REGISTRATION OF MANUAL BOOKS OF ACCOUNTS

BIR REVENUE MEMORANDUM CIRCULAR NO. 82-2008, November 13, 2008

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It has been observed that the different Revenue District Offices (RDOs) of the Bureau adopt differing rules and procedures with respect to the registration of the manual books of accounts. In some RDOs, before a new set of books of accounts is registered, taxpayers are still required to first present the previously registered books of accounts regardless of whether or not the pages thereof have all been filled up. On the other hand, in other districts, a photocopy of the stamped front page of these previously registered books of accounts is the document being required in order to approve the registration of the new set of books. Apparently, these differing rules observed by the RDOs have caused frustration and exasperation to the taxpayers which eventually resulted to an indifferent attitude towards compliance.

In view of the foregoing misinterpretations on registration procedures, this Circular is hereby issued to elucidate the proper registration procedures for manual books of accounts based on the existing provisions in the Bookkeeping Regulations.

The following are the existing rules with respect to the registration of manual books of accounts:

1. Manual books of accounts previously registered but whose pages are not yet fully exhausted can still be used in the succeeding years without the need of re-registering or re-stamping the same, provided, that the portions pertaining to a particular year should be properly labeled or marked by the taxpayer;

2. The registration of a new set of manual books of accounts shall only be at the time when the pages of the previously registered books have all been already exhausted. This means that it is not necessary for a taxpayer to register a new set of manual books of accounts each and every year.

3. The registration deadline of January 30 of the following year" as enunciated in RMO 29-2002 applies only to computerized books of accounts and not to manual books accounts. The "15 days after the end of the calendar year" deadline under RMC 13-82 refers to loose-leaf bound books of accounts and not to manual books of accounts;

4. Newly Registered taxpayers shall present the Manual Books of Accounts before use to the RDOs where the place of business is located or concerned office under the Large Taxpayer Service for approval and registration;

5. Subsidiary manual books of accounts to be used by taxpayers, in addition to the manual books of accounts, required by the National Internal Revenue Code of 1997 and existing rules, shall likewise be registered before use, following the same rules abovementioned;

6. It is to be emphasized that the Taxpayer Service Section (TSS) of the RDOs or concerned office under Large Taxpayer Service has no authority to examine whether the previously registered books are complete and/or updated prior to the approval of the registration.

The aforementioned rules are to be uniformly observed by revenue officers in charge of registration of manual books of accounts.

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

Adopted: 13 Nov. 2008

(SGD.) SIXTO S. ESQUIVIAS, IV
Commissioner of Internal Revenue

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