REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

May 2, 2013

REVENUE MEMORANDUM ORDER NO. 13-2013

SUBJECT : **Prescribing Work-Around Procedures in the Accreditation of Printers as a Prerequisite to the Printing of Official Receipts, Sales Invoices and Other Commercial Receipts and/or Invoices**

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. OBJECTIVES

This Order is issued to provide work-around procedures pending the availability of the Online System for Accreditation of Printers (OSAP) pursuant to Revenue Regulations No. 15-2012 dated December 3, 2012.

SECTION 2. POLICIES AND GUIDELINES

The following policies and guidelines shall be observed by all concerned parties until such time the OSAP is implemented:

1. All registered printers in the Integrated Tax Systems (ITS) who applied for accreditation, and were initially evaluated by the Revenue District Offices (RDOs) /offices under Large Taxpayers Service (LTS) as to the completeness of the documentary requirements per Operations Memorandum dated January 24, 2013 shall be published or posted in the BIR website as deemed Accredited Printers.

2. A Provisional Accreditation Number shall be issued to all deemed Accredited Printers. Provisional accreditation shall be given validity period of six (6) months from posting in the BIR website.

3. A Certificate of Accreditation with Permanent Accreditation Number shall be issued to the printer only after evaluation and approval by the National/Regional Accreditation Board or N/RAB (refer to National/Regional Machine Accreditation Board [NMAB/RMAB] per Revenue Regulations No. 11-2004 on the composition of members, with the exclusion of those under the Information Systems Group [ISG]).

4. The Accredited Printers with Certificate of Accreditation shall cease using the assigned provisional accreditation number. Henceforth, the Permanent Accreditation Number shall be used in printing the Official Receipts, Sales Invoices and Other Commercial receipts and/or invoices.

5. The deemed Accredited Printers which were issued Revocation Notices upon notification shall not be allowed to apply for Authority to Print (ATP) Receipt and Invoices. However, all receipts and invoices printed by these printers shall remain valid until its expiration or until its full utilization whichever comes first.

6. All printers issued with the Letter of Denial/Revocation Notice who intend to be accredited will observe the same procedure as a new application for accreditation and shall undergo the same accreditation process.

7. A list of registered printers in the Integrated Tax Systems (ITS) and tagged as TP ENGAGED IN PRTG for at least three (3) years as of December 31, 2012 shall be the initial candidates for accreditation.

SECTION 3. MANUAL PROCEDURES ON ACCREDITATION OF PRINTERS

A. Taxpayer Service Section (TSS) of RDO or Division/Office under LTS

1. Receive Sworn Statement as Application for Accreditation (Annex A) including attachments as required in the checklist from the applicant-printer;

2. Evaluate the application as to completeness of documents within the day of receipt of application. Ensure that requirements per Checklist (Annex B) are complete except for the on-site inspection to be performed during the post evaluation. For disapproved applications, inform applicant-printers on the results of initial evaluation stating the reason(s) why the application was disapproved duly indicated in the Letter of Denial (Annex F);

3. Upon verification of completeness per initial evaluation, submit list of printers for accreditation to the Office of the Assistant Commissioner, Taxpayers Assistance Service (TAS) Attention: Taxpayer Service Programs & Monitoring Division (TSPMD) via email at tspmd_tas@bir.gov.ph., (copy furnish N/RAB with attached schedule of ocular inspection) for publication / posting as deemed accredited printer in the BIR website using the template (Annex G). Docket to be retained by the RDO for further processing;

4. Forward the Lists of Printers for Accreditation to the Chief, Collection Section/ACIR, LTS for the issuance of Certificate of No/With Tax Delinquency (Annex J);

5. Coordinate with the National/Regional Accreditation Board or N/RAB and/or other BIR concerned offices for scheduling with the taxpayer of the date and venue in case of on-site inspection involving branch offices under the jurisdiction of other RDOs;

6. Inform the applicant-printer the set schedule for on-site inspection;

7. For **Qualified** applications after post-evaluation:

    i. Receive from the Head of N/RAB duly signed Certificate of Accreditation (Annex C) for compliant applicants and release the same to the accredited printer. The N/RAB to issue permanent Accreditation Number following this format: RDO CODE-xx-YEAR-10-digit sequential number (e.g. 029MP20130000000001); wherein xx stands for MP – Manual Permanent and EP – Electronic Permanent (to be generated upon systems rollout);

    ii. Send notice to accredited printer via email to get their Certificate of Accreditation;

iii. Inform accredited printer through email facility of any notices/letters for service or mailing in accordance with Republic Act 8792 also known as the "Electronic Commerce Law";

iv. Submit to the TSPMD thru email facility the List of approved Accredited Printers with their Permanent Accreditation Number (Annex I).

8. For **Disqualified** applications after post-evaluation:

i. Receive from the Head of N/RAB on any findings of the team conducting the ocular inspection thru a Letter of Warning (Annex D) and release the same to the printer for compliance within the period prescribed in the said letter;

ii. Failure to comply within the prescribed period shall cause the revocation of its accreditation, the N/RAB shall prepare Revocation Notice (Annex E) for release to the respective printer;

iii. Printer shall likewise be notified of the revocation via email;

iv. Return all the documents submitted by the printer.

9. Issue appropriate Certificate (Accreditation or Revocation) prior to the expiration of validity of its provisional accreditation;

10. Tag all identified accredited printers, as posted in the BIR website, as ACCREDITED PRINTER in ITS Special Code field;

11. Submit list of revoked accreditation of printer to TSPMD for deletion from list of accredited printers in website. A separate list of printers with revoked accreditations effective as of a given date shall likewise be posted.

B. N/RAB

1. Receive the docket from TSS of RDO/Division under LTS;

2. Attend on-site inspection as scheduled and determine compliance by accomplishing the "On-site Inspection Checklist for Accreditation of Printers" (Annex "H");

3. Raise all issues and concerns before, during and after on-site inspection if any, and coordinate with the taxpayer thru TSS of RDO/Division under LTS for resolutions with the corresponding evaluation of the same;

4. Submit the docket, duly signed report on the result of evaluation and the recommendation approval/disapproval of the application for accreditation;

5. If application for accreditation is disqualified, prepare Letter of Denial;

6. Receive from TSS the Certificate of Accreditation for signature;

7. Forward duly signed Certificate of Accreditation or Letter of Denial of Application for Accreditation of Printer, whichever is applicable, to the concerned TSS for release to the printer.

C. Collection Section of RDO or Concerned Section/Division under LTS

1. Receive from TSS the Lists of Printers for Accreditation for the preparation and issuance of Certificate of No/With Tax Delinquency;

2. Transmit Certificate of No/With Tax Delinquency to the TSS.

D. Taxpayer Assistance Service (TAS) through the Taxpayer Service Programs and Monitoring Division (TSPMD)

1. Receive Lists of deemed Accredited Printers from RDOs/offices under LTS for publication or posting in the BIR website;

2. Assign provisional Accreditation Number for deemed accredited printers following this format: PROVAN-6-digit sequential number (e.g. PROVAN000001);

3. Post list of deemed accredited printers every Thursday with date of effectivity as of date of posting starting February 14, 2013, and provide list to the Data Warehousing and Systems Operations Division (DWSOD);

4. Compare list from ISG and the list of Accredited Printers as posted in website for validation. Printers not duly accredited and have been tagged as ACCREDITED PRINTER by the RDO (TSS) shall be referred to the RDO (TSS) for appropriate action within five (5) days from receipt of notice from TSPMD. Failure of RDO (TSS) to make the corresponding update shall be subject to disciplinary action under the Revised Code of Conduct;

5. Update the List of Accredited Printers as posted in the BIR website on the following:
    - Posting of the Permanent Accreditation Number as approved and issued by N/RAB and deletion of the Provisional Accreditation Number;
    - Deletion of disqualified printers as recommended by the N/RAB;

6. Receive issues/concerns, if any, from RDOs or Divisions/Offices under LTS that shall require policy direction or recommendation, on existing revenue issuances and on the enhancement of the system;

7. Consolidate reports and submit to the Office of the Assistant Commissioner, Taxpayer Assistance Service, issues/concerns received for evaluation and resolution.

E. Information Systems Group through the Systems Development Division (SDD)

1. Generate list of registered printers in ITS per RDO as of December 31, 2012.

2. Submit list to TSPMD for distribution to respective RDOs to give notice on the deletion of tag as printer in ITS Special Code field. This is to ensure that only accredited printers will be issued system generated ATPs once identified.

3. The SDD shall delete all tags of printers as TP ENGAGED IN PRTG one (1) day before the publication in the BIR website of initial List of Accredited Printers.

4. The SDD shall update description of 'PRNTR' special code from 'TP ENGAGED IN PRTG' to 'ACCREDITED PRINTER' (to distinguish old from new printers who have undergone accreditation process).

F. Data Warehousing and Systems Operations Division (DWSOD)

1. Generate list of printers with tag as ACCREDITED PRINTER every 1st week of the following month and submit to TSPMD for monitoring.

SECTION 4. PROCEDURES ON THE REVOCATION OF ACCREDITATION OF PRINTERS

1. The Revenue Officer (RO), during the conduct of Taxpayer Compliance Verification Drive (TCVD), or audit investigation who discovers any violation of an accredited printer shall report the same thru the Revenue District Officer, to the N/RAB concerned;

2. Upon receipt of the report on the violation of the accredited printer, the concerned N/RAB shall prepare and approve the "Letter of Warning" (Annex "D"), and the same shall be transmitted to the concerned RDO;

3. The Letter of Warning shall be mailed (registered) with return card;

4. After two (2) weeks from receipt of the letter/notification, the RDO thru its RO shall re-visit the accredited printer for correction of discovered violation. If the violation still exists without valid reason, the RO thru the Revenue District Officer shall recommend for the revocation of printer's accreditation to the N/RAB concerned;

5. Upon receipt of the recommendations from the Revenue District Officer, the concerned N/RAB shall prepare and approve the "Revocation Notice" (Annex "E") for transmittal to the RDO concerned for immediate mailing (registered) with return card.

SECTION 5. EFFECTIVITY CLAUSE. – This Order takes effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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