NATIONAL ADMINISTRATIVE REGISTER · DECEMBER 14, 2011

REQUIRING THE MANDATORY SUBMISSION OF QUARTERLY SUMMARY LIST OF SALES AND PURCHASES (SLSP) BY ALL VAT REGISTERED TAXPAYER THEREBY AMENDING SECTION 4.114-3 OF REVENUE REGULATIONS...

BIR REVENUE REGULATIONS NO. 1-2012, December 14, 2011

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Adopted: 14 December 2011
Date Filed: 29 February 2012

SECTION 1. COVERAGE. Pursuant to the provisions of Sec 244 and 245 of the National Internal Revenue Code of 1997, as amended these regulations are hereby promulgated to amend certain provisions of Revenue Regulations (RR) No. 16-2005, as amended, otherwise known as the Consolidated Value-Added Tax Regulations of 2005.

SECTION 2. SUBMISSION OF QUARTERLY SUMMARY LIST OF SALES AND PURCHASES. Section 4.114-3 (a) and (e)(7) is hereby modified to read as follows:

> "SECTION 4.114-3. Submission of Quarterly Summary List of Sales and Purchases. —
>
> a. Persons Required to Submit Summary Lists of Sales/Purchases. —
>
> (1) Persons Required to Submit Summary Lists of Sales. — All persons liable for VAT such as manufacturers, wholesalers, service-providers, among others are required to submit Summary List of Sales.
>
> (2) Persons Required to Submit Summary Lists of Purchases. — All persons liable for VAT such as manufacturers, service-providers, among others are required to file Summary List of Purchases.
>
> x x x
> e. Rules in the Presentation of the Required Information in the Summary Schedules. —
>
> x x x
> (7) The Quarterly Summary List of Sales and Purchases shall be submitted through Compact disk-recordable (CDR) medium following the format provided in Subsection (g) hereof."
>
> Section 4.114.3(f) is hereby repealed, and (g), (h), (i) renumbered as follows:
>
> "f. Required Procedure and Format in the Submission of Quarterly List of Sales and Purchases –
>
> x x x
> g. Issuance of Certificate of VAT Withheld at Source –
>
> x x x
> h. Penalty Clause –
>
> x x x"

SECTION 3. REPEALING CLAUSE. The provisions of RR 16-2005 and all other issuances inconsistent

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herewith are hereby repealed, modified or amended accordingly. Likewise, all reference to “magnetic form 3.5-inch floppy diskettes” in RR 16-2005 shall henceforth refer to “Compact Disk-Recordable (CDR)”.

SECTION 4. EFFECTIVITY. This revenue regulations shall take effect on January 1, 2012.

(SGD.) CESAR V. PURISIMA
Secretary of Finance

Recommending Approval:

(SGD.) KIM S. JACINTO - HENARES
Commissioner of Internal Revenue

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