

**[ REVENUE REGULATIONS NO. 19-2018, August 24, 2018 ]**

**AMENDS REVENUE REGULATIONS (RR) NO. 13-2018  
PARTICULARLY ON THE USE OF INVOICES/RECEIPTS OF  
PREVIOUSLY REGISTERED VAT TAXPAYERS WHO ARE NOW NON-  
VAT TAXPAYERS PURSUANT TO SECTION 84 OF REPUBLIC ACT  
(RA) NO. 10963, OR THE "TAX REFORM FOR ACCELERATION AND  
INCLUSION (TRAIN LAW)"**

*Adopted: 09 August 2018*

*Date Filed: 24 August 2018*

**SECTION 1. SCOPE.** - Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code of 1991 (Tax Code), as amended, these Regulations are hereby promulgated to amend the transitory provisions of RR No. 13-2018 on the use of invoices/receipts which were stamped "Non-VAT registered as of (date of filing an application for update of registration). Not valid for claim of input tax."

**SECTION 2. AMENDMENT.** - Section 13 of RR No. 13-2018 is hereby amended by providing deadline on the use of stamped Non-VAT invoices/receipts to read as follows:

"SECTION 13. TRANSITORY PROVISIONS. -

xxx    xxx    xxx

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 phrase "Non-VAT registered as of (date of filing an application for update of registration). Not valid for claim of input tax." 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."

**SECTION 3. REPEALING CLAUSE.** - All revenue issuances inconsistent with the provisions of these Regulations are hereby amended, modified or repealed accordingly.

(SGD) CARLOS G. DOMINGUEZ  
*Secretary of Finance*