

**[ BIR REVENUE MEMORANDUM ORDER NO. 12-  
2013, May 02, 2013 ]**

**PRESCRIBING WORK-AROUND GUIDELINES AND PROCEDURES  
IN THE PROCESSING OF AUTHORITY TO PRINT (ATP) OFFICIAL  
RECEIPTS (ORS), SALES INVOICES (SIS) AND OTHER  
COMMERCIAL INVOICES (CIS) IN THE INTERIM PERIOD UNTIL  
THE ON-LINE ATP SYSTEM PURSUANT TO REVENUE  
REGULATIONS (RR) NO. 18-2012 IS FULLY DEVELOPED**

**I. OBJECTIVE**

This Order is issued to provide additional policies and uniform guidelines and procedures in the processing of Authority to Print ORs, SIs and CIs in the interim period until the On-line ATP System is available for implementation.

**II. POLICIES**

A. Only BIR Accredited Printers shall be authorized to print Principal and Supplementary Receipts and Invoices pursuant to RR No. 15-2012. However, Printers that were issued provisional accreditation number shall also be allowed to print principal and supplementary receipts/invoices. Sub-contracting to non-accredited printer/s is strictly prohibited;

B. Taxpayers engaged in business, government or private, that use manually-issued receipts/invoices shall abide by the guidelines and procedures set forth in this order;

C. Taxpayers engaged in business whether government or private, that use receipts/invoices issued thru Cash Register Machine/Point-Of-Sale Machines (CRM/POS) and/or Computerized Accounting System (CAS) [regulated in a separate revenue issuance] shall not be covered under this Order;

D. All the information required under this Order in the printing of ORs/SIs/CIs shall be pre-printed at the face of the loose-leaf receipts/invoices using computer-aided machines (e.g. MS Excel, etc.).

E. National Government Agencies, Government Owned and Controlled Corporations and Local Government Units referred herein to as Government Instrumentalities or GIs for brevity, engaged in *governmental* and/or *proprietary* function shall be guided by the following:

1. Governmental Function:

- a. For unregistered governmental function, apply for registration with the BIR pursuant to Title IX, Chapter II, Section 236 of the NIRC as amended by filing BIR form 1903;
- b. Not required to secure ATP in the printing of Government Accountable Form No. 51, Revenue Official Receipts (RORs), Tax Receipts and other receipts in

whatever name or form being issued for governmental functions.

2. Proprietary Function (as defined in Revenue Regulations No. 18-2012):

a. For unregistered proprietary function

- If the registered address of the business activity is similar or co-located with the GI whose governmental function is already registered pursuant to Title IX, Chapter II, Section 236 of the NIRC as amended, the GI shall file a registration information update by filing BIR Form No. 1905 for the following:

- i. Business Activity/ies;
- ii. Additional Tax Type/s Details;
- iii. Trade Name (if applicable);
- iv. Books of Accounts

- If the registered address of the business activity is other than the registered address of the GI, the GI shall file an Application for Registration as Branch using BIR form No. 1903.

b. Required to secure ATP prior to the printing of its principal and supplementary receipts/invoices indicating all information required under this Order.

F. The application for ATP (BIR Form No. 1906, as revised, see Annex A) together with the necessary documentary requirements shall be submitted to the Revenue District Office (RDO)/Large Taxpayer Office (LT Office) concerned having jurisdiction over the Head Office (HO) of the taxpayer-applicant. However, the old BIR Form No. 1906 shall still be used until the revised form become available;

G. In the interim, all applications for ATP shall be processed using the Registration System of the Integrated Tax System (ITS) which shall generate the prescribed ATP under RMO No. 83-99, as amended by RMO No. 28-2002 (see Annex B). The following information shall be typed or printed on the ATP that will serve as guide/reference for accredited printers in printing principal and supplementary receipts and invoices, to wit:

1. Date of ATP;
2. Validity period of the ATP;
3. Printer's Accreditation Number; and
4. Date of Accreditation;

H. The buyer of goods on account or credit evidenced by a Charge Sales Invoice shall be entitled to claim input taxes. Upon collection of the account by the seller, a Collection Receipt (Supplementary Receipt) shall be issued to the client/buyer to evidence the receipt thereof;

I. The principal and supplementary receipts and invoices of the HO and each of the branches shall have its own independent series of serial number;

J. The ORs/SIs/CIs shall be printed showing among others the following (see Annex C for sample receipts/invoices):

1. Taxpayer's (TP) Registered Name;

2. TP's Business Name/style (if any);
3. A statement that the taxpayer is VAT or Non VAT registered followed by the Taxpayers Identification Number (TIN) and 3-digit Branch Code.(Example: VAT Registered TIN 123-456-789-000);
4. Business address where such ORs/SIs/CIs shall be used;
5. Date of transaction;
6. Serial number of the OR/SI/CI printed prominently;
7. A space provided for the Name, Address and TIN of the buyer;
8. Description of the items/goods or nature of service;
9. Quantity;
10. Unit cost;
11. Total cost;
12. VAT amount (if transaction is subject to 12% VAT);
13. If the VAT taxpayer is engaged in mixed transactions, the amounts involved shall be broken down to: VATable Sales, VAT Amount, Zero Rated Sales, and VAT Exempt Sales;
14. For Non-VAT ORs/SIs, and other CIs (VAT or Non-VAT) such as delivery receipts, order slips, purchase orders, provisional receipts, acknowledgment receipts, collection receipts, credit/debit memo, job orders and other similar documents that form part of the accounting records of the taxpayer and/or issued to their customers, in addition to the above-enumerated applicable information, the phrase "**THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX**" in bold letters, shall be conspicuously printed at the face of the Non VAT ORs/SIs and other CIs;
15. Taxpayers whose transactions are not subject to VAT or Percentage Tax shall issue non-VAT principal receipts/invoices indicating prominently at the face of such receipts/invoices the word "EXEMPT".
16. If the taxpayer is subject to percentage tax under Title V of the NIRC as amended, but also sells goods/services under Section 109 (A) to (W), excluding (E) of the same Code, as amended by Republic Act No. 10378, the non-VAT principal receipts/invoices shall indicate the breakdown of Sales Subject to Percentage Tax (SSPT) and Exempt Sales;

K. The following information shall be printed at the bottom portion of the OR/SI/CI:

1. Name, address and TIN of the accredited printer;
2. Accreditation number and the date of accreditation of the accredited printer;
3. ATP number, OCN, date issued (mm/dd/yyyy) and valid until (mm/dd/yyyy);
4. BIR Permit Number (if loose leaf OR/SI/CI);
5. Approved inclusive serial numbers of OR/SI/CI;
6. Security/Special markings/features of the accredited printer;
7. The phrase "**THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE ATP.**"

L. For taxpayers transacting with Senior Citizen/s (SC/s) and/or Person/s With Disability (PWD) pursuant with Republic Act No. 9994 known as "Expanded Senior Citizens Act of 2010", in addition to the information enumerated above, a space for the following shall also be required:

1. Senior Citizen TIN;
2. OSCA ID No./PWD ID No.;
3. Senior Citizen Discount/PWD Discount; and
4. Signature of the Senior Citizen/PWD.

However, for taxpayers whose transactions are not covered by RA 9994, the above information may not be indicated.

M. The sample format of principal and supplementary receipts/invoices (Annex C) contains the basic information required under this Order. Other information, size, and/or format as necessary depending on industry peculiarity and taxpayer needs are hereby allowed, provided that such receipts/invoices are compliant with this Order;

N. A taxpayer with expiring principal and supplementary receipts/invoices shall apply for a new ATP not later than sixty (60) days prior to the actual expiry date;

O. Consistent with RR No. 18-2012, a Committee on Destruction and Disposal of Surrendered Expired/Expiring Receipts/Invoices shall be created comprised of the following:

1. Revenue District Office

Head - Assistant Revenue District Officer/Assistant Chief, LTDO

Members Chief, Assessment Section  
- Chief, Administrative Section  
Chief, Taxpayer Service

2. Large Taxpayer Service

a. Regular Large Taxpayer:

Head - Assistant Chief, LT Assistance Division

Members- Asst. Chief, LT Audit Division I  
Asst. Chief, LT Audit Division II  
Asst. Chief, LT Audit Division III  
Asst. Chief, Records Division (Administrative Service)  
Chief, Registration Section, LTAD

b. Excise Large Taxpayer:

Head - Assistant Chief, Excise Taxpayer Regulatory Division

Members- Asst. Chief, LT Audit Division I  
Asst. Chief, LT Audit Division II  
Asst. Chief, Records Division (Administrative Service)  
Chief, Registration Section, ETRD

P. The RDO having jurisdiction over the taxpayer's branch office shall provide the RDO of the taxpayer's head office with the Report of Destruction and Disposal on ORs/SIs/CIs surrendered by taxpayer-branch office/s on or before the tenth (10th) day after the date of actual destruction.

Q. The Revenue Data Center (RDC) concerned shall act on technical issues and concerns raised by taxpayers. Conversely, operational issues shall be acted upon by RDO/LT Office concerned.

### **III. PROCEDURES**