



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REVENUE MEMORANDUM CIRCULAR NO. 072-2025

SUBJECT : Clarification on the Expiration of Certificates of Accreditation of Cash Register Machines (CRMs), Point-of-Sale (POS) and Other Similar Sales Machines/Software Generating Invoices/Receipts Including Electronic Invoicing or Electronic Receipting System/Software Used under a Subscription-Based Agreement

TO : All Business Taxpayers, Internal Revenue Officials, Employees and Others Concerned

This Circular is issued to inform all concerned parties of the validity period of the Certificates of Accreditation that are **set to expire on July 31, 2025** under Revenue Memorandum Circular No. 107-2019.

Developers/dealers/suppliers/pseudo-suppliers of “Sales Machines/Software” whose Certificates of Accreditation are **valid until July 31, 2025** and onwards must apply for a new accreditation following the policies and procedures prescribed under Revenue Memorandum Order (RMO) No. 24-2023. Additionally, invoices and other accounting records generated by these systems must comply with the requirements set forth in Revenue Regulations (RR) No. 7-2024.

Moreover, pursuant to RR No. 6-2022, all Permits to Use (PTU) Cash Register Machines (CRMs), Point-of-Sale (POS) and Other Similar Sales Machines/Software do not expire and do not need to be cancelled or revoked upon expiry of the Certificate of Accreditation of the software that was used during applications for the sales machine's/software's PTU.

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

This Circular shall take effect immediately upon posting in the BIR Website.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue