EXHIBITION OF THE VALUE-ADDED TAX (VAT) REGISTRATION NUMBER

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SECTION 1. Scope . — Pursuant to Section 245 in relation to Section 4, both of the National Internal Revenue Code, as amended, these regulations are hereby promulgated to require the posting or exhibiting of the VAT registration number by registered VAT persons in business establishments.

SECTION 2. Requirement . — Every person registered as a VAT taxpayer pursuant to Sec. 107 of the Tax Code, as implemented by Sec. 18, of Revenue Regulations No. 5-87, shall post or exhibit his VAT Registration Number at the front door or other prominent place in his principal place of business and at each branch in such a way that it is clearly and easily visible to the buying public. The requirement is mandatory because under the value-added tax system, every customer is entitled to know whether the seller is a VAT-registered person for purposes of the input tax credits, and whether the charging of the value-added tax is justifiable.

In order to insure visibility, the VAT registration number shall be printed or handwritten in black ink or paint on a white cardboard. The minimum size of the cardboard shall not be smaller than 9 1/2 inches by 3 1/2 inches. The vertical length of each number shall not be less than two (2) inches, and the words "VAT Reg. No." may be printed or written on top of the number with a vertical length of not less than two (2) centimeters.

SECTION 3. Effectivity . — These Regulations shall take effect immediately.

Adopted: 28 Jan. 1988

(Sgd.) BIENVENIDO A. TAN, JR.
Commissioner

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