

REVISED REGULATIONS ON THE MANAGEMENT OF DOCUMENTARY STAMPS METERING MACHINES IN THE CUSTODY OF AUTHORIZED TAXPAYERS

BIR REVENUE REGULATION NO. 7-92, September 07, 1992

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SECTION 1. Objective — Pursuant to the provisions of Section 245, in relation to Section 4 of the National Internal Revenue Code, as amended, these regulations are promulgated to prescribe policies and guidelines to control and monitor the installation, operation, and use of documentary stamp (DS) metering machines.

SECTION 2. Scope — Any person/s or business entity/ies may apply to operate a DS metering machine and may install the same in his/her or their respective office/s or in any other place as may be designated by them.

SECTION 3. Duties and Responsibilities of Revenue Officials — To ensure the effective implementation of these regulations, the following revenue officials are hereby designated to perform pertinent duties and responsibilities:

a) The Chief Collection Performance Evaluation Division (CPED) shall:

i)

Serve as the record custodian of DS metering machines deployed or assigned to taxpayers/users and all other records pertinent thereto;

ii)

Conduct formal investigations whenever cases of irregularities involving the use and operation of DS metering machines are discovered, upon recommendation of the Chief of the Collection Branch concerned;

iii)

Recommended, for approval, to the Asst. Commissioner (Collection Service), the cancellation of duly approved permit issued in favor of the taxpayer/user of the DS metering machines found to be tampered and the confiscation of the "die";

iv)

Keep record of obsolete and unused DS metering machines.

b) The Chief, Collection Branch, shall:

i)

Supervise the loading, reloading and sealing of metering machines in the presence of the resident Commission on

Audit (COA) auditor or his/her duly authorized representatives and the taxpayer/user;

ii)

Keep custody of a "documentary stamp meter sealer";

iii)

Conduct meter reading before and after loading;

iv)

Recommend, for approval, to the Regional Director request/s for repair/s of defective metering machines/s;

v)

Conduct quarterly inspection of all installed DS metering machines within his jurisdictional area; and

vi)

Submit quarterly report on collection, verification and inspection of the DS metering machine, copy furnished the Revenue District Officer (RDO) concerned.

SECTION 4. Policies on the Use and Operation of DS Metering Machines — The following are the policies and procedures on the management of DS metering machines:

a) Registration.

i)

Any person or entity intending to install and operate a documentary stamp metering machine shall file an application for permit to operate the same with the Assistant Commissioner (Collection Service), thru the Chief, Collection Performance Evaluation Division (CPED).

ii)

Persons or entities who have been authorized to operate DS metering machines prior to the effectivity of these regulations are required to register their metering machines with the same office for inventory purposes, within ONE (1) month after the publication of these Revenue Regulations.

iii)

New applications and re-registrations shall be processed by the Collection Performance Evaluation Division and approved by the Assistant Commissioner (Collection Service).

b) Installation of DS Metering Machines — Persons or entities whose permit to operate DS metering machines has been duly approved, may install such machines in their respective offices or any other place as may be designated by them. Likewise, these authorized taxpayers/users shall inform the Chief, Collection Branch, of any change of place or address of the installation of the DS metering machine shall be made.

c) Loading/Re-loading of DS Metering Machines. - Whenever loading or re-loading of a documentary stamp metering machine becomes necessary, e.g., when load is near exhaustion, the taxpayer/user or the owner of the DS machine must request in writing the Chief, Collection Branch of the Revenue Region where the metering machine is located, who, in turn, shall notify the resident COA auditor of the specific date, time and place of loading or reloading.

That all authorized taxpayers/users of DS metering machines must maintain an Official Control Book for DS Metering Machines Daily Transactions, which is duly registered with the Collection Branch of the Revenue Region having jurisdiction over the metering machines. Such book shall be subject to audit and verification on quarterly basis by the Chief, Collection Branch or his duly authorized representative.

At the time of loading /re-loading of a metering machine, the Chief, Collection Branch and the resident COA auditor or their duly authorized representatives shall be present and keep records of such load which shall be present and keep records of such load which shall be the basis of said audit and verification of the accounts of the taxpayer/user.

d) Sealing of Metering Machines. — After the machine is loaded, the Chief, Collection Branch of the Revenue Region where the metering machine is located, or his/her authorized representative, shall attach a seal, consisting of wire and lead, to the machine and thereafter, properly seal it with a "documentary stamp meter sealer".

e) Possession of Keys of the Metering Machines. — Each metering machine shall have two (2) distinct padlocks and keys. One key will be kept by the taxpayer/user, and the other will be kept in a sealed envelope by the Chief, Collection Branch of the Revenue Region, where the metering machine is located.

The metering machine shall be opened only when written request therefor is sent by the taxpayer/user to and received by the Chief, Collection Branch concerned, and it is proven that opening of the machine is warranted after evaluation of the reason/s contained in such request. The machine shall not be opened without the presence of the taxpayer/user, the Chief of Collection Branch concerned and the resident COA auditor or their authorized representatives.

f) Report of Documentary Stamp Transactions/Loads. — The taxpayer/user of the DS metering machine or his duly authorized representative shall prepare and submit a monthly summary report on documentary stamp transactions/loads of the machine to the Chief, Collection Branch of the Revenue Region having jurisdiction over the machine. The report shall contain the cumulative sales and credit balance of the company. Upon submission of such report, the Chief Collection Branch or his/her authorized representative shall verify the accuracy and validity of such report.

SECTION 5. Repair of Defective Metering Machines — Whenever the metering machine is found to be defective and necessary repairs have to be undertaken, a written request for repair shall be prepared by the taxpayer/user and submitted for approval to the Regional Director, attention: The Chief, Collection Branch concerned.

Upon approval of the request, repair shall be undertaken only by those authorized by the Bureau of Internal Revenue. After making the necessary repairs, the authorized persons shall submit a written report containing their findings, nature of repair undertaken or any recommendation pertaining thereto.

The Chief, Collection Branch or his duly authorized representative shall see to it or insure that the aforecited procedures on repair of DS metering machines are properly followed and/or implemented.

SECTION 6. Inspection of DS Metering Machines - The term "inspection" shall cover the physical check on the condition of the machine, as well as the verification and scrutiny of the Official Control Book for DS Metering Machine Daily Transactions.

The Chief, Collection Branch or his duly authorized representative/s shall conduct quarterly inspection of all installed DS metering machines located within the jurisdiction of the Revenue Region and which are in the custody or possession of persons or entities authorized to use the machine, to insure security and regularity in the use thereof.

In cases where irregularities are discovered, e. g., tampering of the seal of metering machine, the Chief, Collection Branch or his duly authorized representative who discovered the same, shall submit to the Chief, CPED, a written report on the anomaly within twenty-four (24) hours from the discovery thereof.

A formal investigation of the matter shall then be conducted by the Chief, CPED or his duly authorized representative and a written report on the result of the investigation shall be submitted to the Assistant Commissioner (Collection Service), within ten (10) days from the discovery of such irregularity/ies.

SECTION 7. Transfer of DS metering machine — Whenever a DS metering machine shall be transferred to another place or location of operation, the taxpayer/user shall first notify in writing the Chief of the Collection Branch concerned, by specifying therein the particular place, Revenue District Office and Revenue Region where the DS metering machine shall be transferred or installed.

Moreover, for control and inventory purposes, the Chief of Collection Branch concerned shall inform the Chief, CPED on every movement of DS metering machines within his jurisdictional area or outside the territorial jurisdiction of the Region.

SECTION 8. Cancellation of Registration and/or Permit — The registration or permit to operate a DS metering machine shall be revoked whenever:

a) The business of the taxpayer authorized to use the machine has ceased to operate.

In case of cessation of business operations, the taxpayer/user of the metering machine shall surrender the "die" to the Chief, Collection Branch of the Region where the machine is located.

The Chief of the Collection Branch, on the other hand, shall keep the "die" in his/her office for safekeeping.

The "die" is the module of the metering machine that prints documentary stamps for clearance certificates;

b) The machine is deemed to have outlived its usefulness due to obsolescence or wear and tear.

When the DS metering machine has outlived its usefulness as determined by the authorized supplier, a certificate to that effect shall be issued by the Chief, Collection Branch concerned where the metering machine is located, to be attested to by the supplier of said machine, copy furnished the Chief, CPED;

c) The machine has remained unused for a period of six (6) months without sufficient and valid reasons; and

d) There are irregularities and anomalies in the use and operation of the metering machines.

If the commission of irregularities is evident, the Chief of the Collection Branch shall recommend immediate cancellation of the permit and confiscation of the "die" of the tampered metering machine.

SECTION 9. Repealing Clause — All regulations, rulings, orders or portions thereof which are inconsistent with the provisions of these Regulations are hereby revoked. These regulations, however, supplement existing legal fiats which are consistent with its provisions.

SECTION 10. Effectivity — These regulations shall take effect immediately.

Adopted: 7 Sept. 1992

(SGD.) RAMON DEL ROSARIO JR.
Secretary of Finance

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