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

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May 06, 2020

REVENUE MEMORANDUM CIRCULAR NO. 47-2020

SUBJECT : **Guidelines on Temporary Measures Adopted by Taxpayers Relative to the Receipting/Invoicing Requirements During the Enhanced Community Quarantine (ECQ) in Relation to the Implementation of Republic Act No. 11469 or the "Bayanihan to Heal As One Act"**

TO : All Internal Revenue Officers and Other Concerned

This Circular is hereby issued to provide specific guidelines on the issuance of receipts/invoices by taxpayers having difficulty complying with the receipting/invoicing requirements during the imposition of the Enhanced Community Quarantine (ECQ) pursuant to **Republic Act No. 11469**, otherwise known as the "**Bayanihan to Heal As One Act**". This is specifically aimed to address the following issues and concerns currently experienced by the business entities during ECQ particularly on the issuance of duly authorized or approved receipts or invoices:

1. Unavailability of manually issued receipts/invoices due to the expiration of the Authority to Print (ATP) receipts/invoices during ECQ;
2. Manually issued receipts/invoices with Authority to Print (ATP) or computer-generated receipts/invoices with approved Permit to Use or Acknowledgment Certificate, whichever is applicable, is not accessible due to the closure of most business establishments;
3. Mailing/Sending by sellers of issued duly authorized receipts/invoices via postal services is impossible due to the non-observance of standard operating hours;
4. Sending or receiving of the duly authorized receipts/invoices at the place of business of the seller or customer, whichever is found proper, is currently impossible due to the closure of most business establishments; and
5. Personnel or staff of the business entities to scan the receipts/invoices is similarly unavailable.

Pursuant to existing revenue issuances, all business taxpayers must issue receipts/invoices with Authority to Print (ATP) for manually bound or loose-leaf receipts or invoices, while system-generated receipts/invoices must have a duly approved Permit to Use (RMO No. 29-2002) or Acknowledgment Certificate (RMC No. 10-2020), whichever is applicable. However, considering the abovementioned issues and concerns, in case that the duly authorized or approved receipts/invoices shall be inaccessible or unavailable due to the implementation of the ECQ, the business taxpayers may opt to use any of the following:

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1. Bureau of Internal Revenue (BIR) Printed Receipts/Invoices (BPR/BPI) pursuant to RMC No. 28-2019, as amended; or,
2. Scanned Copy of Receipt/Invoice with Authority to Print (ATP) and electronically transmitted in JPEG, PDF or any equivalent format to the customer; or,
3. Computer-aided Receipt/Invoice in Excel format not covered by an ATP and similarly transmitted electronically in JPEG, PDF or any equivalent format to the customer; or,
4. Supplementary Receipts/Invoices were issued (i.e., Delivery Receipts, Acknowledgment Receipts, etc.) in lieu of the Principal Receipts/Invoices (i.e., Official Receipt and Sales Invoice); or,
5. Receipt/Invoice using the existing Computerized Accounting System (CAS) or its Components with approved Permit to Use (PTU) or Acknowledgement Certificate; however, the said receipt/invoice is being sent electronically or via e-mail in JPEG, PDF or any equivalent format to the customer; or
6. Receipt/Invoice generated from a newly developed receipting/invoicing software or CAS or its Components without duly approved PTU or Acknowledgment Certificate, which was used to temporarily generate/issue the receipts/invoices and the receipt/invoice is being sent electronically in JPEG, PDF or any equivalent format to the customer.

Any taxpayer who adopted any of the cases/work-around procedures enumerated above in order to continue its business operation shall be allowed to do so provided that the following guidelines and procedures must be strictly observed:

1. A formal letter must be submitted to inform the Bureau on the workaround procedures being implemented by business taxpayers on the issuance of its receipts/invoices, within three (3) days from the effectivity of this Circular indicating following information:
   a. Name of the taxpayer;
   b. Registered Address of the Taxpayer;
   c. Taxpayer Identification Number (TIN) with Branch Code;
   d. Temporary measures to be used/being used on the issuance of receipts/invoices during the implementation of the ECQ, indicating the **serial numbers** of the said receipts/invoices that will be issued;
   e. Statement that taxpayer is amenable to a post-verification of the reported sales during the period covered whenever the Commissioner so orders; and
   f. Signature of taxpayer or its authorized representative and designation.

   The letter must be sent via electronic mail to:

   - **FOR NON LARGE TAXPAYERS**:
     Client Support Service (CSS)
     Attention: Taxpayer Service Programs and Monitoring Division (TSPMD) at **elenita.mariano@bir.gov.ph** (for Regular Taxpayers); and

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- **FOR LARGE TAXPAYERS:**
  Large Taxpayers Assistance Division (LTAD) at **mildred.reyes@bir.gov.ph** (for large taxpayers registered under RDO 116, 125 and 126); or

  Excise Large Taxpayers Regulatory Division (ELTRD) at **ma.rosario.puno@bir.gov.ph** (for Excise LTs registered under RDO 121 and 124);

  LT District Office Cebu at **edenny.lingan@bir.gov.ph** (for LTs registered under RDO 123); and

  LT District Office Davao at **emiliano.singco@bir.gov.ph** and/or **rdo_127@bir.gov.ph** (for LTs registered under RDO 127).

2. Once the ECQ is lifted, the taxpayer/seller must immediately provide or issue the duly authorized receipts/invoices, to their clients/customers to cover all sales transactions that were issued temporary receipts/invoices during the implementation of ECQ. These temporary receipts/invoices should be prioritized in the issuance of authorized receipts/invoices over the current transactions. It should be noted that the **actual date of transaction** must be indicated in the authorized manual receipts/invoices to be issued and a copy of the temporary receipt/invoice attached to the file copy for audit purposes.

   For those taxpayers/sellers using receipting/invoicing system or CAS where such system automatically indicates the date of the transaction, i.e. date generated, on the authorized system-generated receipt/invoice, the actual date of transaction should appear on the face of such system generated receipts/invoices in any manner feasible. Consequently, such receipts/invoices shall not be considered "out of period" receipts/invoices as these were issued during the ECQ through the temporary measures implemented by the taxpayer.

3. A **Summary of Temporary Receipts/Invoices Issued** must be submitted to the respective BIR Offices **stated in Item No. 1 above within ninety (90) days** from the date of the lifting of the ECQ, following format attached as **Annex "A"**.

All business taxpayers who have access to their duly authorized receipts/invoices and did not adopt any temporary measures on the issuance of said receipts/invoices during the implementation of the ECQ shall not be covered by this Circular.

This Circular shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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