REVENUE REGULATIONS NO. 5-2016 issued on June 1, 2016 amends Revenue Regulations No. 15-2012 by providing additional criteria in the accreditation of printers engaged in printing services of official receipts, sales invoices and other commercial receipts and/or invoices.

The additional criteria that the applicant-printer must comply with to qualify for accreditation with the BIR are the following:

a. The printer has no record of any pending criminal complaint filed by the BIR for tax evasion and other criminal offenses under the Tax Code, whether filed in court or in the Department of Justice (DOJ) or subject of final and executory judgment by court;
b. The printer has not been tagged in any BIR tax system as “Cannot Be Located (CBL) Taxpayer”; and
c. The Printer has not been tagged in any BIR tax system as “Inactive”.

Inactive shall refer to a status of a registered taxpayer under any of the following:

i. A non-individual taxpayer that has notified the BIR district office of the temporary cessation of its business operations;
ii. A taxpayer that has stopped filing all its tax returns for the last two (2) years, which requires issuance of a notice of investigation;
iii. A newly-registered taxpayer who fails to file the required tax returns/declarations due for the applicable initial quarter;
iv. A taxpayer that may be identified as such by the Commissioner of Internal Revenue in a separate revenue issuance.

Accreditation shall be valid for five (5) years from the date of issuance of the Certificate of Accreditation. The printer shall apply for renewal of accreditation within thirty (30) days prior to the expiration of the validity period.

Only principal and supplementary receipts/invoices printed by a printer that was accorded official accreditation and consequently included in the BIR List of Accredited Printers shall be valid for purposes of claiming Value-Added Tax; otherwise, such receipts/invoices shall be deemed spurious, thus shall not serve a valid claim for Input Tax by the buyer of goods and/or services.

All new applications for accreditation of printers received upon effectivity of these Regulations shall be processed by the Revenue District Office/Large Taxpayers Audit Division/Excise Large Taxpayers Regulatory Division/Large Taxpayers District Office concerned based on existing revenue issuances and shall have a validity period of five (5) years upon approval/issuance of the Certificate of Accreditation.

All the existing accreditation of printers engaged in printing services of official receipts, sales invoices and other commercial receipts and/or invoices as of the effectivity of these Regulations, shall be valid for five (5) years from the date of issuance of the corresponding Certificate of Accreditation, subject for renewal.