

REVENUE REGULATIONS NO. 8-2023 issued on July 26, 2023 clarifies the information that shall appear in the official receipts/sales invoices on purchases of Senior Citizens (SCs) and Persons With Disabilities (PWDs) through online (E-Commerce) or mobile applications, in relation to Revenue Regulations (RR) No.10-2015.

The signature of the SC/PWD, as contemplated in RR No. 10-2015, shall not be required for qualified purchases made by SCs/PWDs online or through mobile applications. Nonetheless, the SC/PWD Identification Card number should still be provided by the SC/PWD when purchasing through online or mobile platforms; and the rules on entitlement to the benefits of the SC/PWD and to the tax deduction, pursuant to RR No. 7-2010, as amended; RR No. 5-2017, as amended; JMC No. 01 s.2022; and to future issuances pertaining to SC/PWD purchases through online or mobile applications, shall be strictly followed.