

## ADVISORY ON REMOVAL OF VALIDITY PERIOD ON RECEIPTS/INVOICES

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BIR REVENUE REGULATIONS NO. 6-2022 Removal of Five (5)-year Validity Period on Receipts/Invoices	3

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

*SCOPE*

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

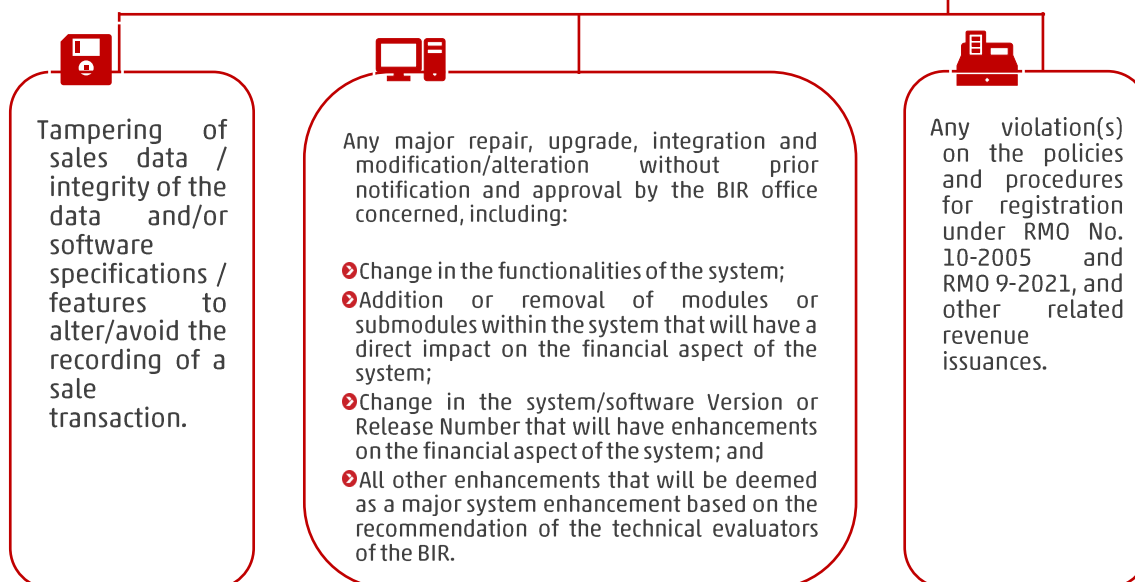
Based on RMO No. 2013	Based on RMC Nos. 10-2020 and 5-2021 and RMO No. 9-2021	Based on RR No. 11-2004 and RMO No. 10-2005
<ul style="list-style-type: none"> <li>➤ ATP Official Receipts (ORs)</li> <li>➤ Sales Invoices (SIs)</li> <li>➤ Other Commercial Invoices (CIs)</li> </ul>	<ul style="list-style-type: none"> <li>➤ Registration of Computerized Accounting System (CAS) / Component of CAS</li> </ul>	<ul style="list-style-type: none"> <li>➤ Permit to Use (PTU) CRMs and POS Machines</li> </ul>

*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**



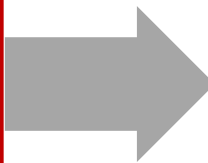
All PTUs to be issued shall be **valid unless revoked** by the Bureau of Internal Revenue (BIR) on grounds which shall include, but not limited to, the following:



OMITTED

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