REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
Quezon City

March 30, 2020

# REVENUE MEMORANDUM CIRCULAR NO. 41-2020

**SUBJECT** : **Extending the Time of Application for New Authority to Print Receipts/Invoices of Taxpayers with Expiring Principal and Supplementary Receipts/Invoices and Extending the Use of Expired Principal and Supplementary Receipts/Invoices**

**TO** : All Internal Revenue Officers and Other Concerned

This Circular is issued to clarify the time of application for new Authority to Print (ATP) Receipts/Invoices of taxpayers with expiring principal and supplementary receipts/invoices and to extend the required period to apply for such, in relation to Proclamation No. 929, s. 2020 imposing the Enhanced Community Quarantine (ECQ) on March 16, 2020 over Luzon and Republic Act No. 11469 otherwise known as "*Bayanihan to Heal As One Act*".

Relative thereto, the filing of application for new ATP for expiring principal and supplementary receipts/invoices where the expiration date(s) falls within the period of the ECQ, is hereby **extended until May 13, 2020 or for thirty (30) calendar days after the lifting of the ECQ (if extended), whichever comes later, without imposition of the penalties to the taxpayer.**

Further, the use of expired principal and supplementary receipts/invoices that falls within the period of the ECQ, is hereby **extended until May 13, 2020 or 30-calendar days after the lifting of the ECQ (if extended), whichever comes later,** provided, that:

(1) Taxpayer cannot apply for new ATP due to the ECQ or the application has been filed and received by the Bureau but the accredited printer cannot deliver the receipts/invoices to the concerned taxpayer due to the ECQ; and,

(2) Said receipts/invoices to be issued/used shall be stamped "***Emergency Extension for Use until May 13, 2020***" (if the ECQ is extended, the date shall be 30 days after the last day of ECQ,).

The above extensions are applicable to all concerned taxpayers nationwide. All existing revenue issuances on receipts/invoices shall be applied after the last day of extension period.

All internal revenue officers are hereby enjoined to give this Circular as wide a publicity as possible.

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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