

**[ BIR REVENUE MEMORANDUM ORDER NO. 13-  
2003, April 25, 2003 ]**

**PRESCRIBING THE USE OF BIR PRINTED RECEIPTS/INVOICES**

*SECTION 1. Objectives.* — This Order is issued to:

- (1) Allow establishments found during the Tax Compliance Verification Drive (TCVD) without duly authorized receipts/invoices or cash register machine/point of sale machines or similar devices to operate provisionally thru the use of BIR Printed Receipts/Invoices (BPR) pending issuance of the regular authority to print receipts/invoices or permit to use Cash Register/Point-Of-Sale Machines (CRM/POS)
- (2) Prescribe guidelines on the use of BIR Printed Receipts (BPR)
- (3) Allow various taxpayers to use an alternative receipts/invoices without violating Sec. 237 of the Tax Code.

*SECTION 2. Statement of Policy.*

The Bureau has embarked upon a nationwide Tax Compliance Verification Drive to apprehend business establishments violating internal revenue laws, rules and regulations particularly non-issuance of duly authorized receipts/invoices or use of unregistered CRM/POS machines or similar devices. Should taxpayers found to have violated these rules for the first time be willing to immediately rectify the violations detected, use of the BPR will be allowed for a limited period pending compliance with necessary permits.

On the other hand, the recent inclusion of professionals, actors, talents and others under the VAT laws requires them to issue VAT/Non-VAT receipts. The use of BPRs will be made available to them should their requirements not justify printing large quantities of invoices.

*SECTION 3. Coverage.* — All registered taxpayers who are required by law under Section 237 of the Tax Code to issue duly registered receipts or sales and/or commercial invoices may, at their option, use the BPR provided these taxpayers have business transactions that will require the use of not more than one booklet of fifty pages in one taxable period (of not less than 12 months).

However, the use of BPR is mandatory for taxpayers who were found during the TCVD to have committed for the first time any of the following violations:

1. Failure to register with BIR under Sec. 236 of the Tax Code but has commenced business and failure to issue duly registered receipts or invoices;
2. Registered with BIR but without required receipts or invoices;
3. Possession of any of the following: