REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

June 16, 2010

REVENUE MEMORANDUM ORDER NO. 56-2010

SUBJECT **Use of Updated Medium for Submitting the Summary List of Sales and Purchases (SLSP)**

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

I. Objectives

In order to facilitate taxpayers' compliance with BIR's information requirements, the use of updated Information Technology equipment and peripherals shall be allowed. This Order is being issued to amend certain provisions of RMO No. 4-2003, relative to the medium for submission of Summary List of Sales and Purchases.

II. Amendatory Provisions

A. Paragraph 3, Section I (Background) of RMO 4-2003, shall be amended as follows:

"The RELIEF System shall cover all VAT taxpayers above threshold limits set by RR 8-2002 to submit Summary List of Sales and Purchases in a ***"removable storage media"*** **based on prescribed electronic format"**

B. Item I, Section III (Definition of Terms) shall be amended to:

" Removable Storage media refers to 3.5 inch floppy diskette, universal serial bus (USB) flash drives, compact disc (CD)/digital video disc (DVD) "

C. Item A.1 (1) and A.1 (3), Section V (Procedures) shall be amended to read as follows:

"A.1 The Taxpayer Service Section shall:

1. Receive ***SLSP diskettes/ USB flash drives/ CDs/DVDs*** from VAT taxpayers together with duly filled out ***SLSP Acknowledgement Report (Annex A-1)*** in two copies. In case of replacement **diskette*/USB flash drive/CD/DVD, the previously filled out SLSP Acknowledgement Report*** must be re-submitted for easy reference".

xxx xxx xxx

3. Assign control number in the ***SLSP Acknowledgement Report*** and record the taxpayer's information in the ***SLSP Register (Annex A-2)***. Assigning of control number ……."

D. All terms affected by the said amendment shall be replaced accordingly.

III. REPEALING CLAUSE

All other issuances and/or portions thereof that are inconsistent herewith are hereby repealed/modified or amended accordingly.

IV. EFFECTIVITY

This Order takes effect immediately.

(Original Signed)
JOEL L. TAN-TORES
Commissioner of Internal Revenue

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