

GUIDELINES AND PROCEDURES TO PRINT RECEITS/INVOICES, AND REGISTRATION AND STAMPING PRIOR TO THEIR USE

BIR REVENUE MEMORANDUM ORDER NO. 38-90, August 16, 1990

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/f7f7b6e5809a/>

I.

Objectives

This Order is issued to:

- (1) Provide guidelines and procedures to implement RR 2-90 relative to the restoration of registration and stamping of receipts and invoices prior to their use.
- (2) Reiterate procedures on the processing of applications and issuance of Authority to Print.
- (3) Institute measures in the form of prompt service for the benefit of the taxpayers.
- (4) Give wide publicity to Revenue Regulations 2-90 dated May 25, 1990.

Pursuant to the foregoing objectives, hereunder are the guidelines and procedures to be followed by all parties concerned.

II.

Guidelines

- 1 All Revenue District Officers (RDOs) are required to conduct an information drive on RR 2-90.
- 2 There should be displayed in the registration area of every district office a sign prominently bearing the notation "REGISTRATION AND STAMPING OF RECEIPTS/INVOICES DOES NOT REQUIRE PAYMENT OF ANY FEE."
- 3 RDOs should acquire and use stampers with security marks for the registration and stamping of receipts and invoices.
- 4 All revenue personnel shall endeavor to observe a maximum of three (3) – hour processing time for the registration/stamping of receipts or invoices. If this cannot be observed due to reasonable grounds, the taxpayer shall be notified when he can come back to pick up the registered/stamped receipts/invoices.
- 5 Computer-generated receipts/invoices are exempt from registration/stamping provided that relevant provisions of RR 2-78 on the use of loose-leaf are followed.

III.

Procedures

A. On the processing of application and issuance of Authority to Print - The Revenue District Officer (under whose jurisdiction the principal place of business of the printer is located) shall:

- 1 Receive the application for Authority to Print Receipts/Invoices. BIR Form No. 1953- A in quadruplicate from the printer, duly attested to by the taxpayer accompanied by:

a Four (4) draft copies of the receipts/invoices (original and every copy thereof) to be printed showing at the lower left hand corner the name, business address of taxpayer for whom the printing job is to be done, the proposed serial numbers and the number of booklets to be printed.

b Job order

c A copy of the approved permit to use loose leaf, in case of loose leaf invoices.

2. Process the application, taking into account the requirements stated in this memorandum.

3. If all requirements have been complied with, issue approved Authority to Print, to be distributed as follows:

Original

-

Printer's copy

Duplicate

-

Taxpayer (to be used
for registration of the
printed receipts/invoices)

Triplicate

-

Taxpayer's copy

Quadruplicate

-

RDO's copy

Within (20) days after the end of every calendar quarter, the printer shall render a quarterly report (Annex B) to the Revenue District Officer from whom Authority to Print Receipts/Invoices was secured.

4. Maintain a separate file of all approved Authorities to Print a register book and individual cards for each printer both containing the following information:

a Name of Printer

b Business Address

c TAN of Printer

d VAT/Non-VAT Registration No. of Printer

e Name and Business Address of Taxpayer for Whom Authority to Print was Secured

f Authority Number

g Date of Issuance

h Number of Pads and Inclusive Serial Numbers

B. On the Registration and Stamping of Receipts/Invoices

1 Generally, the Revenue District Officer under whose jurisdiction the place of business of the Head office of the taxpayer is located shall receive the printed receipts/invoices together with the copy of the duly-approved authority to print within 30 days from the date of printing and prior to their use.

2 All unregistered unused or unissued receipts or invoices still in the possession of the taxpayer that have been printed prior to the effectivity of RR 2-90 (August 21, 1990) must also be registered not later than Sept. 21, 1990 accompanied by the previously - approved authority to print pertaining thereto or if not available, a sworn statement stating the reasons for its unavailability.

Receipts/invoices though already registered and stamped way back 1986 but still unissued should be registered again.

3 In case the unregistered unused or unissued receipts mentioned in (2) above have already been distributed to the branches of the taxpayer, and it is impractical to retrieve said receipts/invoices from far-away places, the taxpayer-branch may be allowed to register these receipts/invoices in the RDO where the branch is located. The taxpayer concerned shall follow the same procedures contained in this memorandum with the additional requirement that the Branch Office(s) shall first file a "Letter-Request to Stamp/Register Receipts/Invoices" for registration/stamping of unissued invoices/receipts in four (4) copies to be distributed as follows for monitoring purposes:

Original - Registering RDO

Duplicate - RDO of Head Office

Triplicate - Head Office copy

Quadruplicate - Taxpayer (Branch copy)

The branch office shall forward the duplicate and triplicate of letter-request to its Head Office, who in turn shall transmit the duplicate to the BIR-RDO of Head Office and maintain the triplicate for file.

(4) The registration of the printed receipts/invoices shall be evidenced by an appropriate stamp on the face of the taxpayer's copy of the authority to print or the affidavit of loss of permit to print, as the case maybe, as well as on the front cover, on the back of the middle page and on the back of the last receipt/invoice of the registered booklet or pad, authenticated by the signature of the offices authorized to place the stamping thereon.

(5) When an individual taxpayer has to register not less than 5,000 booklets/pads, the stamping maybe done at the taxpayers establishment (upon approval of RDO concerned) provided the cost of transporting the needed BIR personnel and equipment shall be shouldered by the taxpayer in accordance with RMO No. 22-86 dated July 22, 1986.

IV.

Repealing Clause

All regulations, rules, orders or portions thereof contrary to or inconsistent with the provision of this Order are hereby modified and/or repealed accordingly.

V.

Effectivity

This Order takes effect (60) days from the publication of RR 2-90 in a newspaper of general circulation.

In this case, since said RR was published on June 22, 1990, this Order takes effect on August 21, 1990.

Adopted: 16 Aug. 1990

(SGD.) JOSE U. ONG

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.