

MANAGEMENT OF SURRENDERED SALES RECEIPTS AND INVOICES IN BIR RAFFLE PROMOS.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/90cbab33415b/>

I

Objectives

This Order is issued to:

1. Provide a system for the management of surrendered sales receipts and invoices received in BIR Raffle Promos pursuant to RMO Nos. 25-91, 27-91, 8-92, Unnumbered memo dated April 6, 1992 and other related revenue issuances;
2. Verify the authenticity of surrendered sales receipts and invoices;
3. Derive information that may be used in monitoring the sales and activities of business entities in order to minimize cases of tax fraud and evasion; and
4. Enhance the Bureau's Data Bank.

II

Guidelines

1. Surrendered receipts and invoices are the official receipts, sales invoices and cash register tapes which were placed in the drop boxes for inclusion in the raffle promos conducted by the BIR pursuant to revenue issuances.
2. After raffle promos are conducted, the BIR Raffle Committee shall undertake a random sampling of sales receipts and invoices from the lot of entries and endorse custody of this sample as well as receipts and invoices drawn in the raffle to the Intelligence and Investigation Office (IIO) or to the Special Investigation Branch (SIB).
3. The IIO shall develop and take charge of a system for checking and verifying the authenticity of the surrendered receipts and invoices transmitted by the BIR Raffle Committee.
4. All Special Investigation Branches of the Revenue Regions shall coordinate with IIP in the implementation of such system.
5. The following functions shall be included in the system to be undertaken by IIO:
 - a) Check and verify the authenticity, validity and correctness of the receipts, invoices or cash register tapes.
 - b) If warranted, investigate through Letters of Authority the following:
 - i) Entities which have issued receipts and invoices which have not met the requirements of authentic receipts, sales invoices, or cash register tapes; and
 - ii) Entities which have issued spurious receipts, sales invoices or cash register tapes.
6. All verifications and investigations shall be done in accordance with the procedures provided under existing issuances.

7. For monitoring purposes, a report using the prescribed format in Annex A of the outcome of activities enumerated under 5 and 6 above shall be submitted to the Commissioner of Internal Revenue, copy furnished the BIR Raffle Committee.

III

Disposal of Surrendered Receipts and Invoices

Having done a random sampling and/or cursory validation of all surrendered receipts and invoices, the BIR Raffle Committee shall turn over all remaining receipts and invoices and cash register tapes to the Records Division, for disposal of said documents in accordance with the existing procedures.

IV

Effectivity

This Order shall take effect immediately.

Adopted: 20 May 1992

(SGD.) JOSE U. ONG

Commissioner of Internal Revenue

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.