

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

August 11, 2003

REVENUE MEMORANDUM CIRCULAR NO. **45-2003**

SUBJECT : Use of Head Office Receipts/Invoices by Branches
TO : All Internal Revenue Officers and Others Concerned

Background

Pursuant to Revenue Memorandum Order (RMO) No. 28-2002, the processing of the application for *Permit to Print Receipts, Sales or Commercial Invoices* to be used or issued at the business premises of the taxpayer's *Head Office and all its branches nationwide* as well as the issuance of such permit shall be at the Revenue District Office (RDO) or concerned office under the Large Taxpayers Service having jurisdiction over the taxpayer's *Head Office*. However, each establishment (head office or branch) shall be covered by one application for permit to print receipts/invoices and be issued separate permit to print receipts/invoices with mention of the range of the serial numbers that would be printed on the invoices/receipts. In short, each establishment will have its own independent series of invoices serial number. Despite these guidelines, a number of branches continue to use the receipts/invoices of its head office as evidenced by the TIN Code - 000 (last three digits of the TIN) and the address (of the head office) reflected thereon. This practice resulted to the apprehension (e.g. confiscation of receipts/invoices) and imposition of penalties by the RDOs which according to the taxpayers greatly affected their business operation.

Policies and Guidelines

So as not to hinder business operation and create inconvenience to the taxpayers and at the same time ensure collection of correct taxes thru the issuance of receipts/invoices the following guidelines shall be observed:

1. Branches currently issuing receipts/invoices issued to their head office shall be allowed to use the same until December 31,2003. Thereafter, no further extension shall be allowed. The receipts/invoices referred to under this issuance shall only pertain to the existing unused inventory.

2. Taxpayers already adopting the existing procedures prescribed under RMO No. 28-2002 are not covered by this issuance.

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue