PROHIBITION ON THE PRINTING OF PRINCIPAL AND SUPPLEMENTARY RECEIPTS/INVOICES BY NON-ACCREDITED/UNAUTHORIZED PRINTERS

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The Bureau of Internal Revenue (BIR) has been receiving complaints on the issuance of receipts/invoices printed by non-accredited/unauthorized printers. This Revenue Memorandum Circular is being issued in order to reiterate the implementation set forth under Revenue Regulations No. 15-2012 particularly the accreditation requirement as a prerequisite in printing services of principal and supplementary receipts/invoices.

Thus, only printers who have undergone accreditation process and have been granted accreditation by the BIR are authorized to print principal and supplementary receipts/invoices. Further, issuing receipts/invoices printed by non-accredited/unauthorized printers is tantamount to issuance of invalid receipts/invoices, which are not allowed for input tax to be claimed by VAT taxpayers.

A master list of accredited and authorized printers of principal and supplementary receipts/invoices with the BIR is available at the BIR website, www.bir.gov.ph.

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

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

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