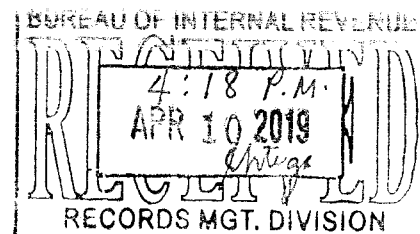




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



March 20, 2019

REVENUE MEMORANDUM CIRCULAR NO. 42-2019

SUBJECT : Prescribing 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

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

Pursuant to Revenue Regulations (RR) No. 11-2004 in relation to Revenue Memorandum Order (RMO) No. 10-2005 and RR No. 5-2005 in relation to RMO No. 12-2012, as amended, with the implementation of the Enhanced and Integrated Electronic Accreditation and Registration (eAccReg) and Electronic Sales Reporting (eSales) Systems based on RMC No. 45-2014, this Circular is hereby issued to mandate the re-application for registration of all CRMs, POS machines, SPMs, and other sales machines with PTUs issued for the month of January 2019 due to technical problems encountered in the eAccReg System affecting transactions from January 3 to 31, 2019. In line with this, concerned accredited suppliers, pseudo-suppliers and/or taxpayer-users shall re-submit their applications for registration of the CRMs, POS machines, SPMs, and other sales machines through the eAccReg System and shall be subject to the following conditions:

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**. Failure to comply with the aforesaid re-application shall be tantamount to non-registration of the CRMs, POS machines, SPMs, and other sales machines concerned subject to the imposition of penalties based on existing revenue issuances;
3. Once the new PTU is obtained successfully by the accredited supplier, pseudo-supplier and/or taxpayer-user concerned via eAccReg System, necessary modifications and/or

reconfigurations shall be done on machine/software to reflect the new PTU No. and Machine Identification Number (MIN), including its validity date on the receipts/invoices generated from the CRMs, POS machines, SPMs, and other sales machines; and

4. All CRMs, POS machines, SPMs, and other sales machines covered in Item 1 hereof shall not be reset nor adjusted to zero. The Accumulated Grand Total Sales, Last Official Receipt /Sales Invoice No. issued and Date of Reading recorded on the said machines as reflected in the Z-reading Report as of the day immediately preceding the re-application date shall be declared/reported during the application of PTU;

Example:

Red's Corporation with TIN: 123-456-789-000 registered a Cash Register Machine on **January 20, 2019**, with the following details at the time of re-application on **March 21, 2019**:

Total Accumulated Sales	:	Php 510, 132.00
Last Official Receipt No. Issued	:	000129

Based on the foregoing, the salient information shall be reported through the eAccrReg system as follows:

Home Application for Accreditation Registration for Permit to Use Account Settings Help Files

Application for Registration of Sales Machines

STEP 1: INPUT REGISTRATION DETAILS

Note: All labels marked with (*) are required.

TYPE OF PERMIT: ☒ Final Permit

TAXPAYER CLASSIFICATION: ☒ Individual ☐ Non-Individual

BUSINESS DETAILS

TIN: 123-456-789 Branch Code: 000

Business Name: Red's Corporation

Address: 178

Registered Name: Mei's Grill and Resto Bar

Registered Address: TCH Building, Quen Ave., Brgy. Abogado Paniqui, Tarlac

MACHINE DETAILS

Machine Type: ☒ Cash Register Machine

Model: JDR01234505

Serial No: 510,132.00

Present Reading: 03/20/2019

TERMINAL DETAILS

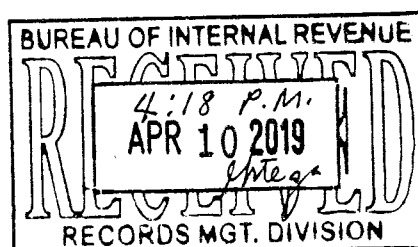
Date of Reading: 03/20/2019

Note: Please fill out applicable fields.

☒ Last OR No. ☐ Last Invoice No. ☐ Last Transaction No.

Last OR: 000129

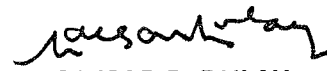
Buttons: Add Multiple Machines Add Machine



5. The previously issued permit, whether manually or electronically, shall be surrendered within fifteen (15) days from receipt/printing of the new PTU to the Revenue District Office (RDO) having jurisdiction over the taxpayer-user's place of business; and
6. The mandatory submission of the Sales Reports through the eSales System every 8th or 10th of the month, whichever is applicable, shall be complied with using the new MIN as provided on the new PTU generated. Otherwise, non-submission of the aforesaid sales report shall be subject to the existing penalty for this violation and will be a ground to be prioritized by the Bureau for post-evaluation of CRMs, POS machines, SPMs, and other sales machines based on existing revenue issuances.

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

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