

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

August 1, 2015

REVENUE MEMORANDUM CIRCULAR NO. 68-2015

SUBJECT : ACCREDITATION OF CASH REGISTER MACHINES / POINT-OF-SALE MACHINES AND OTHER SALES MACHINES/RECEIPTING SOFTWARE AT THE BIR NATIONAL OFFICE LEVEL

TO : All Internal Revenue Officials, Employees and Others Concerned

Pursuant to Section 237 of the National Internal Revenue Code of 1997 (NIRC), as amended, and in conformity with Revenue Memorandum Circular (RMC) No. 30-2015, this Circular is hereby issued to mandate the accreditation of all Cash Register Machines (CRM) / Point-of-Sale (POS) machines and other sales machines/receipting software at the BIR National Office.

In line with this, the following policies and guidelines shall be observed:

1. All developers / distributors / dealers / supplier-vendors / ***pseudo-suppliers*** who intend to sell / distribute / use CRM / POS / other sales machines / receipting software shall secure accreditation from the BIR prior to selling / distribution / use of the same.

Pseudo-suppliers shall refer to taxpayer-users of sales machines and/or sales receipting system software who are either: (a) direct importers of CRM/POS or other receipt/invoice-generating business machines; or (b) taxpayer-users who develop their own sales receipting system software, for their own internal use and/or for distribution to their branches/franchisees;

2. All new applications for accreditation of CRM/POS/other sales machines/receipting software of developers / distributors / dealers / supplier-vendors / pseudo-suppliers shall be processed at the BIR-National Office level only, through the National Accreditation Board (NAB);
3. Only BIR-accredited CRM/POS/other sales machines/receipting software shall be used by business taxpayers;
4. Accreditation shall be valid for five (5) years from the date of issuance of the Certificate of Accreditation. The developer / dealer / supplier-vendor / pseudo-supplier of CRMs / POSs / other sales machines / receipting software shall apply for renewal of accreditation within sixty (60) days prior to the expiration of the validity period;

5. Taxpayer-users and/or resellers of CRM / POS / other sales machines / receipting software acquired online or abroad (off-the-shelf), for use and/or re-sell in the Philippines, shall be treated as pseudo-suppliers; thus, they shall be required to secure an accreditation from the NAB prior to use and/or re-selling of the same;
6. Taxpayer-users of sales receipting system software or any similar software acquired / subscribed via **Cloud** application service provider shall likewise secure an accreditation, provided that the taxpayer-user shall allow a provision for storage and backup of all required data including authorized access(es) for BIR Revenue Officers which shall be locally available for audit purposes.

Cloud refers to an internet-based computing where different services such as servers, storage and applications are delivered to an organization to cater specific business or non-business requirements;

7. The National Accreditation Board and the Technical Working Group are hereby created and shall be composed of the following:

National Accreditation Board (NAB)

- Head: Assistant Commissioner, Client Support Service (CSS),
Operations Group (for Taxpayers under Revenue
District Offices (RDO)/Revenue Region (RR) Offices)
Assistant Commissioner, Large Taxpayer Service (LTS) (for
Large Taxpayers)
- Co-head: Assistant Commissioner, Information Systems Development &
Operations Service (ISDOS), Information Systems Group
- Members:
- A. Functional
 - Chief, LT-Audit Division/Large Taxpayers Division (LTD) – Makati and Cebu
 - Chief, Large Taxpayers Assistance Division (LTAD)/Excise LT Regulatory Division (ELTRD)
 - Chief, Taxpayer Service Programs & Monitoring Division (TSPMD) or Representative-CSS
 - Chief, Assessment Programs Division (APD) or Representative-Assessment Service
 - B. Technical
 - Head or Representative, National Office Data Center (NODC)
 - Chief or Representative, Security Management Division (SMD)
 - Chief or Representative, Network Management and Technical Support Division (NMTSD)
 - Chief or Representative, IT Planning & Standards Division (ITPSD)

Technical Working Group (TWG)

- A. TWG Secretariat (ISG)
- B. Section Chief or Representative from the following offices:

- TSPMD;
- LT-Audit Division/LTD;
- LTAD/ELTRD/LTD;
- APD;
- NODC; RDC
- SMD;

8. All new applicants for accreditation of their CRM / POS / other sales machines / receipting software, or their designated **Authorized Users**, shall be required to enroll at the BIR's Electronic Accreditation and Registration (eAccReg) system, prior to the use of the same.

An authorized user is a duly designated responsible officer/employee with a written authorization duly signed by the developer / distributor / dealer / supplier-vendor / pseudo-supplier as indicated in the sworn statement;

9. To enroll in eAccReg, a duly signed Sworn Declaration (**Annex "A"**) together with the complete documentary requirements as enumerated under Section 5.0 of Revenue Regulations No. 11-2004, shall be submitted by the developer / dealer / supplier-vendor / pseudo-supplier to the RDOs / LTAD / ELTRD / LTDs having jurisdiction over the place of business of the said applicant;

10. Enrollment may be done before or after submission of the Sworn Declaration and complete documentary requirements. The approval/activation of the applicant's **Account Enrollment** shall be upon receipt of the Sworn Declaration and complete documentary requirements by the concerned RDO / LTAD / ELTRD / LTD. Account enrollment application shall be on a one (1) authorized user per Taxpayer Identification Number (TIN) basis, or one authorized user in behalf of multiple Branches, whichever is applicable/convenient to the taxpayer.

Account enrollment is a web facility allowing users of eAccReg to create an account including those with manually-issued Machine Identification Number (MIN). It requires information to be provided to identify the taxpayer plus the desired username and password;

11. The concerned RDO / LTAD / ELTRD / LTD shall ensure the completeness of the required documents received which shall be collated in a docket and shall be transmitted to the NAB, through the Secretariat – Technical Working Group (TWG) from the ISG, prior to inspection / evaluation;

12. The following shall be observed by the TWG in the actual conduct of the inspection / evaluation:

- A. Inspect the machine/software requiring the applicant to present an actual systems demonstration of the system;
- B. Determine if the machine is compliant with the conditions set forth under Section 5.0 of RR No. 11-2004;

- C. Determine if the machine issues a receipt/invoice with complete data requirements as provided in Section 5 of RR No. 10-2015; and
 - D. Use the Functional and Technical Evaluation/Appraisal Checklist of Sales Machines and/or Sales Receipting System Software as provided in Annex "E" of Revenue Memorandum Order (RMO) No. 10-2005.
13. The respective Heads of the NAB shall be responsible for the issuance of the Certificate of Accreditation/Notice of Denial; and
14. The list of accredited CRM / POS / other sales machines / receipting software shall be posted on the BIR website, including contact details of the developer / dealer / supplier-vendor / pseudo-supplier.

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

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

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