REVENUE REGULATIONS NO. 19-2018 issued on August 9, 2018 amends the transitory provisions of Revenue Regulations No. 13-2018 on the use of invoices/receipts, which were previously stamped the phrase “Non-VAT registered as of (date of filing an application for update of registration). Not valid for claim of input tax.”

A number of unused invoices/receipts, as determined by the taxpayer with the approval of the appropriate BIR Office, may be allowed for use, provided the aforementioned phrase shall be stamped on the face of each and every copy thereof, until new registered non-VAT invoices or receipts have been printed and received by the taxpayer or until August 31, 2018, whichever comes first.

Upon receipt of newly-printed registered non-VAT invoices or receipts, the taxpayer shall submit, on the same day, a new inventory list of, and surrender for cancellation, all unused previously-stamped invoices/receipts.