NATIONAL ADMINISTRATIVE REGISTER · JUNE 20, 2018

AMENDING REVENUE REGULATIONS (RR) NO. 10-2015 AS AMENDED BY RR NOS. 12-2015, 14-2015 AND 6-2016 ON THE USE OF NON-THERMAL PAPER FOR ALL CASH REGISTER MACHINES (CRMS)/POINT OF SA...

REVENUE REGULATION NO. 16-2018, June 20, 2018

Read online (full-text search, related cases, audio case brief): https://batas.org/library/c3b34fe1c6b2/

Adopted: 30 April 2018
Date Filed: 20 June 2018

SECTION 1. SCOPE. – Pursuant to the provisions of Section 244, in relation to Section 203, 222 and 235 of the National Internal Revenue Code of 1997 (NIRC), as amended, these Regulations is hereby promulgated to amend the following provisions of RR 10-2015 as amended by RR 12-2015, 14-2015 and 6-2016.

SECTION 2. AMENDMENTS. Sections 2, 3, 4, 5 and 6 of RR 10-2015 are hereby amended to read as follows:

All taxpayers using CRM/POS machines or other invoice/receipt generating machine/software shall have the option to use the type of paper depending on their business requirements, subject to the retention and preservation of accounting records for a period within which the Commissioner is authorized to make an assessment and collection of taxes, as prescribed in Section 203 and 222 of the 1997 National Internal Revenue code, as amended.

All tape receipts issued and the data printed on the tape receipts shall show the information required under Section 5 of RR 10-2015, as amended, namely:

- Taxpayer's (TP) Registered Name;

- TP's Business Name/style, if any;

- A statement that the taxpayer is VAT or NON VAT registered followed by the Taxpayers Identification Number (TlN) and 4-digit branch code. Example: VAT Registered TIN 123-456-789-0000;

- Machine Identification Number (MlN);

- Serial number of the CRM/POS machine;

- Detailed business address where such Official Receipts (ORs)/Sales Invoices (Sls)/Commercial Invoices (Cls) shall be used/located;

- Date of transaction;

- Serial Number of the OR/SI/CI printed prominently;

- A space provided for the Name, Address and TIN of the buyer;

- Description of the items/goods or nature of service;

- Quantity;

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

- Unit cost;

- Total cost;

- VAT amount (if transaction is subject to 12% VAT);

- lf the VAT taxpayer is engaged in mixed transactions, the amounts involved shall be broken down to: VATable sales, VAT Amount, Zero Rated Sales, and VAT Exempt Sales;

- For Non-VAT ORs/Sls and Cls (VAT or NON-VAT) such as delivery receipts, order slips, purchase orders, provisional receipts, acknowledgment receipts, collection receipts, credit/debit memo, job orders and other similar documents that form part of the accounting records of the taxpayer and/or issued to the customers, in addition to the above-enumerated applicable information, the phrase "THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX" in bold letters, shall be conspicuously printed at the bottom of the NON VAT ORs/Sls/Cls;

- Taxpayers whose transactions are not subject to VAT or Percentage Tax shall issue NON-VAT principal receipts/invoices indicating prominently at the face of such receipts/invoices the word EXEMPT;

- lf the taxpayer is subject to percentage tax under Title V of the 1997 NlRC, as amended, but also sells goods/services under Section 109 (A) to (W), excluding (E) of the same Code, as amended by Republic Act (RA) No. 10378, the non-VAT principal receipts/invoices shall indicate the breakdown of Sales Subject to Percentage Tax (SSPT) and Exempt Sales;

- The following shall be printed at the bottom portion of the OR/Sl/Cl:
o Name, address and TIN of the accredited supplier of CRM/POS/Other similar machines/software;
o Accreditation number and the date of accreditation (date issued "mm/dd/yyyy" and valid until "mm/dd/yyyy") of the accredited supplier;
o BIR Final Permit To Use (PTU) Number;
o The phrase "THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE PERMIT TO USE."

- For taxpayers transacting with a Senior Citizen (SC) and/or Person/s With Disability (PWD) pursuant to RA 9994 (Expanded Senior Citizens Act of 2010) and RA 10754 [(An Act Expanding the Benefits and Privileges of Persons With Disability (PWD)], respectively, a space for the following shall also be required:
o Senior Citizen/PWD TIN;
o OSCA lD No./PWD lD No.
o Senior Citizen / PWD discount (show detailed breakdown of the 20% discount and/or 12% VAT exemption, whichever is applicable; and o Signature of the SC/PWD.

However, for taxpayers whose transactions are not covered by RA 9994/10754, the above information may not be indicated.

Moreover, the buyer/customer who maybe needing proof of such payment to be able to claim for expense (for income tax purposes) or input tax (for VAT purposes), may return the issued tape receipt to the seller and request for issuance of a manual invoice or receipt. Whenever so requested by the buyer/ customer, the seller shall issue the manual receipt/invoice, whichever is applicable, to replace the previously issued tape receipt.

Sales generated from CRM/POS machines where tape receipts issued were replaced by manual invoice/receipt shall be deducted from the sales to be reported in the eSALES system of the BlR. This deduction shall be reflected as an adjustment in the CRM Sales Book/Back end report.

The returned tape receipt shall be attached to the duplicate copy of the manually issued invoice/receipt and shall

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

be the basis in adjusting the sales. However, the sales that were replaced with manual invoice/receipt shall still be included but separately indicated in the Summary List of Sales (SLS) required to be submitted by VAT registered taxpayers.

SECTION 3. PENALTY PROVISIONS. - Any person who will not comply with these provisions shall be imposed a penalty based on existing revenue issuances.

SECTION 4. REPEALING CLAUSE. - The provisions of any existing regulations, rulings or orders, or portions thereof inconsistent with the provisions of these Regulations are hereby revoked, repealed or amended accordingly.

SECTION 5. EFFECTIVITY. – This Regulations shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

(SGD) CARLOS G. DOMINGUEZ III
Secretary of Finance

Recommending Approval:

(SGD) CAESAR R. DULAY
Commissioner of Internal Revenue

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.