



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

September 2, 2015

**REVENUE MEMORANDUM ORDER NO. 18-2015**

**SUBJECT : Prescribing the Policies and Workaround Procedures in Handling Taxpayers with More than Nine Hundred Ninety-Nine (“999”) Branch Codes under the Electronic Accreditation and Registration (eAccReg) System**

**TO : All Internal Revenue Officials, Employees and Others Concerned.**

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**I. BACKGROUND.**

This concerns several taxpayers who have branch offices reaching up to more than “999”. Accordingly their registration cannot be processed via the Bureau’s Integrated tax System (ITS) that can only cater up to “999” branch codes of corresponding Taxpayer Identification Numbers (TINs). However, in line with the Electronic Tax Information System – Taxpayer Registration System (eTIS-1 TRS) project of the Bureau, the three (3)-digit maximum limit of the ITS can now be addressed, to which it could cater up to five (5)-digit TIN branch codes. In spite of this, other electronic services of the Bureau such as eAccReg and Electronic Sales (eSales) reporting systems have a maximum of 3-digit TIN branch code upon enrollment. Thus, all TINs that will be generated via eTIS-1 TRS with more than 5-digit TIN branch code will not be accepted in the eAccReg and eSales Systems.

**II. OBJECTIVES.**

1. This Order is issued to prescribe policies and workaround procedures in handling taxpayers with more than “999” branch codes under the eAccReg system.
2. To address the issue of processing Permits to Use Cash Register Machines (CRMs)/Point of Sales (POS) Machines /Special Purpose Machines (SPMs) of taxpayers with more the “999” branch offices via the eAccReg and eSales systems.

**III. POLICIES.**

All concerned Revenue District Offices (RDOs)/ Large Taxpayer Assistance Division (LTAD)/ Excise Large Taxpayer Regulatory Division (ELTRD) / Large Taxpayer Division (LTD) – Makati/LTD – Cebu with TIN applications for registration of branches that have reached more than “999”, shall be processed using the eTIS-1 TRS upon its roll-out to their respective offices.

## IV. PROCEDURES

### A. Supplier/Taxpayer-User

1. Register all applications for Permit to Use of CRMs/POS/SPMs under TINs with more than “999” branch codes as “Roving Machines” with the RDO/LTS having jurisdiction over the Head Office TIN via the eAccReg system.
  - 1.1 Log on to the eAccReg System using username and password. Bring the mouse pointer over the Registration of Permit to Use menu, select and click the Registration of Permit to Use sub menu.
  - 1.2 Fill out the fields with necessary information. In the “TIN” and “Branch” fields, enter the TIN of its Head Office (“999-999-999”, “000”).
  - 1.3 Select the Machine Type under the Machine Details and select the “ROVING” checkbox.
  - 1.4 Under the Terminal/POS Details, affix the five (5) digit-branch code in the “Serial Number” field as **PREFIX** to the **SALES MACHINE SERIAL NUMBER** following this format:

<BR><5-Digit TIN Branch Code>-<Machine Serial Number>

5-Digit TIN Branch Code

(e.g. BR01000-XXXXXX)

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Branch      Machine Serial Number

Illustration:

XYZ Corp. two branches with TIN 999-999-999-01000 and TIN 999-999-999-01001 have the following machines to be registered:

Machine Type	Serial Number	Branch
POS	4DY48372	01000
CRM	SG12345	01000
POS	AB67890	01001
CRM	3ST65781	01001

The CRM/POS shall be registered to the TIN of its Head Office as follows in the “Serial Number” field:

**For Branch “01000”**

<b>TIN</b>	<b>Branch</b>	<b>Machine Type</b>	<b>Serial Number</b>
999-999-999	000	POS	<b>BR01000-4DY48372</b>
999-999-999	000	CRM	<b>BR01000-SG12345</b>

**For Branch “01001”**

<b>TIN</b>	<b>Branch</b>	<b>Machine Type</b>	<b>Serial Number</b>
999-999-999	000	POS	<b>BR01001-AB67890</b>
999-999-999	000	CRM	<b>BR01001-3ST65781</b>

- 1.5 Click Add Machine button. The machine details is added in the temporary table (illustration above). Review the machine details added in the table. Click Next button.
- 1.6 Review the application details. Click Submit button.
2. The Head Office shall notify the Chief of Office of RDO/LTAD)/ELTRD/LTD-Makati/LTD Cebu via email or letter with the list of branches who have more than “999” TIN branch codes subject for registration of the machines. Details like Machine Type and Serial Number of the machines should be included relating to the branches that will use such machines
3. Submit the sales report of all registered CRMs/POS/SPMs of branches with more than “999” via the eSales System. Select the Head Office code “000” in the “Branch” field, enter the date covering the sales and select the Machine Identification Number (MIN) to report.
4. Enroll in the eAccReg and eSales System with the 5-digit TIN branch code and register the machines of the branches with more than “999” after the cancellation of its Permit to Use from its Head Office, using the original machine serial number upon the availability of the enhanced eAccreg and eSales System.

**B. LTAD/ELTRD/LTD-MAKATI/LTD-CEBU/RDO**

1. Monitor the machines of the taxpayer’s 1,000<sup>th</sup> branch and above, by using a logbook for reference.
2. Receive letter or email notification from the Supplier/Taxpayer-User the list of branch offices that have more than “999” TIN branch codes with its machines

subject for registration to its Head Office for monitoring purposes.

3. Cancel the corresponding Permit to Use issued to the machines registered as Roving Machines prescribed in this Memorandum, upon implementation of the enhanced eAccReg and eSales System that can handle the 5-digit TIN branch code.
4. Notify the concerned taxpayers of the cancellation of Permit to Use issued and require them to enroll in the eAccReg and eSales System and register their machines the original machine serial number.
5. Generate reports needed using the eAccReg and eSales System. For monitoring purposes, reports generated in “xls” format can be filtered by Serial Number column, thus those Serial Number with Prefix of branch code with more than “999” can be extracted and filtered easily.

## **V. TRANSITORY PROVISION**

The above workaround procedures shall be observed until such time both systems and ITS are enhanced.

Once the enhanced eAccReg is already capable to process the registration of those taxpayers with more than “999” branch codes, all permits issued under this Memorandum shall be cancelled ***but with retention of the sales data***, and the corresponding machines shall be registered with the concerned LTAD/ELTRD/LTD-MAKATI/LTD-CEBU/RDO having jurisdiction over the particular branch office using the machine’s original serial number. Further, they should enroll in the eAccReg and eSales System using the 5-digit TIN branch code.

## **VI. EFFECTIVITY CLAUSE.**

This Order shall take effect immediately.

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