

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

September 29, 2015

**REVENUE REGULATIONS NO. 12-2015**

**SUBJECT : AMENDMENT ON SECTION 8 OF REVENUE REGULATIONS NO. 10-2015**

**TO : All Business Establishments, Internal Revenue Officials and Employees**

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**SECTION 1. SCOPE.** - Pursuant to the provisions of Section 8 of Revenue Regulations (RR) No. 10-2015, also known as the Use of Non-thermal Paper for All Cash Register Machines (CRMs)/Point-of-Sale (POS) Machines and Other Invoice/Receipt Generating Machine/Software, these Regulations are hereby issued to amend the transitory provisions.

**SECTION 2. AMENDMENT.** Section 8 of RR No. 10-2015, is hereby amended to be read as follows:

“xxx xxx xxx

**SECTION 8. TRANSITORY PROVISIONS.** - *In order to provide ample time in procuring, reconfiguring machines and systems, to comply with Section 5, adjustments shall be undertaken on or before October 31, 2015. Any extension due to enhancements of systems required to be undertaken abroad shall seek the approval from the concerned Regional Director or ACIR, Large Taxpayer Service which shall not be longer than six (6) months from the effectivity of these Regulations.*

xxx xxx xxx”

**SECTION 3. EFFECTIVITY.** The provisions of these Regulations shall take effect immediately.

(Original Signed)  
**CESAR V. PURISIMA**  
Secretary of Finance

Recommending Approval:

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue