

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

September 9, 2009

**REVENUE MEMORANDUM CIRCULAR NO. 50-2009**

**SUBJECT : Reiteration on the Implementation of Revenue Memorandum Circular (RMC) No. 19-2009 Re: Transition Procedures Relative to the Issuance and Cancellation of "Permit to Use" Cash Register Machine, Point-of-Sale (POS) Machine, Special Purpose Machine (SPM) and Other Similar Sales Machines**

**TO : All Regional Directors, Revenue District Officers, Chiefs of Large Taxpayer Assistance Division I and II, Head of Large Taxpayer District Offices (LTDOs) and Others Concerned**

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The Bureau has been receiving numerous complaints regarding the delay in the issuance of permits to use CRM, POS, SPM and other similar machines in connection with the implementation of the subject RMC on the roll-out of the Electronic Accreditation and Registration (eAccReg) System to the computerized RDOs, LTAD I & II, and LTDOs effective July 1, 2009.

To address said complaints, you are directed to implement strictly the workaround procedures on the issuance of permits provided under RMC 19-2009 and to comply with the three (3) working day processing time from the receipt of the complete requirements accompanying the application.

The receipt of the application via electronic mail must be acknowledged upon verification of the correctness, completeness, and validity of all information provided by the applicant; otherwise, specify the information needed to complete the application for the issuance of the "Permit to Use".

On the part of the accredited suppliers/taxpayer-users, no document is required for their application for registration of CRM/POS/SPM and other sales machines and for subsequent issuance of the "Permit to Use". Only a Sworn Statement (Annex "A") of Revenue Memorandum Order No. 10-2005) is required for submission by taxpayer-users for the registration of non-accredited machines.

Attached herewith is the soft copy of the improved/enhanced template of the "Permit to Use" CRM/POS/SPM and other similar sales machines. Each permit must be signed or approved by the RDO/Chief of LTAD I & II and LTDO where the taxpayer-user is registered or where the machine/s will be used prior to the issuance of the said permit.

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

(Original Signed)  
**SIXTO S. ESQUIVIAS IV**  
Commissioner of Internal Revenue