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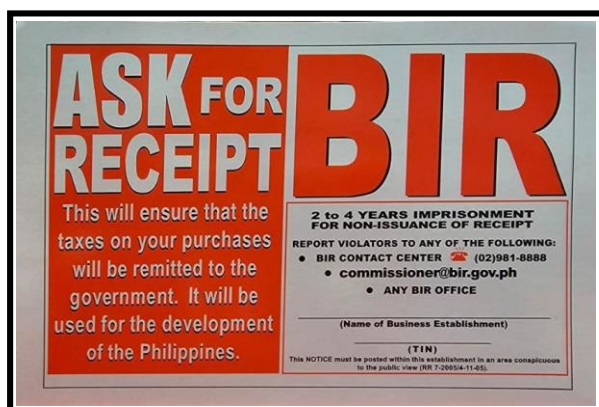


BIR MEDIA RELEASE

BIR reiterates the display of “Notice to Issue Receipt/Invoice” in business establishments

The Bureau of Internal Revenue (BIR) reminds all business owners to display in their establishments the **"Notice to Issue Receipt/Invoice (NIRI)"**.

Starting on July 1, 2023, the NIRI will replace the “Ask for Receipt” Notice (ARN) previously issued by the Revenue District Offices (RDOs)/Large Taxpayers (LT) Division to their registered business taxpayers.



Before (ARN)



After (NIRI)

Per Revenue Memorandum Order (RMO) No. 43-2022 issued by the BIR on September 29, 2022, the use of “Ask for Receipt” Notice is valid only until June 30, 2023. **Starting on July 1, 2023**, all sellers, including online sellers, engaged in the sale of goods or provision of services are required by the Bureau to display prominently in their respective establishment/website/social media account the NIRI, which was already being issued on a staggered basis by the RDOs/LT Divisions to their registered business taxpayers since October 2022.

“With the display of the NIRI in business establishments, all sellers are reminded of their obligation to automatically issue receipt/invoice for each service rendered/sale of goods without waiting for the buyer to ask for it”, said Commissioner Romeo D. Lumagui.

Per Revenue Regulations (RR) No. 10-2019, the BIR Notice to the Public must be prominently displayed within the seller's place of business in an area visible to the public, including all its branches and mobile stores.

All registered business taxpayers requesting for the replacement of their old "Ask for Receipt" Notice are required to update their registration information before the release of NIRI. A designated official company email address shall be required, which shall be used by the BIR in serving its orders, notices, letters, communications, among others, to taxpayers.

"All sellers, whether operating online or offline, must adhere to the requirement of

issuance of receipts/invoices for every sale of service/goods, as mandated by our existing laws. Failure to comply with the said requirement will result in the imposition of penalties or other legal consequences provided under the Tax Code, as amended", said Commissioner Lumagui.