REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

January 15, 2019

REVENUE MEMORANDUM ORDER NO. 6-2019

SUBJECT : Provide Guidelines, Policies and Procedures in the Reaccreditation of Printers of Principal/Supplementary Receipts/Invoices

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

I. OBJECTIVE

This Order is issued to provide guidelines, policies and procedures in the renewal of accreditation of printers of principal/supplementary receipts/invoices pursuant to Revenue Regulations (RR) No. 15-2012, as amended by RR No. 5-2016.

II. POLICIES AND GUIDELINES

1. The accreditation of printers of principal and/or supplementary receipts/invoices shall be valid for five (5) years from the date of issuance of the Certificate of Accreditation.

2. Accredited printers of principal and/or supplementary receipts/invoices who are compliant with the provisions under Section 3(2) of RR No. 15-2012, as amended by RR No. 5-2016, shall qualify to apply for the renewal of its accreditation.

3. The start of application for renewal of accreditation shall be done thirty (30) days before the expiration of accreditation.

   Example:

Date of Accreditation :	June 30, 2013
Date of Expiration :	June 29, 2018

   The printer may apply for renewal starting May 31, 2018. No penalty shall be imposed if renewal of accreditation was done within thirty (30) days before the expiration of accreditation.

4. The Revenue District Office (RDO) shall assign a new accreditation number upon approval of accreditation following the format: RDO Code + MP (Manual Permanent) + YYYY (year accreditation was issued) + 10-digit sequential number (e.g. 001MP20180000000001).

5. Accredited printers shall use its new accreditation number in printing of principal and supplementary receipts/invoices from the date of issuance of its Certificate of Accreditation.

6. Accredited printers shall be subject to ocular inspection within thirty (30) days from the date of reaccreditation or Taxpayer Compliance Verification Drive (TCVD)/post-evaluation to verify existence, compliance, and accuracy of the information provided by the accredited printers in their application for reaccreditation. Accreditation of printers found to be not compliant or violated any provision of this Order and RR No. 15-2015, as amended by RR No. 5-2016 may be revoked in accordance with the provisions set forth under Section 4 of Revenue Memorandum order (RMO) No. 13-2013.

7. All accredited printers who failed to renew their accreditation before its expiration or those who did not pass the reaccreditation process, as prescribed in this Order, shall observe the same procedure as a new applicant and shall undergo the accreditation process pursuant to Revenue Memorandum Order (RMO) No. 13-2013.

8. Printers with expired accreditation due to failure to apply for renewal are not authorized from continuously using said accreditation and are prohibited from printing principal and supplementary receipts/invoices. Thus, printed receipts/invoices by these printers are considered as unauthorized receipts/invoices and should not be used by the taxpayer. Any violation of this provision shall subject the printer and/or the taxpayer to the corresponding appropriate penalties.

III. ROLES AND RESPONSIBILITIES

A. The printer shall:

1. Apply for reaccreditation by submitting the documentary requirements (Annex 'A'), including the Sworn Statement (Annex 'B'), to the RDO having jurisdiction over the registered address of the printer.

2. Receive Letter of Denial (Annex 'C') or Certificate of Accreditation (Annex 'D') depending on the result of the evaluation of the RDO upon approval by the Revenue District Officer/ Assistant Commissioner (ACIR), Large Taxpayers Service (LTS)/Chief, Large Taxpayer District Office (LTDO).

B. Client Support Section (CSS) of RDO/ Large Taxpayers District Office (LTDO)/LT Assistance Division (LTAD)/Excise LT Regulatory Division (ELTRD) shall:

1. Receive the application for reaccreditation from the printer.

2. Evaluate and check the completeness of the documentary requirements submitted by the taxpayer based on the checklist of documentary requirements (Annex 'A').

3. Inform the printer of any lacking requirement/s or any issue regarding the application.

4. Forward the list of the printers for re-accreditation to the Chief, Collection Section/ACIR, LTS through the concerned LTS office (LTAD/ELTRD) for issuance of No/With Tax Delinquency (Annex 'E').

5. Receive the Certificate of No/With Tax Delinquency from the Collection Section/ACIR, LTS.

6. Prepare Letter of Denial (Annex 'C') or Certificate of Accreditation (Annex 'D') depending on the result of the evaluation of the printer's application.

7. Issue to taxpayer the corresponding Letter of Denial or Certificate of Accreditation upon approval by the Revenue District Officer/ACIR, LTS/Chief, LTDO for printers who comply with the provisions of this Order.

8. Update the registration record of disqualified printers and printers with expired accreditation with no application for renewal by removing the 'ACCREDITED PRINTER' tag in the Integrated Tax System (ITS) Special Code field.

9. Submit the List of Accredited Printers (Annex 'F') to the ACIR, Client Support Service thru The Chief, Taxpayer Service Programs and Monitoring Division via email at tspmd_tas@bir.gov.ph for posting in the BIR website.

10. Provide the List of Accredited Printers to the RDO/Chief, LTAD/ELTRD/LTDO whose application for renewal has been approved, to be included in ocular inspection/TCVD/post evaluation for purposes of verifying their business existence and the information as stated in their Sworn Statement within thirty (30) calendar days from the date of reaccreditation.

C. The RDO/Chief, LTAD/ELTRD/LTDO

1. Endorse the List of Accredited Printers to the RDO/Chief, LTAD/ELTRD/LTDO to the concerned office/LT Audit Division for ocular inspection/TCVD/post evaluation for purposes of verifying their business existence and the information as stated in their Sworn Statement within thirty (30) calendar days from the date of reaccreditation.

D. The Collection Section of RDO/LTDO/Concern Office under LTS shall:

1. Receive from CSS the Lists of Printers for Accreditation for the preparation and issuance of Certificate of No/With Tax Delinquency (Annex 'E'), whichever is applicable.

2. Transmit Certificate of No/With Tax Delinquency to the CSS.

E. **Client Support Service through the Taxpayer Service Programs and Monitoring Division (TSPMD)**

1. Receive Lists of Accredited Printers from RDOs/offices under LTS for publication or posting in the BIR website.
2. Update the List of Accredited Printers as posted in the BIR website based on the submission of RDOs/offices under LTS.
3. Receive issues/concerns, if any, from RDOs or Divisions/Offices under LTS that shall require policy direction or recommendation, on existing revenue issuances and on the enhancement of the system.

IV. PENALTY PROVISIONS

Printers who are not accredited or whose accreditation has expired and who continue to print principal and supplementary receipts/invoices without valid accreditation shall be penalized or be imposed a penalty of not less than Five Hundred Thousand Pesos (P500,000) but not more than Ten Million Pesos (P10,000,000) and imprisonment of not less than six (6) years but not more than ten (10) years pursuant to Section 77 of Republic Act (RA) No. 10963 otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law.

V. TRANSITORY PROVISIONS

Application for renewal of accreditation filed prior to the effectivity of this Order that falls beyond the thirty (30) – day renewal period shall not be penalized and shall be processed following the procedures set forth in this Order.

VI. REPEALING CLAUSE

All revenue issuances or portions thereof inconsistent herewith are hereby modified or amended accordingly.

VII. EFFECTIVITY

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue
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