



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 06, 2019

REVENUE MEMORANDUM CIRCULAR NO. 117-2019

**SUBJECT : Amending Section II of Revenue Memorandum Circular No. 28-2019
Relative to the Use of Bureau of Internal Revenue Printed
Receipt/Invoice**

TO : All Internal Revenue Officials, Employees and Others Concerned.

Revenue Memorandum Circular (RMC) No. 28-2019 prescribed the use of the Bureau of Internal Revenue Printed Receipt/Invoice (BPR/BPI) as one of the reforms in starting a business. This will allow new business taxpayers to immediately start its business operations while waiting for the printing or delivery of its receipts/invoices by the BIR-accredited printers. This Circular is issued to amend Section II, paragraph one (1) of RMC No. 28-2019 to clarify confusion on the use of the BPR/BPI.

Section II of RMC No. 28-2019 is hereby amended to read as follows:

“II. Use of BPR/BPI

In order for new business registrants to immediately commence its business operations after registration, they shall be allowed to secure (buy) BPR/BPI at the time of registration from the New Business Registrant Counter (NBRC), in lieu of securing an Authority to Print (ATP) principal receipts/invoices. An ATP principal receipts/invoices shall become optional for new business registrants during registration, in case they opted to buy the BPR/BPI for their use. They shall be allowed to use said BPR/BPI during the first year of business operation or until its full consumption, whichever comes first. In addition, new business registrants who opted to use BPR/BPI during its first year of business operations are required to secure an ATP principal receipts/invoices beginning its second year of its operation or before the remaining BPR/BPI are fully consumed, whichever comes later.

For taxpayers whose business transactions will require the use of not more than one booklet of fifty sets in one taxable period (not less than twelve months), they shall be allowed to secure (buy) BPR/BPI even beyond one-year period from the date of business registration with the Bureau.

The BPR/BPI shall be issued as principal evidence in the sale of goods and/or properties and/or services or lease of properties. It can be used as a supporting document in claiming expenses as deduction from ordinary gross income or claim as input tax credit, subject to existing rules and regulations on invoicing requirements for taxation purposes.

It is hereby clarified that the use of BPR/BPI is in lieu of principal receipts/invoices of the new business registrants, thus, an ATP for supplementary receipts/invoices are required, if the new business registrants shall use supplementary receipts/invoices. Moreover, new business registrants may also use their own principal receipts/invoices with an ATP issued during registration in case BPR/BPI shall not be used.”

All internal revenue officers and employees are hereby enjoined to give this Circular a wide publicity as possible.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue

H-2
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