

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

October 15, 2019

REVENUE MEMORANDUM CIRCULAR NO. 102-2019

- SUBJECT :** Extending the Validity Period of Certificates of Accreditation and Permits to Use (PTUs) Pursuant to the Provisions of Revenue Memorandum Circular (RMC) No. 55-2016, as amended, and RMC No. 30-2015
- TO :** All Regional Directors, Revenue District Officers, Employees, and Others Concerned

In relation to the provisions of Revenue Memorandum Circular (RMC) No. 55-2016, as amended by RMC No. 36-2018 which clarified the five-year validity period of Certificates of Accreditation issued to developers/dealers/supplier-vendors/pseudo-suppliers of Cash Register Machines (CRMs), Point-of-Sale (POS) Machines and other sales machines/receipting software and RMC No. 30-2015 which provided the validity of existing Permits to Use (PTUs), this Circular is hereby issued to further extend the validity period of the Certificates of Accreditation and PTUs.

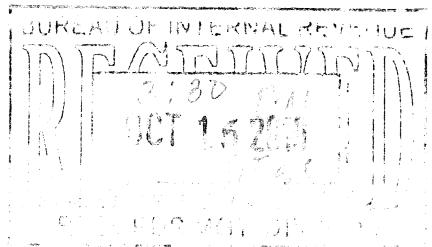
In this regard, the Validity Period or Effectivity Date for both the Certificates of Accreditation and PTUs shall be based on the Date of Issuance, as follows:

DATE OF ISSUANCE	EFFECTIVITY DATE	VALIDITY/VALID UNTIL
Prior to August 1, 2020	August 1, 2020	July 31, 2025
August 1, 2020 onwards	Actual date of issuance	Five (5) year from the date of issuance

For Example:

(1) Prior to August 1, 2020

Date of Issuance - September 27, 2005
Effectivity Date - August 1, 2020
Valid Until - July 31, 2025



(2) August 1, 2020 onwards

Date of Issuance - September 27, 2020
Effectivity Date - September 27, 2020
Valid Until - September 26, 2025

424
JRC

Hence, all primary and supplementary receipts/invoices must reflect the "Effectivity Date" as "Date Issued" and the "Valid Until" based on the provisions stated above and in relation to the compliance requirements with Revenue Regulations (RR) No. 16-2018.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide as publicity as possible.



CAESAR R. DULAY

Commissioner of Internal Revenue

029808

H-2

