



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City



January 20, 2014

REVENUE MEMORANDUM CIRCULAR NO. 6-2014

- SUBJECT :** Extending the Provisional Accreditation of Printers of Manually Printed Receipts and Invoices Up to February 28, 2014 In relation to Revenue Regulations (RR) No. 15-2012 and Revenue Memorandum Order (RMO) No. 13-2013
- TO :** All Internal Revenue Officers, Employees, and Others Concerned

Several deemed accredited printers (issued with provisional accreditation numbers) were not yet evaluated by the National/Regional Accreditation Board (N/RAB) for the issuance of their permanent/final certificate of accreditation by the BIR in pursuance with RMO No. 13-2013, in relation to RR No. 15-2012. Despite the extension granted by way of Revenue Memorandum Circular No. 54-2013, it has been observed that only few Revenue District Offices (RDOs) thru the N/RAB were able to conduct the required post-evaluation/ocular inspection for the issuance of the final Certificate of Accreditation (or Revocation) prior to the expiration of the validity of provisional accreditation.

In view thereof, this Circular is issued to extend the provisional accreditation of printers up to **February 28, 2014**. RDOs thru the N/RAB shall be given ample time to cover all deemed accredited printers for the conduct of evaluation/onsite inspection. Correspondingly, continuous processing of BIR Form No. 1906 (Application for Authority to Print Receipts and Invoices) of Printers or Taxpayer-clients, as the case may be, shall be managed with no delay, with the end view of efficiently facilitating taxpayer transactions during this transition period. Non-compliance either by the taxpayer or concerned BIR personnel, shall be subject to sanctions/penalties in accordance with the Tax Code, as amended.

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

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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