REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

November 15, 2005

REVENUE MEMORANDUM CIRCULAR NO. 64-2005

SUBJECT : Prescribing the Standard Format of Invoice Structure for Taxis and AUVs

TO : All Internal Revenue Officials and Employees and Others Concerned

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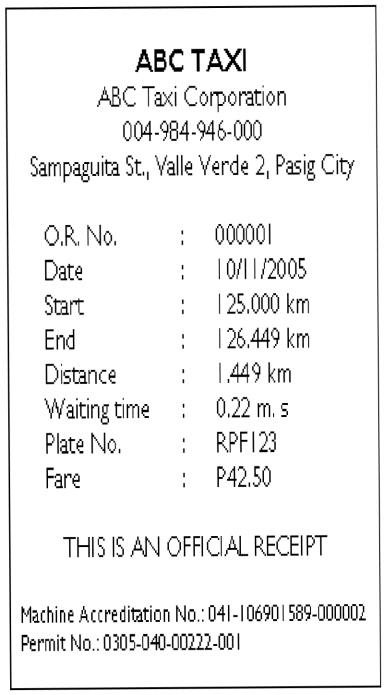
Pursuant to RR 11-2004 [*Rules & Regulations on the Accreditation, Registration and Use of Cash Register Machines (CRM), Point-of-Sales (POS) Machines and/or Business Machines Generating Receipts/Invoices*] dated December 15, 2004 and RMO 10-2005 [*Policies and Procedures in the Accreditation of Cash Register Machine (CRM), Point of Sale (POS), Other Sales Machines Including Sales Receipting System Software and Registration for the Use Thereof Pursuant to Revenue Regulation No. 11-2004 and Revenue Regulation No. 5-2005*] dated March 31, 2005, operators of taxis and AUVs are required to have their taximeters registered with the Bureau.

Hereunder is the standard receipt format for taxis and AUVs (e.g. mega taxi, FX, vans, etc.). The Official Receipt must show among others the data enumerated in items a to k. However, items a to d must be printed consecutively in the following order in the Official Receipt Header:

a) Business Name
b) Registered Taxpayer's Name with BIR
c) Taxpayer's Identification Number (12 digits including Branch Code);
d) Address of operator;
e) Receipt/Invoice number (minimum of 6 digits);
f) Accreditation Number;
g) Permit Number;
h) Plate Number;
i) Date of Transaction;
j) Start;
k) End;
l) Distance;
m) Waiting Time;
n) Amount of Fare (In Philippine Peso)

o) “THIS SERVES AS AN OFFICIAL RECEIPT”



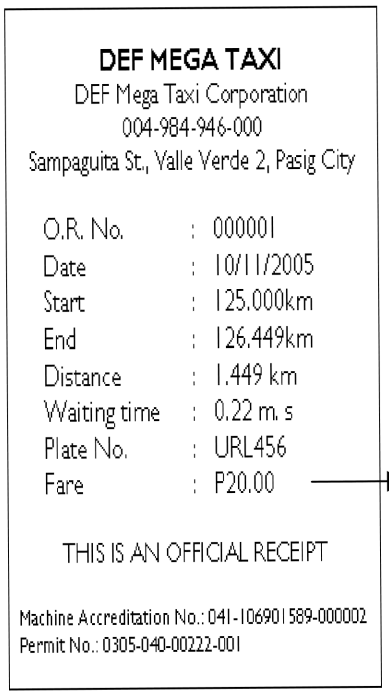
ABC TAXI
ABC Taxi Corporation
004-984-946-000
Sampaguita St., Valle Verde 2, Pasig City

O.R. No.	:	000001
Date	:	10/11/2005
Start	:	125.000 km
End	:	126.449 km
Distance	:	1.449 km
Waiting time	:	0.22 m. s
Plate No.	:	RPF123
Fare	:	P42.50

THIS IS AN OFFICIAL RECEIPT

Machine Accreditation No.: 041-106901589-000002
Permit No.: 0305-040-00222-001

Sample Receipt for Taxi



DEF MEGA TAXI
DEF Mega Taxi Corporation
004-984-946-000
Sampaguita St., Valle Verde 2, Pasig City

O.R. No.	:	000001
Date	:	10/11/2005
Start	:	125.000km
End	:	126.449km
Distance	:	1.449 km
Waiting time	:	0.22 m. s
Plate No.	:	URL456
Fare	:	P20.00

THIS IS AN OFFICIAL RECEIPT

Machine Accreditation No.: 041-106901589-000002
Permit No.: 0305-040-00222-001

Flat Rate

Sample Receipt for AUV

All revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOSE MARIO C. BUÑAG
OIC-Commissioner of Internal Revenue

H-2