

**[ BIR REVENUE MEMORANDUM CIRCULAR NO. 62-2005, October 18, 2005 ]**

**REVISED GUIDELINES IN THE REGISTRATION & INVOICING REQUIREMENTS INCLUDING CLARIFICATION ON COMMON ISSUES AFFECTING VALUE ADDED TAX (VAT) TAXPAYERS PURSUANT TO RA 9337 (AN ACT AMENDING SECTIONS 27, 28, 34, 106, 108, 109, 110, 111, 112, 113, 114, 116, 117, 119, 121, 148, 151, 236, 237, AND 288 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES)**

*Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City*

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