REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIVISION

December 02, 2019

REVENUE REGULATIONS NO. 10-2019

SUBJECT : **Amending Pertinent Provision of Revenue Regulations (RR) No. 4-2000, as Amended by RR No. 7-2005, By Providing a New Format for the Notice to the Public to be Exhibited at Place of Business**

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

SECTION 1 – SCOPE

Pursuant to the provisions of Section 244 in relation to Sections 237, 238, 264 and 265 of the National Internal Revenue Code of 1997 (Tax Code), as amended, these Regulations are hereby promulgated to provide a new BIR Notice to the Public to be exhibited at place of business.

SECTION 2 – EXHIBITION OF NOTICE AT PLACE OF BUSINESS

For the purpose of improving revenue collection through enforcement of the legal provision on the issuance of official receipt (OR)/sales invoice (SI) and to inform the public/buyers to require the seller to issue OR/SI, persons required by law to issue such receipts/invoices are hereby directed to post in their places of business, including branches and mobile stores, in such area conspicuous to the public, the below Notice to Issue Receipts/Invoices (NIRI):

This establishment MUST issue

RECEIPT/INVOICE

for each service rendered/sale of goods.

Business Name

Registered Name

TIN and Branch Code

2 TO 4 YEARS IMPRISONMENT
FOR NON-ISSUANCE OF RECEIPT/INVOICE
REPORT VIOLATORS TO ANY OF THE FOLLOWING:

- ☐ Telephone No. 8981-7030
- ☐ contact_us@bir.gov.ph
- ☐ commissioner@bir.gov.ph
- ☐ ANY BIR OFFICE

This NOTICE must be posted within this establishment in an area conspicuous to the public view.

SECTION 3 - REPEALING CLAUSE.

All existing regulations and other issuances or portions thereof which are inconsistent with the provisions of these Regulations are hereby repealed, amended, or modified accordingly.

SECTION 4 - EFFECTIVITY.

These Regulations shall take effect after fifteen (15) days following publication in two (2) newspapers of general circulation.

CARLOS G. DOMINGUEZ III
Secretary of Finance

NOV 18 2019

Recommending approval

CAESAR R. DULAY
Commissioner of Internal Revenue

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