



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

February 22, 2019

REVENUE MEMORANDUM CIRCULAR NO. 28-2019

SUBJECT : Prescribing the Use of Bureau of Internal Revenue Printed Receipt/Invoice

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

The Bureau of Internal Revenue is committed to support our government's program in improving our country's competitiveness and ease of doing business ranking by implementing reforms that address issues in the area of "starting a business" related to this Bureau. This is in relation to Republic Act (R.A.) No. 11032 otherwise known as Ease of Doing Business and Efficient Government Service Delivery Act of 2018. This Circular is being issued to prescribe 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.

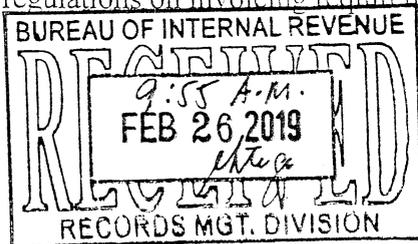
I. Issuance of Receipts or Sales Invoices

Pursuant to Section 237 of the National Internal Revenue Code (NIRC), as amended by R.A. No. 10963 otherwise known as the "Tax Reform for Acceleration and Inclusion (TRAIN)" Act, all persons subject to an internal revenue tax shall, at the point of each sale and transfer of merchandise or for services rendered valued at One hundred pesos (P100), issue duly registered receipts or sale or commercial invoices.

II. Use of BPR/BPI

New business registrants are required to secure Authority to Print (ATP) principal receipts/invoices upon registration with the BIR. However, in order for them to immediately commence business operations after registration, they shall be allowed to secure BPR/BPI at the time of registration from the New Business Registrant Counter (NBRC) in the meantime that their receipts are being printed. They shall be allowed to use said BPR/BPI for a period of fifteen (15) days from the date of registration, hence, the number of booklets to be issued shall be limited to the estimated number of transactions for such period. However, new business registrants may opt not to avail of the BPR/BPI and make use of their own receipts/invoices covered by the ATP issued during registration.

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.



III. Printing of BPR/BPI

Only the BIR is allowed to print and issue the BPR/BPI. A separate revenue issuance shall be issued prescribing the format to be used in printing the BPR/BPI to conform with existing revenue issuances. All existing BPR in the BIR offices that do not comply with the format showing required information are deemed invalid and subject for appropriate disposal/destruction.

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



CAESAR R. DULAY

Commissioner of Internal Revenue

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