PROVISIONAL PERMIT TO USE CASH REGISTER MACHINE (CRM)/POINT-OF-SALE (POS) MACHINE/OTHER SALES MACHINE/RECEIPTING SOFTWARE

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Reports show that the three (3)-month validity period of provisional permits is being abused and a significant number of taxpayers' Provisional PTU failed to be converted to Final PTU of their CRMs/POS/other sales machines/receipting software.

This Circular is hereby issued to implement strict non-issuance of Provisional PTU to prospective/new CRMs/POS/other sales machines/ receipting software users effective immediately. Hence, all Revenue District Offices (RDOs) shall no longer accept/approve applications for Provisional PTUs, until such time the Electronic Accreditation and Registration (eAccReg) system shall be modified accordingly.

In line with this, Revenue District Offices (RDOs) and offices under the Large Taxpayer Service (LTS) are directed to ensure that necessary evaluation procedures are observed in the case of all existing Provisional PTUs, to convert the same to final PTU on or before July 31, 2015. Otherwise, the same shall be revoked.

In light of the foregoing, all concerned taxpayers are encouraged to acquire BIR-accredited CRMs/POS/other sales machines/receipting software. The updated List of Accredited CRM/POS/other sales machine/receipting software with their corresponding supplier, is posted on our website (www.bir.gov.ph), for easy access.

Further, all existing Final PTUs including those provisional PTUs that will be converted to Final PTUs on or before July 31, 2015 shall have a validity period of Five (5) years effective August 1, 2015. 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 upon registration and approval of the corresponding Final PTU. A separate Revenue issuance shall be issued for this purpose.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

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

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