

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

Date: August 13, 2013

**REVENUE MEMORANDUM CIRCULAR NO. 52-2013**

**SUBJECT** : Clarifying the Validity of Unused/Unissued Principal and Supplementary Receipts/Invoices Printed Prior to January 18, 2013 and other matters

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

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This Circular is issued to clarify the validity of Unused/Unissued Principal and Supplementary Receipts/Invoices Printed Prior to January 18, 2013 and other Matters.

**CLARIFICATION**

***I. Receipts with Authority to Print prior to January 1, 2011***

All Principal and Supplementary Receipts/Invoices with Authority to Print (ATP) *dated prior to January 1, 2011* shall no longer be valid as of August 31, 2013 pursuant to Revenue Regulations (RR) No. 018-12<sup>1</sup> and Revenue Memorandum Circular No. 44-2013.<sup>2</sup>

Issuance of said receipts/invoices starting August 31, 2013 constitutes a violation of Section 264 of the Tax Code of 1997 (Tax Code), as amended, and is considered as if no receipt/invoice was issued. Consequently, no deduction from gross income shall be allowed using these receipts/invoices as these are not valid proof of substantiation. Furthermore, in case of VAT-registered persons, no input tax may be claimed using these receipts/invoices.

***II. Receipts with Authority to Print dated to January 1, 2011 to January 17, 2013***

All Principal and Supplementary Receipts/Invoices with ATP *dated January 1, 2011 to January 17, 2013* may be used until October 31, 2013 provided that new ATP was issued on or before August 30, 2013. However, application for new ATP filed after April 30, 2013 is deemed to have been filed out of time and subject to a penalty of One Thousand pesos (Php1000) pursuant to Section 264 of the Tax Code, as amended.

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<sup>1</sup> Regulations in the Process of Authority to Print (ATP) Official Receipts, sales Invoices, and Other Commercial Invoices using the On-line ATP System and Providing for the Additional Requirements in the Printing Thereof.

<sup>2</sup> Extending the Validity of Unused/Unissued Principal and Supplementary Receipts/Invoices Printed Prior to January 18, 2013 and other Matters.

In all principal and supplementary receipts/invoice which can still be used until October 31, 2013, the term "valid until October 31, 2013 only" shall be stamped prominently on the face of the receipts or invoices (original and duplicate copies). Otherwise, no deduction and input tax may be claimed using these receipts/invoices.

### **III. Tax Compliance Verification Drive**

All Revenue District Officers (RDO) and Chief-Large Taxpayers District Offices (Chief) are hereby instructed to ensure compliance with this Circular and to match the taxpayers' database against the ATPs issued as of January 18, 2013.

A report on the compliance and matching of Taxpayers' database as against the ATPs issued shall be submitted to the Regional Director (RD)/Assistant Commissioner-Large Taxpayers (ACIR-LTS) Service. Pursuant to the report and upon recommendation of the RDO/Chief, a mission order shall be issued by the RD/ACIR-LTS.

Cases due for verification on tax compliance noted by RDO/Chief in violation of this Circular shall be covered by existing procedures on Tax Compliance Verification Drive (TCVD).

### **IV. Tax Clearance**

To fully implement the requirements under RR No. 18-12, a certified true copy of the ATP shall be included as attachment in any application for tax clearance. Accordingly, non-submission of ATP shall be a ground for non-issuance of tax clearance for whatever purposes.

All concerned are hereby enjoined to be guided accordingly and give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
*Commissioner of Internal Revenue*