

ADVISORY

Subject	April 30, 2018 Deadline and Requirements for NON-VAT registration Updates
ATTN	Taxpayers with taxable base not exceeding VAT threshold
Date	April 26, 2018

BIR Revenue Regulations (RR) No. 15-2018 issued on April 5, 2018 amends the transitory provisions of RR No. 8-2018 regarding the registration updates from VAT to Non VAT extending the deadline from March 31, 2018 to April 30, 2018, Monday.

Transitory provisions in RRs 15-2018 and RRs 13-2018 state that

Covered persons: All existing VAT registered taxpayers whose gross sales/receipts and other non-operating income in the preceding taxable year did not exceed the VAT threshold of P3M,

- I. May opt to update their registration to non-VAT until April 30, 2018, *
 1. The taxpayer shall then
 - a. follow the existing procedures on registration updates,
 - b. submit an inventory list of unused invoices and/or receipts as of the date of filing of application for update of registration from VAT to non VAT, indicating the number of booklets and its corresponding serial numbers, and
 - c. surrender unused VAT invoices and/or receipts for cancellation.

**following April 30, 2018, existing VAT registered taxpayers who have not exceeded the threshold for the immediately preceding 3 years, may opt to update their registration to non-VAT subject to above mentioned requirements (Nos. 1.1a to c and 2).*

2. As determined by the taxpayer and with the approval of the appropriate BIR Office, a number of unused invoices or receipts, 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 until new registered non-VAT invoices or receipts have been received by the taxpayer.

Upon such receipt, the taxpayer shall submit a new inventory list of, and surrender for cancellation all unused previously stamped invoices/receipts.

- II. May continue to be VAT registered taxpayer and avail of the *“Optional Registration for VAT of Exempt Person”* and upon availment shall not be entitled to cancel the VAT registration for the next three (3) years.

References for this advisory are RRs 8-2018, 13-2018 and 15-2018.



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