

**[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*

Adopted: 18 Oct. 2005



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