

**REVENUE MEMORANDUM ORDER NO. 43-2022** issued on September 29, 2022 prescribes the policies, guidelines and procedures in the issuance and use of Notice to Issue Receipt/Invoice (NIRI) by the following pursuant to Revenue Regulations (RR) No. 10-2019:

- a. New Business Registrants (NBR) head office and branches by the Revenue District office (RDO) where the taxpayer is registered.
- b. Online sellers and merchants, vloggers, social media influencers, online content creators earning income from the platform and/or advertising.

"Ask for Receipt" Notice previously issued by the RDO/LT Division to registered business taxpayers based on RR No. 7-2005 shall still be valid **until June 30, 2023**, and it shall be replaced through staggered issuance of NIRI to the existing business registrants based on the ending digit of the Taxpayer Identification Number (TIN), to wit:

<u>TIN Ending</u>	<u>Month</u>
1 and 2	Beginning October 3, 2022
3 and 4	Beginning November 2, 2022
5 and 6	Beginning December 1, 2022
7 and 8	Beginning January 2, 2023
9 and 0	Beginning February 1, 2023

All registered business taxpayers requesting for the replacement of their old "Ask for Receipt" Notice are required to update their registration information before the release of NIRI. A designated official company email address shall be required, which shall be used by the BIR in serving its orders, notices, letters, communications and other processes to taxpayers.

The Assistant Commissioner of Client Support Service (ACIR-CSS) shall approve the initial quantity of NIRI to be released by the Property Division based on the recommendation of the Taxpayer Service Programs and Monitoring Division (TSPMD). The Property Division shall release or ship the NIRI approved for release by the ACIR-CSS to the concerned Regional/District Offices.

The Chief Administrative and Human Resource Management Division (AHRMD) of the Regional Offices may accomplish and submit to TSPMD the Requisition and Issue Slip (RIS) on behalf of the Revenue District Officers of RDOs (whether co-located or not) or the RDOs may directly submit to TSPMD the RIS for their subsequent request of NIRI. The TSPMD shall process the RIS for NIRI received from the Regional/District Offices.