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

May 22, 2014

REVENUE MEMORANDUM CIRCULAR NO. 45-2014

SUBJECT : Prescribing the Use of the Enhanced and Integrated Electronic Accreditation and Registration (eAccReg) and Electronic Sales Reporting (eSales) Systems

TO : All Internal Revenue Officers, Business Establishments, and Others Concerned

---

A priority area of tax administration reform and modernization is the effective supervision and control of the issuance of receipts/invoices by a business establishment, whether through manual process or through the use of Cash Register Machine (CRM), Point-of-Sale (POS) machines and other similar machines.

The eAccReg System is an enhanced electronic accreditation and registration for the issuance of permits to use Cash Register Machines (CRM), Point of Sale Machines (POS) and other business machines generating receipts or invoices. The enhancement is to streamline the procedures and simplify necessary requirements for the issuance of permits to use business machines. The printing of Certificate of Accreditation and Final Permit to Use is now available via the enhanced eAccReg.

Corollary to this, the eSales System automates the monitoring and reporting of the gross monthly sales per registered CRM/POS or any other similar business machines generating receipts or invoices. Through eSales, taxpayer monthly sales shall be monitored by the BIR. Submission of monthly sales reports by taxpayers shall be available via email, web and SMS.

This Circular is issued to prescribe the use of the Enhanced and Integrated eAccReg and eSales Systems by all taxpayers with CRM/POS and/or any other similar business machines. In line with this, all *Authorized Users* and/or Authorized Representatives*** shall be required to submit a duly notarized letter (Annex "A") to enroll in the Account Enrollment*** facility. The said letter shall be submitted to the concerned Revenue District Office (RDO)/ Large Taxpayer District Office (LTDO)/Large Taxpayers Assistance Division (LTAD)/Excise Large Taxpayers Regulatory Division (ELTRD).

**An Authorized User is a duly designated responsible officer/employee of the Taxpayer in charge of accessing/utilizing the BIR's Enhanced and Integrated eAccReg and eSales Systems.*

***An Authorized Representative is a duly designated responsible officer/employee with a written authorization duly signed by the taxpayer-applicant or in the case of eAccReg only, a responsible officer/employee of the supplier as indicated in the sworn statement.*

****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.*

All taxpayers/suppliers are required to enroll their respective authorized users/representatives prior to the use of the enhanced and integrated eAccReg and eSales systems. 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.

All taxpayers using CRM/POS and/or other similar business machines with system-generated MINs are required to report their monthly sales every 8th (for taxpayers whose last digit of the 9-digit TIN is even number) or 10th (for taxpayers whose last digit of the 9-digit TIN is odd number) day of the month following the month of sales. For example, the deadline for submission of the monthly sales report of such sales machines for the month of May shall be on June 8, 2014 (for taxpayers whose last digit of the 9-digit TIN is even number) and on June 10, 2014 (for taxpayers whose last digit of the 9-digit TIN is odd number), via the enhanced eSales.

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