REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

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# REVENUE REGULATIONS NO. 14-2015

SUBJECT : AMENDING SECTION 2 OF REVENUE REGULATIONS NO. 12-2015 IN RELATION TO REVENUE REGULATIONS NO. 10-2015

TO : All Business Establishments, Internal Revenue Officials and Employees and Others Concerned

**SECTION 1. SCOPE.** – Pursuant to the provisions of Section 8 of Revenue Regulations (RR) No. 10-2015, also known as the Use of Non-thermal Paper for All Cash Register Machines (CRMs)/Point-of-Sale (POS) Machines and Other Invoice/Receipt Generating Machine/Software, these Regulations are hereby issued to further amend RR No. 12-2015.

**SECTION 2. AMENDMENT.** Section 2 of RR No. 12-2015, is hereby further amended to be read as follows:

*"xxx xxx xxx*

*SECTION 8. TRANSITORY PROVISIONS. - In order to provide ample time in procuring, reconfiguring machines and systems, to comply with Section 5, adjustments shall be undertaken on or before December 31, 2015. Any extension due to enhancements of systems required to be undertaken abroad shall seek the approval from the concerned Regional Director or ACIR, Large Taxpayer Service which shall not be longer than six (6) months from the effectivity of these Regulations.*

*xxx xxx xxx"*

**SECTION 3. EFFECTIVITY.** The provisions of these Regulations shall take effect immediately.

CESAR V. PURISIMA
Secretary of Finance

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Recommending Approval:

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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