEMENT CERTIFICATE" and "Valid Until (mm/dd/yyyy)".</p> <p><b>Period to Comply:</b> Until <b>December 31, 2022</b></p>
<p><b>Effect of RR No. 6-2022</b></p> 	<p><b>1. Accreditation of CRM/POS</b></p> <p>All applications for accreditation of CRM/POS and other Sales Receipting Software shall no longer require the phrases "THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE PERMIT TO USE" and the "Valid Until (mm/dd/yyyy)" of PTU to be reflected on the footer of generated receipts/invoices during the evaluation.</p> <p><b>2. Registration of CAS and/or its components</b></p> <p>The phrase, THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE ACKNOWLEDGEMENT CERTIFICATE" shall no longer be required to be reflected on the generated receipts/invoices.</p>
<p><b>Penalty</b></p> 	<p>1. Taxpayer who <b>used unregistered receipts or invoices</b> shall be subject to:</p> <p style="padding-left: 40px;">First Offense: <b>P20,000</b> Second Offense: <b>P50,000</b></p> <p>2. No penalty if the taxpayer with ATP expiring on or before July 15, 2022 failed to apply for subsequent ATP not later than the sixty (60)-day mandatory period prior to expiration</p>

Source:  
Revenue Memorandum Circular No. 123-2022