

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

December 5, 2012

**REVENUE REGULATIONS NO. 4-2013**

**SUBJECT:** Further Amending Certain Provisions of Revenue Regulations No. 11-2004 Prescribing the Machine Identification Number (MIN) Sticker For the Use of Cash Register Machines (CRM), Point-of-Sale (POS) System Machines and/or Business/Sale Machines Generating Receipts/Invoices

**TO :** All CRM, POS and Other Similar Business Machine Suppliers/ Distributors/ Retailers, All Business Establishments and All Internal Revenue Officers and Others Concerned

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**SECTION 1. Background**

The Bureau has continuously improved its processes (both electronic and manual) on the requirement for the inspection, evaluation and registration of CRM, POS Machines and/or Business/Sale Machines Generating Receipts/Invoices, and these have posed increasing difficulties to the stakeholders. With the growing complexity of the inspection-evaluation-registration process specifically in the issuance of MIN for each machine, it is imperative to impose a standard and uniform MIN Sticker to identify the duly registered sales machines, to align the existing process with the ongoing enhancement of the *eAccReg* system and the periodic *eSales* reporting as required by existing regulations.

Pursuant to Sections 6 and 244, in relation to Sections 237 and 238 of the Tax Code of 1997, as amended, these Regulations are hereby promulgated to further amend Revenue Regulations (RR) No. 11-2004, as amended by RR No. 5-2005, with respect to the registration and issuance of Permit to Use CRM, POS Machines and/or Business/Sale Machines Generating Receipts/Invoices and issuance of MIN Stickers for these machines.

**SECTION 2. Amendments**

Section 9.0 of RR 11-2004, as last amended by RR 5-2005, is hereby further amended to read as follows:

**"Section 9.0 Registration of Cash Register, POS Machines and Business/Sale Machines**

*A manufacturer/dealer/vendor/distributor must register – on behalf of the buyer/user – the Cash Register/POS Machine to be sold/distributed not later than five (5) days from the date of sale of the machine, and before it is actually used by the buyer/user.*

*Such registration shall be done manually with the RDO / LTAD I and II / LTDO, or electronically through the Bureau's Electronic Mail (e-mail) or website (e-AccReg System). In registering the CRM / POS / Business/Sale Machine generating receipts/invoices, the following information must be disclosed:*

- a. *Taxpayer Identification Number (TIN) of the buyer (12 Digits);*
- b. *VAT or non-VAT number of the taxpayer-buyer;*
- c. *Serial number, brand and model of the machine sold;*
- d. *Present reading and date of reading.*

*If the application for Permit to Use (PTU) CRM / POS / Business/Sale Machine generating receipts/invoices is filed through the Bureau's e-mail/website facilities, the applicant manufacturer/distributor/dealer/vendor will be issued a system-generated Permit and MIN which may be printed from the applicant's computer. The applicant manufacturer/distributor/dealer/vendor shall provide a MIN Sticker in strict compliance with the standard design, format, size and paper quality prescribed in a separate revenue issuance to be issued by the Commissioner of Internal Revenue in accordance with the eAccReg system requirements wherein the system-generated MIN information shall be printed per Permit per machine.*

*The Permit and the MIN Sticker shall then be forwarded to the buyer of the machine, and shall serve as the taxpayer's authorization to use the machine. The PTU must be kept by the buyer/user in the place of business, head office or branch, where the machine is located and authorized to be used, and must be readily available for verification by the Revenue Officers during Tax Compliance Verification Drive (TCVD) activities and/or during audit/ investigation.*

*The MIN Sticker shall be a security void sticker which reveals a warning message once opened, removed, resealed or tampered. The MIN Sticker must be securely attached at the back of the machine to which it refers and must be conspicuously visible to the public. The MIN Sticker shall contain the following information, to facilitate verification:*

- a. *Machine Identification Number;*
- b. *Name and TIN of the buyer/user (12 digits) and Branch Code;*
- c. *Permit to Use Number ;*
- d. *Machine Serial Number;*
- e. *Barcode.*

xxx                   xxx                   xxx”

**SECTION 3. Repealing Clause.** – All existing rules and regulations or parts thereof which are inconsistent with the provisions of these regulations are hereby revoked, repealed or modified accordingly.

**SECTION 4. Penalty Clause.** - In line with RMO Nos.9-2006 and 19-2007 in relation to Section 264 (a) of the NIRC, as amended, failure of the taxpayer to register POS/CRM and/or business/sale machine generating receipts/invoices shall be subject to a penalty of P25,000 for the first offense, and P50,000 for the second offense. If warranted, a criminal case may also be filed against the offender, where the criminal penalty imposed is a fine of not less than P1,000 but not more than P50,000 and imprisonment of not less than two (2) years but not more than four (4) years.

For purposes of these Regulations, the mere failure to post or attach the MIN Sticker to the POS/CRM and/or business/sale machine generating receipts/invoices shall be subject to a penalty fee of P1,000 per machine or institution of a criminal case against the offender where the imposable penalty shall be a fine of not more than P1,000 or imprisonment of not more than six (6) months, or both pursuant to Section 275 of the NIRC, as amended, as implemented by RMO No. 19-2007.

**SECTION 5. Effectivity Clause.** - These Regulations shall take effect upon system rollout and after fifteen (15) days following its publication in a newspaper of general circulation.

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

Recommending Approval:

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

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