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

July 20, 2015

REVENUE MEMORANDUM CIRCULAR NO. 56 2015

SUBJECT : **CLARIFICATION OF THE PROVISIONS ON THE SUBMISSION OF MONTHLY ESALES REPORT VIA THE ELECTRONIC SALES (ESALES) REPORTING SYSTEM PRESCRIBED UNDER REVENUE REGULATIONS (RR) NO. 5-2005 AND REVENUE MEMORANDUM ORDER (RMO) NO. 12-2012**

TO : **All Internal Revenue Officials, Employees and Others Concerned**

eSales is a real time reporting online of actual sales transactions recorded by Cash Register Machine (CRM)/Point-of-Sales (POS) machine, or other sales machines and/or software. In as much as the CRM/POS machines are required to be tamper-proof, they are expected to contain the original data that should serve as basis for tax assessment by revenue examiners. Hence, sales records contained therein shall not be allowed to be altered or amended except on meritorious cases.

However, in the course of implementation of RR No. 5-2005 and RMO No. 12-2012, it was ascertained that several adjustments/amendments were made on the amount of monthly eSales as reported resulting in the reconstitution of sales as recorded in CRM/POS machines.

In view thereof, any amendment in the amount of monthly sales reported, shall require a written justification addressed to the concerned LTS Investigating Office/Revenue District Office (RDO) with the corresponding adjusting entries properly recorded in the Books of Accounts. Thus, monthly eSales reports shall be subjected to validation/verification by the concerned offices, provided that no electronic Letter of Authority (eLA)/Letter Notice (LN) has been issued covering the said particular month, otherwise, an incident report on the post validation/inspection conducted by the concerned investigating offices shall be consolidated with the ongoing audit/investigation covered by the eLA/LN. Taxpayers who failed to comply with the foregoing requirements shall be included in the priority audit program of the concerned investigating offices.

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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