**REPUBLIKA NG PILIPINAS**
**KAGAWARAN NG PANANALAPI**
**KAWANIHAN NG RENTAS INTERNAS**

March 31, 2005

# REVENUE REGULATIONS NO. 7 - 2005

**SUBJECT : Amending Pertinent Provision of Revenue Regulations No. 4-2000, 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 Tax Code of 1997, this Regulation is hereby promulgated to provide a new BIR Notice to be exhibited at place of business.

**SECTION 2. Exhibition of Notice at Place of Business** – For the purpose of enhancing accomplishment of the objectives of RR No. 4-2000, the "NOTICE" provided for under Section 3 is hereby changed to conform strictly to the following:

| | |
|---|---|
| ASK FOR RECEIPT<br><br>This will ensure that the taxes on your purchases will be remitted to the government. It will be used for the development of the Philippines | B I R<br><br>2 to 4 YEARS IMPRISONMENT<br>FOR NON ISSUANCE OF RECEIPT<br>REPORT VIOLATORS TO ANY OF FOLLOWING:<br>❖ BIR CONTACT CENTER (02)981-8888<br>❖ commissioner@bir.gov.ph<br>❖ BIR DISTRICT OFFICES<br><br>(Name of Business Establishment)<br><br>(TIN) |

RR#____.This NOTICE shall cause to be posted in place of business, including branches and mobile stores in such area conspicuous to the public view.

**SECTION 3 – Repealing Clause**– All regulations, rules, orders or portions thereof contrary to the provisions of these Regulations are hereby modified and/or repealed accordingly.

**SECTION 5 – Effectivity** – These regulations shall take effect fifteen (15) days after publication in any newspaper of general circulation.

(Original Signed)
**CESAR V. PURISIMA**
Secretary of Finance

Recommending Approval:

(Original Signed)
**GUILLERMO L. PARAYNO**
Commissioner of Internal Revenue