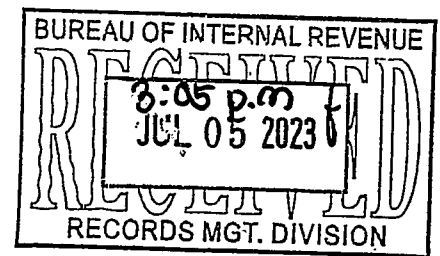


REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



June 30, 2023

REVENUE MEMORANDUM CIRCULAR NO. 75-2023

**SUBJECT** : Extending the Deadline for the Replacement of Ask for Receipt Notice (ARN) with Notice to Issue Receipt/Invoice (NIRI) under Revenue Memorandum Order (RMO) No. 43-2022

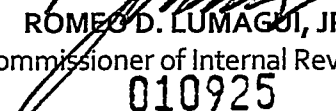
**TO** : All Revenue Officers, Employees, and Others Concerned

In relation to Revenue Regulations (RR) No. 10-2019 and Revenue Memorandum Order (RMO) No. 43-2022, all business taxpayers were mandated to exhibit at their place of business the new BIR Notice to the Public or **Notice to Issue Receipt/Invoice (NIRI)**. The Bureau informed the taxpayers to replace their old "Ask for Receipt" Notice with the new NIRI until June 30, 2023. While the deadline was already set, several inquiries are being received from business taxpayers asking if there is an extension on the replacement of Ask for Receipt Notice (ARN) with Notice to Issue Receipt/Invoice (NIRI).

In this regard, this Circular is issued to extend the deadline of securing the new NIRI **on or before September 30, 2023**. To secure the NIRI, taxpayer shall fill out S1905 – Registration Update Sheet to indicate/update the designated official email address which will be used by the Bureau as an additional manner in serving BIR orders, notices, letters, communications and other processes to the taxpayers.

Business taxpayers who failed to renew on or before September 30, 2023, shall be imposed a penalty of a fine of not more than P 1,000 pursuant to Section 275 of the Tax Code, as amended. Taxpaying public may report business establishment that do not have the NIRI posted thru eComplaint OTHERS or Chatbot "Revie" at [www.bir.gov.ph](http://www.bir.gov.ph).

All revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue  
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