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

May 7, 2018

REVENUE MEMORANDUM CIRCULAR NO. 36-2018

TO : **All Regional Directors, Revenue District Officers, Employees and Others Concerned**

SUBJECT : **Amendments on Revenue Memorandum Circular (RMC) No. 55-2016 to Extend the Validity Date on the Certificate of Accreditation Issued to Developers/Dealers/Suppliers/Vendors/Pseudo-Suppliers of Cash Register Machines (CRM), Point-of-Sale (POS) Machines and/or Other Sales Machine/Receipting Software**

This is relative to the five-year validity period provided under **RMC No. 30-2015** and **RMC No. 68-2015**, which states that all new applications for accreditation of machine/software of suppliers/distributors/dealers/vendors shall be processed at the BIR National Office only and shall have a validity period of Five (5) years from the date of issuance of Certificate of Accreditation.

The aforesaid provisions were further clarified in **RMC No. 55-2016**, which stated the following validity dates based on the "Date of Issuance" of the Certificate of Accreditation:

Date of Issuance on the Certificate of Accreditation	Valid Until
Prior to July 31, 2013	July 31, 2018
August 1, 2013 to July 31, 2014	July 31, 2019
August 1, 2014 to July 31, 2015	July 31, 2020
August 1, 2015 onwards	Five-year validity shall commence.

This Circular is hereby issued to amend the abovementioned provisions to further extend the validity period of all Certificates of Accreditation which were issued on the abovementioned dates. Hence, all developers/dealers/suppliers/vendors/pseudo-suppliers of CRM, POS and/or other Sales Machines/Receipting Software with valid Certificate of Accreditation issued on or before July 31, 2015 shall be valid until **July 31, 2020**. On the other hand, all Certificates of Accreditation issued on **August 1, 2015 onwards** shall follow the five-year validity period based on the actual Date of Issuance.

In line with this, both primary and supplementary invoices/receipts must reflect the corresponding Date of Issuance and Validity Period of Accreditation as provided above.

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

BUREAU OF INTERNAL REVENUE
RECEIVED
3:40 P.M.
MAY 21 2018
RECORDS MGT. DIVISION

CAESAR R. DULAY
Commissioner of Internal Revenue

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