

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

April 10, 2019

REVENUE MEMORANDUM CIRCULAR NO. 48-2019

SUBJECT : Amendment on Revenue Memorandum Circular (RMC) No. 42-2019 to Extend the Deadline for Mandatory Re-Submission of Applications via Electronic Accreditation and Registration (eAccReg) System

TO : All Internal Revenue Officials, Employees, and Others Concerned

This Circular is in relation to the mandatory re-application for registration of Cash Register Machines (CRMs), Point-of-Sale (POS) Machines, Special Purpose Machines (SPMs), and Other Sales Machines or Software with Permits to Use (PTUs) issued for the month of January 2019 pursuant to the provisions of RMC No. 42-2019, which states that:

“xxx

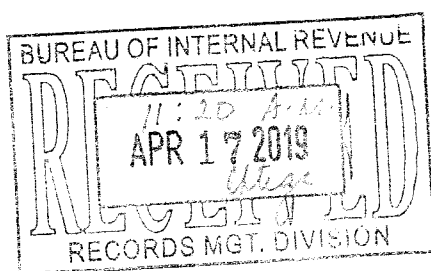
1. This Circular shall cover all applications filed from January 3 to 31, 2019, including those with issued Permits to Use (PTUs) Sales Machines and/or Special Purpose Machines within the same period, whether manually following the workaround procedures during system downtime or electronically via eAccReg System. Similarly, those concerned taxpayers with PTUs issued prior to the implementation of this Circular that reflected an effective date between January 3 to 31, 2019 must comply with the provisions set forth herein;

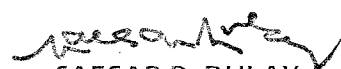
2. Re-submission of applications via eAccReg System shall be done **on or before April 12, 2019**. xxx (emphasis provided)”

In view thereof, this Circular is hereby issued to amend the deadline for re-submission of applications via eAccReg System which will be **on or before May 31, 2019**.

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

This Circular shall take effect immediately.




CAESAR R. DULAY

Commissioner of Internal Revenue

