

REVENUE REGULATIONS NO. 6-2016 issued on September 23, 2016 extends the deadline prescribed for the use of non-thermal paper and for the procurement and re-configuration of information on all Cash Register Machines (CRMs)/Point-of-Sales (POS) machines and other invoice/receipt generating machine/software.

All existing taxpayers with CRM/POS/other similar machines/software using thermal paper for their daily transactions are subject to the herein prescribed staggered implementation dates, to wit:

For those subject machines registered starting:	Staggered Implementation Dates:
July 1, 2014 onwards	On or before July 1, 2018
July 1, 2013 – June 30, 2014	On or before July 1, 2017
Prior July 1, 2012 – June 30, 2013	On or before December 31, 2016

Adjustments in the machines and systems shall be undertaken on or before December 31, 2016. Any extension due to enhancements of systems required to be undertaken abroad shall have to be approved by the concerned Regional Director or ACIR, Large Taxpayers Service, which shall not be longer than 6 (six) months from the effectivity of these Regulations.