BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
SEP 29 2022
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION
SEP 29 2022
2:20 p.m.
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September 29, 2022

REVENUE MEMORANDUM ORDER NO. 43-2022

SUBJECT : Prescribing the Policies, Guidelines and Procedures in the Issuance and Use of Notice to Issue Receipt/Invoice (NIRI) Pursuant to Revenue Regulations No. 10-2019

TO : All Internal Revenue Officials, Employees and Others Concerned

I. BACKGROUND

Revenue Regulations (RR) No. 10-2019 provides the new BIR Notice to the Public which shall be displayed in an area conspicuous to the public at place of business of the seller, including branches and mobile stores. The new BIR Notice, "Notice to Issue Receipt/ Invoice (NIRI)", requires the sellers, including online sellers to issue receipt/invoice for each service rendered/sale of goods. Online sellers and persons engaged in online business transactions are required to issue receipt/sales invoice pursuant to Revenue Memorandum Circular No. 60-2020.

II. OBJECTIVES

This Order is issued to:

1. Provide the policies, guidelines and procedures in the issuance and use of NIRI; and

2. Define the duties and responsibilities of all the offices involved in the issuance of NIRI.

III. POLICIES

1. This Order shall cover the following and shall be issued the NIRI:
   1.1 New Business Registrants (NBR) head office and branches by the Revenue District Office (RDO) where the taxpayer is registered.
   1.2 Online sellers and merchants, vloggers, social media influencers, online content creators earning income from the platform and/or advertising.

2. "Ask for Receipt" Notice previously issued by the RDO/LT Division to registered business taxpayers based on RR No. 7-2005 shall still be valid **until June 30, 2023,** and it shall be replaced through staggered issuance of NIRI to the existing business registrants based on the ending digit of the Taxpayer Identification Number (TIN), to wit:

TIN Ending	Month
1 and 2	Beginning October 03, 2022
3 and 4	Beginning November 02, 2022
5 and 6	Beginning December 01, 2022
7 and 8	Beginning January 02, 2023
9 and 0	Beginning February 01, 2023

3. All registered business taxpayers requesting for the replacement of their old "Ask for Receipt" Notice are required to update their registration information before the release of NIRI. A designated official company email address shall

be required, which shall be used by the Bureau in serving its orders, notices, letters, communications and other processes to taxpayers.

4. The Assistant Commissioner of Client Support Service (ACIR-CSS) shall approve the initial quantity of NIRI to be released by the Property Division based on the recommendation of the Taxpayer Service Programs and Monitoring Division (TSPMD).

5. The Property Division shall release or ship the NIRI approved for release by the ACIR-CSS to the concerned Regional/District Offices.

6. The Chief Administrative and Human Resource Management Division (AHRMD) of the Regional Offices may accomplish and submit to TSPMD the RIS on behalf of the Revenue District Officers of RDOs (whether co-located or not) or the RDOs may directly submit to TSPMD the RIS for their subsequent request of NIRI.

7. The TSPMD shall process the RIS for NIRI received from the Regional/District Offices.

IV. GUIDELINES AND PROCEDURES

1. The Chief-AHRMD/RDO shall:
   a. Prepare and sign the Requisition and Issue Slip (RIS) for NIRI;
   b. Send/Transmit the originally signed RIS to TSPMD thru Liaison Officer, email or thru courier, in case of distant offices;
   c. Pick-up the NIRI from the Property Division or receive the NIRI shipped by the Property Division (for offices in Visayas and Mindanao);
   d. Sign the RIS and Transit Invoice (BIR Form No. 3007) and return them to the Property Division within five (5) days from receipt thereof; and
   e. Distribute to respective RDOs the NIRI based on the initial allocation set by TSPMD or approved RIS for subsequent request.

2. The Client Support Section shall:
   a. Receive from AHRMD/Administrative Section the stocks of NIRI;
   b. Issue the NIRI to registered business taxpayers;
   c. Request taxpayer to update its registration information, including the designated company's email address, before releasing the NIRI to the concerned taxpayer; and
   d. Inform AHRMD/Administrative Section on subsequent requests for NIRI stock replenishment.

3. The TSPMD shall:
   a. Prepare the initial allocation of NIRI;
   b. Receive and process the duly signed RIS from the Regional/District Offices;
   c. Prepare and transmit to Client Support Service (CSS) the memorandum for subsequent requests of NIRI, for approval/signature of the ACIR-CSS; and
   d. Forward the signed memorandum to the Property Division for shipping of NIRI, if the Regional/District Office is located in Visayas and Mindanao; otherwise, the memorandum shall be issued to the Liaison Officer of the Regional/District Office who will pick up the NIRI from the Property Division.

4. The Client Support Service shall:
   a. Approve the initial allocation of NIRI;
   b. Receive the memorandum on subsequent requests of NIRI prepared by the TSPMD;
   c. Approve/Sign the memorandum; and

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d. Return the signed memorandum to the TSPMD, for release to the office concerned.

5. The Property Division shall:
   a. Receive from TSPMD the memorandum for subsequent requests of NIRI signed by ACIR-CSS, together with the RIS;
   b. Process the RIS; and
   c. Release to the Liaison Officer the NIRI requested and approved by ACIR-CSS, or ship the NIRI, in case of distant offices (i.e., Visayas and Mindanao Provinces).

V. REPEALING CLAUSE

All existing revenue issuances and portions thereof inconsistent with this Order are hereby amended or repealed accordingly.

VI. EFFECTIVITY

This Order shall take effect immediately.

LILIA CATRIS GUILLERMO
Commissioner of Internal Revenue

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