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

October 2, 2015

REVENUE MEMORANDUM CIRCULAR NO. 64-2015

SUBJECT : **Reiteration on the Information Reflected on Receipts/Invoices/Other Commercial Invoices Generated from Cash Register Machine (CRM)/Point-of-Sale (POS) Machines/Software**

TO : **All Concerned Taxpayers, Internal Revenue Officials and Employees, and Others Concerned**

This Circular is hereby issued to reiterate the information requirements that must be shown on receipts/invoices/other commercial invoices generated from CRM/POS/software pursuant to Revenue Regulations (RR) No. 10-2015 and RR No. 11-2004, in relation to RR No. 16-2005 regarding the Value-Added Tax (VAT) receipts/invoices.

Pursuant to Section 113(B) of the Tax Code, as amended and Sec. 4.113-1 (B) of RR No. 16-2005, the following information of purchaser, customer or client must be indicated on the VAT receipts/invoices, in the case of sales amounting to **One thousand pesos (P1,000.00) or more** and the sale is made to a **VAT-registered person**:

1. Name of purchaser, customer or client;
2. Address;
3. Taxpayer Identification Number (TIN); and
4. Business style, if any.

Hence, the abovementioned information must also be reflected on the receipts/invoices generated from CRM/POS machines; otherwise, if the CRM/POS is not capable of showing the said requirements, a manually pre-printed receipts/invoices with approved Authority to Print (ATP) must be issued to the purchaser, customer or client based on the existing provisions of the Bureau.

Further, any purchase of goods/services with receipts/invoices generated from CRM/POS/software are mandated to show the said **requisites for the valid claim of input tax credit by VAT-registered taxpayer**, as provided by Section 4-110-8 of RR No. 16-2005 and in reference to Section 113 and 237 of the Tax Code.

Failure to comply with the said requirements shall be subject to corresponding penalties pursuant to RMO No. 7-2015 and other existing revenue issuances.

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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
4:41 P.M.
OCT 02 2015
RECEIVED

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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