REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

February 20, 2004

REVENUE MEMORANDUM CIRCULAR NO. 26-2004

SUBJECT : Clarification of Issues Pertaining to Modified Procedures of Registering Manually-printed Receipts or Sales/Commercial Invoices Prior to Their Use as Embodied in Revenue Regulations (RR) No. 26-2003.

TO : All Internal Revenue Officers and Others Concerned.

This Circular aims to supply basic information and provide uniform answers to issues pertaining to the regulations on modified procedures of registering manually-printed receipts or sales/commercial invoices prior to their use.

Q-1 What is a Printer's Certificate of Delivery of Receipts and Invoices (PCD)?

A-1 A PCD is a certificate issued by the printer to his client every time a delivery of the ordered receipts/invoices is made.

Q-2 Who and where shall the PCD be stamped "**REGISTERED**"?

A-2 Initially, the printer shall have the PCD stamped "**REGISTERED**" by the BIR office which has jurisdiction over the **principal place of business** (Head Office) of the taxpayer-user (TP). The certified photocopy of approved Authority to Print Receipts and/or Invoices (ATP) and the Taxpayer-user's Sworn Statement (Sworn Statement) as required under Annex "B" of RR No. 26-2003 shall be filed/distributed together with the PCD. The Sworn Statement shall also bear the same date of stamped "**REGISTERED**" as that of the PCD.

Q-3 Is there a need to notarize the Sworn Statement?

A-3 The Sworn Statement issued by the TP need **not** be notarized.

Q-4 How many copies of Sworn Statement shall be issued?

A-4 The Sworn Statement together with the PCD, shall be issued in five (5) copies to be distributed as follows:

SWORN STATEMENT	COPY FOR
Original Copy	TP’s file for audit and other internal revenue purposes.
Duplicate Copy	BIR office that issued ATP.
Triplicate Copy	BIR office that has jurisdiction over the place where the receipts or sales/commercial invoices shall be used/issued shall maintain the original triplicate copy of the Sworn Statement.
Quadruplicate Copy	Printer’s file. (The original quadruplicate copy is to be maintained by the printer’s HO for audit and other internal revenue purposes. However, a photocopy thereof shall be maintained by the printer’s branch office if it printed the receipts or sales/commercial invoices.)
Quintoplicate Copy	BIR office that has jurisdiction over the place of Printer’s business which printed the receipts or sales/commercial invoices.

Q-5 Who shall certify the photocopy of approved ATP?

A-5 The BIR office that issued the ATP shall certify the photocopy of approved ATP.

Q-6 Where shall the certified photocopy of approved ATP be attached?

Q-6 The certified photocopy of approved ATP shall be attached to the quadruplicate (applicable only if the TP’s branch is going to use/issue the receipts/invoices) and/or the quintoplicate (applicable only if the one which printed the receipts/invoices is the branch of the printer) photocopies of the PCDs.

Q-7 In case the TP maintains a branch or branches, who and where shall the PCD of such branch or branches be stamped “**REGISTERED**”?

A-7 The printer shall have the PCD of the branch or branches stamped “**REGISTERED**” by the BIR office which has jurisdiction over the **principal place of business** (HO) of the TP.

Q-8 When shall the PCD be issued by the printer?

A-8 A PCD shall always be issued by the printer to his client every time a delivery of the ordered receipts/invoices is made.

Q-9 When shall the counting of the 30-day period begin from having the PCD stamped “**REGISTERED**” including the filing/distribution of the copies thereof together with the Sworn Statement and the certified photocopy of approved ATP?

A-9 The 30-day period shall begin from the date the PCD was issued by the printer. The five (5) copies of PCD shall be filed/distributed within the aforementioned period together with the Sworn Statement and the certified photocopy of approved ATP. The date of the Sworn Statement shall bear the same date as that of the PCD when issued by the printer.

Q-10 Who, where and how will the PCD be filed/distributed after the printer shall have stamped it "**REGISTERED**" by the BIR office which has jurisdiction over the taxpayer's principal place of business (HO)?

A-10 After the printer shall have initially stamped "**REGISTERED**" the five (5) copies of the PCD, the following shall be the manner of filing/distribution, to wit:

PCD COPY	WHO SHALL FILE/DISTRIBUTE	WHERE TO FILE/ DISTRIBUTE	REMARKS
Original	-	-	TP's file copy for audit and other internal revenue purposes. [To be maintained by the TP's HO.
Duplicate	-	-	Printer's file copy for audit and other internal revenue purposes. (To be maintained by the printer's HO.)
Triplicate	TP or Printer	BIR office that issued ATP. (RDO where the TP's HO is registered.)	To be retained by the BIR office upon printer's registration of PCD.
Quadruplicate	TP	BIR office that has jurisdiction over the place of taxpayer's business which will use or issue the receipts or sales/commercial invoices.	TP's office (whether HO or branch, as the case may be) shall maintain the received photocopy of the quadruplicate PCD which shall be duly stamped "**RECEIVED**" by the BIR office having jurisdiction over the said HO or branch.
Quintoplicate	Printer	BIR office that has jurisdiction over the place of printer's business which printed the receipts or sales/commercial invoices.	Printer's office (whether HO or branch, as the case may be) shall maintain the received photocopy of the quintoplicate PCD which shall be duly stamped "**RECEIVED**" by the BIR office having jurisdiction over the said HO or branch.

Q-11 Is there a need to present the previous PCDs before the TP of receipts/invoices can apply for a new ATP?

A-11 There is **no** need to present the previous PCDs before the TP of receipts/invoices be allowed to apply for a new ATP. The TP applying for ATP shall adhere to the provisions of RMO No. 28-2002.

Q-12 Who shall maintain the original copy of the approved ATP?

A-12 The original copy of the approved ATP is to be maintained by the TP's HO, whether issued for the HO or the branch, for audit and other internal revenue purposes. The branch, however, shall maintain photocopy thereof.

Q-13 When can the TP be allowed to issue the manually printed receipts/invoices?

A-13 The TP shall be allowed to issue the manually printed receipts/invoices upon proper filing/distribution of PCDs together with the Sworn Statement and the certified photocopy of approved ATP.

Q-14 How would the BIR Office having jurisdiction over the printer monitor the PCD being issued?

A-14 To facilitate tracking/monitoring by the BIR office having jurisdiction over the printer, the PCD shall be numbered in the following format:

- **Printer's Branch Office –** Year /RDO No. /Serial No. of PCD / TP's Branch Office Registration Code (e.g., 04-001-000001-001).

- **Printer's Head Office –** Year /RDO No. /Serial No. of PCD / TP's Head Office Registration Code (e.g., 04-001-000001-000)

Note: This number shall be placed on the upper right hand corner of the PCD before the title. The six (6) digits Serial Number of PCD shall be in sequential manner separate for the branch and HO. The RDO/LTDO shall maintain separate records/logbooks for this purpose.

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

(Original Signed)
GUILLERMO L. PARAYNO
Commissioner of Internal Revenue