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

June 1, 2016

REVENUE REGULATIONS NO. 5-2016

SUBJECT : **Amending Section 3 of Revenue Regulations No. 15-2012 Providing for Additional Criteria in the Accreditation of Printers Engaged in Printing Services of Official Receipts, Sales Invoices and Other Commercial Receipts and/or Invoices**

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

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244, in relation to Section 237 and 238 of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to amend RR No. 15-2012 by providing additional policies in the accreditation of printers engaged in printing services of official receipts, sales invoices and other commercial receipts and/or invoices.

SECTION 2. AMENDMENT. – Additional policies on the criteria to qualify for accreditation under Section 3 of RR No. 15-2012, which shall read as follows:

"**Section 3. Policies and Guidelines**

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2. To qualify for accreditation with the Bureau, the applicant-printer must comply with the criteria enumerated below:

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j. **The printer has no record of any pending criminal complaint filed by the BIR for tax evasion and other criminal offenses under the Tax Code, whether filed in court or in the Department of Justice (DOJ) or subject of final and executory judgment by court;**

k. **The printer has not been tagged in any BIR tax system as "Cannot Be Located (CBL) Taxpayer".**

CBL shall refer to a status of a registered taxpayer whose whereabouts could not be located in the address given by him/it in the return filed or at the address registered/given by him/it to the BIR;

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l. The Printer has not been tagged in any BIR tax system as "Inactive".

Inactive shall refer to a status of a registered taxpayer under any of the following:

i. A non-individual taxpayer that has notified the BIR district office of the temporary cessation of its business operations;

ii. A taxpayer that has stopped filing all its tax returns for the last two (2) years, which requires issuance of a notice of investigation;

iii. A newly registered taxpayer who fails to file the required tax returns/declarations due for the applicable initial quarter;

iv. A taxpayer that may be identified as such by the CIR in a separate revenue issuance.

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22. Accreditation shall be valid for five (5) years from the date of issuance of the Certificate of Accreditation (Annex "A"). The Printer shall apply for renewal of accreditation within thirty (30) days prior to the expiration of the validity period.
Example:
Date of issuance: June 30, 2016
Date of expiration: June 30, 2021

Thus, the printer may apply for renewal starting May 31, 2021, and the last date shall be on June 29, 2021;

23. Only principal and supplementary receipts/invoices printed by a printer that was accorded official accreditation and consequently included in the BIR List of Accredited Printers shall be valid for purposes of claiming VAT; otherwise, such receipts/invoices shall be deemed spurious, thus shall not serve a valid claim for Input Tax by the buyer of goods and/or services.

XXX XXX XXX"

SECTION 3. TRANSITORY PROVISION. – All new applications for accreditation of Printers received upon effectivity of these Regulations shall be processed by the RDO/LTAD/ELTRD/LTD office concerned based on existing revenue issuances and shall have a validity period of five (5) years upon approval/issuance of the Certificate of Accreditation.

All the existing accreditation of printers engaged in printing services of official receipts, sales invoices and other commercial receipts and/or invoices as of the effectivity of these Regulations, shall be valid for five (5) years from the date of issuance of the corresponding Certificate of Accreditation, subject for renewal.

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SECTION 4. PENALTIES. – Any acts or omissions violating the provisions of these Regulations shall be subject to the revocation of the printer's Certificate of Accreditation pursuant to Revenue Regulations No. 15-2012 and imposition of corresponding penalties provided for under the existing laws, rules, and regulations, in addition to the imposition of penalties pursuant to Section 264 of the National Internal Revenue Code, as amended.

SECTION 5. REPEALING CLAUSE. – The provisions of any existing regulations, rulings or orders, or portions thereof inconsistent with the provisions of these Regulations are hereby revoked, repealed or amended accordingly.

SECTION 6. EFFECTIVITY. – This Regulations shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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