

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**

August 11, 2003

REVENUE MEMORANDUM CIRCULAR NO. **45-2003**

**SUBJECT** : Use of Head Office Receipts/Invoices by Branches  
**TO** : All Internal Revenue Officers and Others Concerned

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**Background**

Pursuant to Revenue Memorandum Order (RMO) No. 28-2002, the processing of the application for *Permit to Print Receipts, Sales or Commercial Invoices* to be used or issued at the business premises of the taxpayer's *Head Office and all its branches nationwide* as well as the issuance of such permit shall be at the Revenue District Office (RDO) or concerned office under the Large Taxpayers Service having jurisdiction over the taxpayer's *Head Office*. However, each establishment (head office or branch) shall be covered by one application for permit to print receipts/invoices and be issued separate permit to print receipts/invoices with mention of the range of the serial numbers that would be printed on the invoices/receipts. In short, each establishment will have its own independent series of invoices serial number. Despite these guidelines, a number of branches continue to use the receipts/invoices of its head office as evidenced by the TIN Code - 000 (last three digits of the TIN) and the address (of the head office) reflected thereon. This practice resulted to the apprehension ( e.g. confiscation of receipts/invoices) and imposition of penalties by the RDOs which according to the taxpayers greatly affected their business operation.

**Policies and Guidelines**

So as not to hinder business operation and create inconvenience to the taxpayers and at the same time ensure collection of correct taxes thru the issuance of receipts/invoices the following guidelines shall be observed:

1. Branches currently issuing receipts/invoices issued to their head office shall be allowed to use the same until December 31,2003. Thereafter, no further extension shall be allowed. The receipts/invoices referred to under this issuance shall only pertain to the existing unused inventory.

2. Taxpayers already adopting the existing procedures prescribed under RMO No. 28-2002 are not covered by this issuance.

All internal revenue officers and others concerned are enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**GUILLERMO L. PARAYNO, JR.**  
Commissioner of Internal Revenue