

BIR extends deadline for securing NIRI

Commissioner Romeo D. Lumagui, Jr. of the Bureau of Internal Revenue (BIR) has issued Revenue Memorandum Circular (RMC) No. 75-2023 extending the deadline for securing the new **Notice to Issue Receipts/Invoices (NIRI) on or before September 30, 2023**.

The NIRI is required to be conspicuously displayed at the taxpayer's business establishment, replacing the old "Ask for Receipt" Notice. It is a reminder to owners of establishments to always issue receipts/invoices for all sale of services/goods, whether the buyer asked for it or not.

To obtain the NIRI, taxpayers are required to fill out **S1905** – **Registration Update Sheet** wherein they will indicate or update their designated official email address. The email address will be used by the BIR as additional option in serving official orders, notices, letters, communications, and other processes to the taxpayers.

Business taxpayers are strongly encouraged to comply with the renewal requirement and to complete the necessary registration update on or before September 30, 2023. Failure to do so will result to the imposition of penalty of not more than P1,000 pursuant to Section 275 of the Tax Code, as amended.

"We urge all business taxpayers to take immediate action to fulfill their tax obligations and to ensure compliance with the updated requirements. We also encourage the taxpaying public to report business establishments that have failed to prominently display the NIRI in their business premises", said Commissioner Romeo D. Lumagui, Jr.

Non-compliance with the posting of NIRI can be reported through the eComplaint (OTHERS) platform or through Chatbot "Revie" that can be accessed in the BIR's website (www.bir.gov.ph).