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

May 3, 2016

REVENUE MEMORANDUM CIRCULAR NO. 55-2016

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

SUBJECT : **Clarifications on the Five (5)-Year Validity Period of Certificate of Accreditation Issued to Developers/Dealers/Supplier-Vendors/Pseudo-Suppliers of Cash Register Machines (CRM)/Point-of-Sale (POS) Machines and Other Sales Machines/Receipting Software**

This has reference to the five-year validity period provided under **Revenue Memorandum Circular (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 level only and shall have a validity period of **Five (5) years from the date of issuance of the Certificate of Accreditation**.

Further, the Accreditation Number and the Date of Accreditation (Date Issued: "mm/dd/yyyy" and Valid Until: "mm/dd/yyyy") of the accredited supplier are required to be printed at the bottom portion of the Official Receipt (OR), Sales Invoice (SI) or Other Commercial Invoices (CI) pursuant to **Section 5 of Revenue Regulations No. 10-2015**.

In this regard, this Circular is hereby issued to clarify that all Certificate of Accreditation that were issued prior to the issuance of the aforementioned revenue issuances, shall still be valid and in effect based on its "Date of Issuance" with staggered implementation, to wit:

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 period shall commence.

For example:

If Certificate of Accreditation was issued on:

- **August 1, 2006** – Valid Until **July 31, 2018**
- **August 2, 2013** – Valid Until **July 31, 2019**
- **September 27, 2014** – Valid Until **July 31, 2020**
- **August 5, 2015** – Valid Until **August 4, 2020**

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

Based on the foregoing, all Certificate of Accreditation that will expire on the period prescribed herein shall apply for renewal of accreditation **within sixty (60) days** prior to the expiration of the validity period as provided under **RMC No. 68-2015**.

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