
All taxpayers using CRMs/POS machines and other invoice/receipt generating machine/software shall have the option to use the type of paper depending on their business requirements, subject to the retention and preservation of accounting records for a period within which the Commissioner is authorized to make an assessment and collection of taxes.

In addition to the information required under Section 5 of RR No. 10-2015, the following shall also be printed on the tape receipts:

a) Serial number of the CRM/POS machine;

b) The phrase “THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX” shall be conspicuously printed (in bold letters) at the bottom of the Non-VAT Official Receipts/Sales Invoices/Commercial Invoices (ORs/SIs/CIs);

c) Taxpayers whose transactions are not subject to VAT or Percentage Tax shall issue Non-VAT principal receipts/invoices indicating prominently at the face of such receipts/invoices the word “EXEMPT”;

d) The phrase “THIS INVOICE/RECEIPT SHALL BE VALID FOR FIVE (5) YEARS FROM THE DATE OF THE PERMIT TO USE” shall be printed at the bottom portion of the OR/SI/CI; and

e) A space for the following information shall also be required for taxpayers transacting with a Senior Citizen (SC) and/or Person/s with Disability (PWD) pursuant to Republic Act (RA) No. 10754 (An Act Expanding the Benefits and Privileges of Persons with Disability):

- Senior Citizen/PWD TIN;
- OSCA ID No./PWD ID No.;
- Senior Citizen/PWD Discount (show detailed breakdown of the 20% discount and/or 12% VAT exemption, whichever is applicable); and
- Signature of the SC/PWD

However, for taxpayers whose transactions are not covered by RA Nos. 9994 (Expanded Senior Citizen’s Act of 2010) and 10754, the said information may not be indicated.

The buyer/customer who needs proof of payment to claim for expense (for Income Tax purposes) or input tax (for VAT purposes) may return the issued tape receipts to the seller and request for a manual invoice or receipt.

Sales generated from CRM/POS machines where tape receipts issued were replaced by manual invoice/receipt shall be deducted from the sales to be reported in the eSALES System of the BIR. This deduction shall be reflected as an adjustment in the CRM Sales Book/Back-end Report.

The returned tape receipt shall be attached to the duplicate copy of the manually-issued invoice/receipt and shall be the basis in adjusting the sales. However, the sales that were replaced with manual invoice/receipt shall still be included but separately indicated in the Summary List of Sales (SLS) required to be submitted by VAT-registered taxpayers.