

REVENUE REGULATIONS NO. 6-2022 issued on June 30, 2022 removes the five-year validity period on receipts/invoices.

Pursuant to the provisions of Section 244 of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations shall cover taxpayers who will apply for the following:

- a. Authority to Print (ATP) Official Receipts (ORs), Sales Invoices (SIs) and Other Commercial Invoices (CIs) based on Revenue Memorandum Order (RMO) No. 12-2013;
- b. Registration of Computerized Accounting System (CAS)/Component of CAS based on Revenue Memorandum Circular (RMC) No. 10-2020, RMC No. 5-2021 and RMO No. 9-2021; and
- c. Permit to Use (PTU) Cash Register Machines (CRMs) and Point-of-Sale (POS) machines based on Revenue Regulations (RR) No. 11-2004 and RMO No. 10-2005.

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

- a. Tampering of sales data/integrity of the data and/or software specification/features to alter/avoid the recording of a sale transaction;
- b. Any major repair, upgrade, integration and modification/alteration without prior notification and approval by the BIR office concerned, including the items enumerated in Section V, Item No. 8 of RMO No. 9-2021, to wit:
 - i. Change in the functionalities of the system, particularly on enhancements that will have a direct effect on the financial aspect of the system that includes modified computations and other financial-related issues that were considered;
 - ii. Addition or removal of modules or submodules within the system that will have a direct impact on the financial aspect of the system;
 - iii. Change in the system/software Version or Release Number that will have enhancements on the financial aspect of the system; and
 - iv. All other enhancements that will be deemed as a major system enhancement based on the recommendation of the technical evaluators of the BIR;
- c. Any violation(s) on the policies and procedures for registration under RMO No. 10-2005 and RMO No. 9-2021, and other related revenue issuances.

The phrase **"THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE PERMIT TO USE"** as previously required under RR No. 10-2015, as amended by RR No. 16-2018, and the phrase **"Valid Until"** required on RMC No. 107-2019 shall be **OMITTED** 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, thus, 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 previously required on RMO No. 12-2013 shall also be **OMITTED** (or **DISREGARDED** for unused receipts/invoices).

The validity date and the phrase as mentioned under Section 3 (3) of these Regulations printed on the unused manual principal and supplementary receipts/invoices shall be disregarded and the same may still be issued until fully exhausted. Further, the subsequent printing of manual

receipts/invoices upon the effectivity of these Regulations must not reflect the phrase (under Section 3 (3) of these Regulations) and shall no longer adopt the five-year validity.

All system-generated receipts/invoices that were issued with the aforementioned phrases previously required under RR No. 10-2015, as amended by RR No. 16-2018 and RMO No. 9-2021, and RMC No. 107-2019 based on the 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.

All system-generated receipts/invoices that were issued with the aforementioned phrases previously required under RR No. 10-2015, as amended by RR No. 16-2018, and RMC No. 107-2019, 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.