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

09 AUG 2018

REVENUE REGULATIONS NO. 19-2018

SUBJECT : Amends Revenue Regulations (RR) No. 13-2018 Particularly on the Use of Invoices / Receipts of Previously Registered VAT Taxpayers who are now Non-VAT Taxpayers Pursuant to Section 84 of Republic Act (RA) No. 10963, or the "Tax Reform for Acceleration and Inclusion (TRAIN Law)"

TO : All Internal Revenue Officials, Employees and Others Concerned

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SECTION 1. SCOPE. – Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code of 1997 (Tax Code), as amended, these Regulations are hereby promulgated to amend the transitory provisions of RR No. 13-2018 on the use of invoices / receipts which were stamped "Non-VAT registered as of (date of filing an application for update of registration). Not valid for claim of input tax."

SECTION 2. AMENDMENT. – Section 13 of RR No. 13-2018 is hereby amended by providing deadline on the use of stamped Non-VAT invoices/receipts to read as follows:

"SECTION 13. TRANSITORY PROVISIONS. –

XXX XXX XXX

A number of unused invoices/receipts, as determined by the taxpayer with the approval of the appropriate BIR Office, may be allowed for use, provided the phrase "Non-VAT registered as of (date of filing an application for update of registration). Not valid for claim of input tax." shall be stamped on the face of each and every copy thereof, until new registered non-VAT invoices or receipts have been **printed and** received by the taxpayer **or until August 31, 2018, whichever comes first**. Upon receipt **of newly-printed registered non-VAT invoices or receipts**, the taxpayer shall submit, **on the same day,** a new inventory list of, and surrender for cancellation, all unused previously-stamped invoices/receipts."

SECTION 3. REPEALING CLAUSE. – All revenue issuances inconsistent with the provisions of these Regulations are hereby amended, modified or repealed accordingly.

CARLOS G. DOMINGUEZ
Secretary of Finance
AUG 02 2018

Recommending Approval:

CAESAR R. DULAY
Commissioner of Internal Revenue

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