

**MEMORANDUM**  
**ICTSI Finance Memo No. 006-2020**

TO : **ICTSI'S DOMESTIC SUPPLIERS**  
FROM : **OFFICE OF THE CFO-MICT**  
SUBJECT : BIR Invoicing Requirements for Official Receipts and Invoices  
DATE : AUGUST 11, 2020

**Objective:** To comply with the Bureau of Internal Revenue (BIR) invoicing requirements on the deductibility of expenses and proper claiming of input VAT related to ICTSI's purchase of goods and services

Due to the strict implementation of the BIR on the documentation requirements in claiming input VAT and tighter guidelines to support the deductibility of expenses, we would like to request your good Company to adhere to the following rules on issuing principal supporting documents (i.e., Sales Invoices and Official Receipts) in exchange for the payment/s received from ICTSI:

**1. Issuance of proper supporting documents:**

- a. For purchase of goods : **Sales Invoices**  
b. For purchase/payment for services : **Official Receipts**

*Basis:* Under RMC No. 2-2014 provides that purchase of goods should be supported by sales invoice (cash or charge) and purchase of services should be supported by official receipts (OR).

**2. Compliance with the BIR VAT invoicing requirements:**

- a. *Correct and complete company name:* **INTERNATIONAL CONTAINER TERMINAL SERVICES, INC.**  
b. *Tax Identification Number (TIN) :* **000-323-228-0000**  
c. *Business Style :* **INTERNATIONAL CONTAINER TERMINAL SERVICES, INC.**  
d. *Address :* **ICTSI Admin. Bldg., MICT Complex, South Access Rd., Port of Manila**  
e. *Amount of VAT :* **Dependent on total transaction amount**

*(Please see Annex A for the copy of our Company's BIR Certificate of Registration (BIR Form No. 2303) for your reference of the information to be indicated)*

*Basis:* Under VAT Revenue Regulation No. 16-2005 Section 4.113-1(B)(3), the name, business style, if any, address and TIN of the purchaser shall be indicated in the VAT invoice or official receipt in case of at least Php1,000.00 sales to a VAT-registered taxpayer.

Moreover, under Sections 113 (B) (2) of the Tax Code, as amended, requires that the amount of tax shall be shown as a separate item. Hence, the correct VAT amount shall be indicated in the VAT line item breakdown of your invoices or ORs. If the payment pertains to VAT-exempt or Zero-rated Sales, please indicate the same in the breakdown of your invoices or ORs.

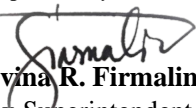
**3. Date of the Sales Invoices and ORs shall be within the period of validity of its Authority to Print (ATP)**

*Basis:* Under RR No. 18-12 (the new ATP Guidelines) and RMO No. 12-13, as clarified by RMC No. 44-13 and RMC No. 52-13, only expenses which are substantiated by principal/supplemental receipts and invoices (e.g., official receipts) with valid Authority to Print (ATP) may be allowed as deduction. Receipts/invoices without a valid ATP are considered as if no receipt/invoice was issued; hence, will result to the disallowance of the deductibility of the expense and input VAT.


***For accounts payable and tax-related questions or other payment queries, please contact:***

Name	E-mail address
Accounts Payable Team	<a href="mailto:accountspayable@ictsi.com">accountspayable@ictsi.com</a>
Alvina R. Firmalino	<a href="mailto:afirmalino@ictsi.com">afirmalino@ictsi.com</a>


*Prepared By:*

  
**Alvina R. Firmalino**  
Tax Superintendent




*Approved By:*

  
**Arlyn L. McDonald**  
Chief Finance Officer – MICT

*Noted By:*

  
**Christine Melody L. Rebudiao**  
Accounting Manager – MICT

Certificate of Registration (BIR Form No. 2303)

<div style="text-align: center;"> REPUBLIC OF THE PHILIPPINES  KAGAWARAN NG PANANALAPID  KAWANIHAN NG PANANALAPID  REPUBLIC OF THE PHILIPPINES  LARGE TAXPAYER SERVICE </div>		
<div style="display: flex; justify-content: space-between;"> <div> BIR Form No. 2303  Revised July 1997 </div> <div style="text-align: right;"> OC-8AC0000368807 </div> </div>		
<b>CERTIFICATE OF REGISTRATION</b>		
<b>TIN</b> 000-323-228-003	<b>CUSTOMER NAME</b> INTERNATIONAL CONTAINER TERMINAL SERVICES, INC.	<b>REGISTRATION DATE</b> 01/01/1996
<b>REGISTERED ADDRESS</b> ADDRESS ICTSI ADMIN. BLDG. SOUTH ACCESS RD. MICT COMPLEX NORTH HARBOR MANILA 1012		
<b>REGISTERED ACTIVITY(IES)</b> <div style="display: flex; justify-content: space-between;"> <div> <b>TAX TYPE</b>  INCOME TAX  VALUE - ADDED TAX  WITHHOLDING TAX - EXPANDED/OTH  WITHHOLDING TAX - FRINGE BENEF  WITHHOLDING TAX FINAL/ON INT PD </div> <div> <b>REGISTRATION FEE</b>  WITHHOLDING TAX - COMPENSATION  WITHHOLDING TAX - FINAL  WITHHOLDING TAX - VAT AND OTH </div> </div>		
<b>TRADE NAME</b> <b>BUSINESS STYLE</b> INTERNATIONAL CONTAINER TERMINAL SERVICES, INC.	<b>LINE OF BUSINESS / INDUSTRY</b> 6311 CARGO HANDLING 7020 REAL ESTATE ACTIVITIES ON A FEE OR CONTRACT BASIS	
11/14/18 - COR UPDATE		
<div style="display: flex; justify-content: space-between;"> <div>   </div> <div> <p> I HEREBY CERTIFY THAT THE ABOVE NAMED PERSON IS REGISTERED AS INDICATED ABOVE, UNDER THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED. </p> <p style="text-align: right;">   BEVERLY S. MILO  HREA, PROG. AND COMP. CRP. LTS </p> </div> </div>		