7/25/23

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
National Office Building

JUL 25 2023

**REVENUE REGULATIONS No. 8-2023**

**SUBJECT** : Official Receipts/Sales Invoices On Purchases of Senior Citizens (SCs) And Persons With Disabilities (PWDs) Through Online (E-Commerce) or Mobile Applications, In Relation To Revenue Regulations (RR) No. 10-2015

**TO** : All Internal Revenue Officers and Others Concerned

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**SECTION 1. Scope.** — Pursuant to Section 244 of the National Internal Revenue Code of 1997, as amended, these Regulations shall apply to all persons natural or juridical, registered or not, engaged in the sale of goods or services as provided under Republic Act (RA) No. 7432, as amended by RA Nos. 9257 and 9994; and RA No. 7277, as amended by RA No. 10754, for qualified transactions made online or through mobile applications by SCs and PWDs.

**SECTION 2. Background** — Upon the issuance of Joint Memorandum No. 01 Series of 2022[1] (JMC No 1 s. 2022) which highlighted the mandatory benefits of SCs/PWDs even for online transactions, issues were raised related to compliance with RR No. 10-2015 which has the signature of the SC/PWD on the receipt/invoice as a substantiation requirement. Digital means of validation of benefits entitlement were apparently not contemplated when the RR was issued.

**SECTION 3. Information that Shall Appear in the Official Receipts/Sales Invoices** — The signature of the SC/PWD, as contemplated in RR No. 10-2015, shall not be required for qualified purchases made by SCs/PWDs online or through mobile applications. Nonetheless, the SC/PWD Identification Card number should still be provided by the SC/PWD when purchasing through online or mobile platforms; and the rules on entitlement to the benefits of the SC/PWD and to the tax deduction, pursuant to RR No. 7-2010, as amended; RR No. 5-2017, as amended; JMC No. 01 s.2022; and to future issuances pertaining to SC/PWD purchases through online or mobile applications, shall be strictly followed.

**SECTION 4. Repealing Clause.** — The provisions of all existing rules, regulations and other issuance or portions thereof inconsistent with the provisions of these Regulations are hereby modified, repealed or revoked accordingly.

**SECTION 5. Effectivity.** — These Regulations shall take effect fifteen (15) days after publication in the Official Gazette or newspaper of general circulation, whichever comes first.

**BENJAMIN E. DIOKNO**
Secretary of Finance

JUL 06 2023

Recommending Approval:

**ROMEO D. LUMAGUI, JR.**
Commissioner of Internal Revenue

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[1] JMC No. 01 Series of 2022 of the Department of Trade and Industry (DTI), Department of Social Welfare and Development (DSWD), National Commission of Senior Citizens (NCSC), National Council on Disability Affairs (NCDA), Department of Health (DOH), Department of the Interior and Local Government (DILG), and Bureau of Internal Revenue (BIR) dated May 6, 2022.