

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

December 03, 2012

**REVENUE REGULATIONS NO. 15-2012**

**SUBJECT : Regulations on the Accreditation of Printers as a prerequisite to their Printing Services of Official Receipts, Sales Invoices and Other Commercial Receipts and/or Invoices**

**TO : All Internal Revenue Officers and Others Concerned**

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Pursuant to the provisions of Section 244, in relation to Sections 237 and 238 of the National Internal Revenue Code of 1997, these Regulations are hereby promulgated to prescribe policies and guidelines on the accreditation of printers.

**SECTION 1. OBJECTIVES**

1. To properly implement and monitor compliance of printers in securing Authority to Print (ATP) for its clients and consequent printing of official receipts, sales invoices and other commercial receipts and/or invoices in accordance with the provisions of Section 238 of the NIRC, as amended; and
2. To prescribe policies and guidelines on the Online System for Accreditation of Printers.

**SECTION 2. DEFINITION OF TERMS**

1. **ACCREDITATION** – A process whereby a printer/taxpayer applies with the Bureau of Internal Revenue (BIR) for pre-qualification to engage in the printing of principal and supplementary receipts/invoices. By virtue of its accreditation, they are duly constituted agents of the BIR in the printing of said receipt/invoices.
2. **ACCREDITATION NUMBER**- A systems-generated control number issued using the System for Accreditation of Printers to accredited printers.
3. **ATP SYSTEM** – An IT infrastructure that is part of E-Reg Taxpayer Registration Information Updates (TRIUI) system that caters the on-line processing of ATP and the on-line submission of printer's periodic reports with the capability to match and process data and generate discrepancy report of dubious entries.

4. **ONLINE SYSTEM FOR ACCREDITATION OF PRINTERS** – A convenient facility for monitoring accredited printers which interface with the E-Reg TRIU system for the on-line issuance of ATP receipts/invoices. The system will include features that will allow the accredited printer to look up on the approved ATP applications for its client and generate reports relating thereto.

### **SECTION 3. POLICIES AND GUIDELINES**

1. The application for accreditation of printers shall be in the form of a Sworn Statement (Annex A) duly executed by the applicant-printer.
2. To qualify for accreditation with the Bureau, the applicant-printer must comply with the criteria enumerated below:
  - a. The printer is registered as engage in printing services with the Bureau;
  - b. The printer has been in the printing business for no less than three (3) years and operating based on a going concern principle;
  - c. The printer has no delinquent accounts with the Bureau at the time of filing for accreditation;
  - d. The printer has number of printing machines used in printing of principal and supplementary invoices/receipts which are available for inspection of the Bureau;
  - e. The specified printing machines are capable of generating security/special markings/features in printing of the principal and supplementary invoices/receipts;
  - f. The printer shall not require minimum number of booklets for printing of the principal and supplementary invoices/receipts;
  - g. The printer shall verify compliance with the information requirements per prevailing revenue issuances to be printed in the principal and supplementary invoices/receipts of its customer/client;
  - h. The printer shall comply with the provisions of the bookkeeping regulations and reportorial requirements of the BIR;
  - i. The printer, or any of its owners (if juridical entity), is not connected with the BIR or is not related to any BIR official or employee within the fourth civil degree of consanguinity or affinity or the latter's relatives within the fourth civil degree of consanguinity or affinity.
3. All printers registered as engage in the business of printing principal and supplementary invoices/receipts shall be required to undergo the accreditation process under these Regulations.
4. All applications for accreditation of printers shall be submitted using the Online System for Accreditation of Printers.
5. All applicant printers shall submit complete description and sample of their security/special markings/features in the printing of the principal and supplementary invoices/receipts.

6. The personnel composing the RMAB/NMAB (Regional /National Monitoring and Accreditation Board), the body constituted to accredit suppliers of CRM/POS are hereby constituted as the same body (except for the RDC/ISOS-DC representatives) to evaluate the accreditation of printers of principal and supplementary receipts/invoices.
7. An on-site inspection shall be conducted as part of the evaluation process for accreditation by the concerned RMAB/NMAB.
8. In all cases, the RMAB/NMAB shall have the exclusive authority to approve or disapprove/deny applications for accreditation, and to suspend or dis-accredit printers falling within their respective jurisdiction.
9. A system generated 'Certificate of Accreditation' shall be issued within five (5) working days from receipt of the application for accreditation and submission of complete documentary requirements. The 'Certificate of Accreditation' shall reflect a system generated printer's accreditation number which shall be permanent unless and/or until revoked by the BIR.
10. A list of all duly-accredited printers per RDO shall be posted and regularly updated at the BIR website ([www.bir.gov.ph](http://www.bir.gov.ph) or portal <https://my.bir.gov.ph>), this list shall be readily available for reference by the public.
11. Taxpayers have the option to choose from the lists of duly accredited printers for printing of their principal and supplementary invoices/receipts.
12. Only the BIR Accredited Printers shall have the exclusive authority to print principal and supplementary receipts/invoices.
13. All accredited printers shall enroll with the BIR online ATP System for processing of their customers' applications for ATP.
14. The Monthly Report of Printer shall be submitted on or before the 20<sup>th</sup> day of each month using any of the available electronic channels.
15. The accredited printer who will transfer their registration to another RDO are not required to cancel their accreditation from the previous RDO, provided upon execution of its transfer, a request for a new copy of its 'Certificate of Accreditation' is made from his new RDO and a 'Certificate of Accreditation' reflecting the new RDO code shall be issued and surrender the old certificate to the new RDO.
16. A taxpayer may file a petition for revocation of the printers 'Certificate of Accreditation' in meritorious cases. The petition shall be filed to the RDO having jurisdiction over the Head Office or branches of such accredited printer, for immediate field investigation.
17. The Certificate of Accreditation shall be subject for revocation, if during the conduct of Tax Compliance Verification Drive (TCVD) or in the conduct of regular

audit/investigation of the taxpayer's tax liabilities the following findings have been observed/discovered:

- a. Tampered Certificate of Accreditation;
  - b. Any misrepresentation on the Sworn Statement submitted by the printer;
  - c. Valid stop filer cases against printer for the last three (3) months of operation;
  - d. Unsettled delinquent accounts against printer for the last three (3) months of operation except for those with pending application for compromise/abatement for penalties;
  - e. Requiring a minimum number of booklets from their client/customer;
  - f. Failure to submit reports as required;
  - g. Any violation(s) of the accredited printer on the policies and procedures for accreditation prescribed under these Revenue Regulations on Accreditation of Printers.
18. The Revenue Officer who conducted the TCVD or audit/investigation shall submit a report of findings/observation, thru the RDO/Chief of office, to the RMAB/NMAB, who in turn shall issue a Letter of Warning informing the accredited printer of the violations committed.
19. Failure of the accredited printer to comply within two (2) weeks from the receipt of the said written warning, the Revocation/Dis-accreditation Notice shall be issued and the Certificate of Accreditation shall be automatically revoked.
20. Letter of Warning or Revocation/dis-accreditation Notice shall be signed/approved by the head of the RMAB/NMAB. A copy of such letter/notice shall also be sent to the RDO/office concerned.
21. Discovery of printing of spurious ORs/SIs shall be a ground for immediate revocation of Certificate of Accreditation/Dis-accreditation of the accredited printers. The discovery thereof shall be a cause for immediate business closure under "OPLAN KANDADO" and the filing of a criminal case against the accredited printers.

**SECTION 4. PENALTY CLAUSE.-** Any person engaged in printing activities of official receipts, sales invoices and other commercial receipts and/or invoices who fails to apply for accreditation upon availability of the prescribed system shall be considered operating without authority from BIR; and, as such shall be subject to the imposition of penalties provided for under the existing laws, rules, and regulations, in addition to the imposition of penalties pursuant to Sec. 264 of the National Internal Revenue Code, as amended.

**SECTION 5. REPEALING CLAUSE. –** All existing rules, regulations and other issuances or portions thereof inconsistent with the provisions of these Regulations are hereby modified, repealed or revoked accordingly, except those rules that would necessitate system enhancement when the modified rules shall take effect only upon availability of the enhanced system.

**SECTION 6. EFFECTIVITY CLAUSE.** – These Regulations shall take effect once the Online System for Accreditation of Printers becomes available upon release of a revenue issuance announcing its availability.

**(Original Signed)**  
**CESAR V. PURISIMA**  
Secretary of Finance

Recommending Approval:

**(Original Signed)**  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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