REVENUE MEMORANDUM CIRCULAR NO. 75-2023 issued on July 5, 2023 extends the deadline for the replacement of Ask for Receipt Notice with the Notice to Issue Receipt/lnvoice (NIRI) **until September 30, 2023**.

To secure the NIRI, taxpayer shall fill out S1905 - Registration Update Sheet to indicate/update the designated official email address, which will be used by the Bureau as an additional manner in serving BIR orders, notices, letters, communications and other processes to the taxpayers.

Business taxpayers who failed to renew on or before September 30, 2023 shall be imposed a penalty of not more than ₱ 1,000 pursuant to Section 275 of the Tax Code, as amended. Taxpaying public may report business establishments that do not have the NIRI posted thru eCompIaint OTHERS or Chatbot "Revie" at www.bir.gov.ph.