REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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June 09, 2014

REVENUE MEMORANDUM CIRCULAR NO. 48-2014

SUBJECT : **EXTENDING DEADLINE OF ELECTRONIC SALES (eSALES) REPORTS AS TRANSITORY PROCEDURE USING THE ENHANCED AND INTEGRATED ELECTRONIC ACCREDITATION AND REGISTRATION (eAccReg) AND eSALES SYSTEMS**

TO : All Internal Revenue Officials, Employees and Others Concerned

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Pursuant to Revenue Memorandum Circular No. 45-2014, all taxpayers using CRM/POS and/or other similar business machines with system-generated Machine Identification Numbers (MINs) are required to report their monthly sales every 8th or 10th day of the month following the sales using the Enhanced and Integrated eAccReg and eSales Systems.

To give ample time for all parties to comply with the requirements due to the change in the technical specifications from simply reporting the Gross Monthly Sales to reporting the breakdown of Vatable Sales, Zero-Rated Sales, Exempt Sales and Sales Subject to Other Percentage Taxes in the rolled-out Enhanced and Integrated eAccReg and eSales Systems, the deadline for the submission of monthly sales report for the **month of May 2014** are now **extended until June 30, 2014** (for both taxpayers whose last digit of the 9-digit TIN is even and odd number). Thereafter, reporting of monthly sales will remain on or before the 8th (for the taxpayers whose last digit of the 9-digit TIN is even number) or 10th (for the taxpayers whose last digit of the 9-digit TIN is odd number) day of the month following the sales period.

No penalties shall be imposed for reporting May 2014 monthly sales based on the said extension.

Likewise, all taxpayers with CRM/POS machines with manually issued MIN are hereby required to use and are mandated to be re-enrolled in the eAccReg and eSales Systems on or before **July 01, 2014**.

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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