

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

REVENUE MEMORANDUM CIRCULAR NO. 60-2010

Subject **Clarification on the Coverage of RMO 56-2010 (Use of Updated Medium for Submitting the Summary List of Sales and Purchases [SLSP])**

To **All Revenue Officials, Employees and Others Concerned**

The amendatory provisions of RMO 56-2010 allows Value Added tax (VAT) taxpayers to submit SLSP in "*removable storage medium based on prescribed electronic format*". **Said provisions apply only to VAT taxpayers who submit their SLSPs *manually*.**

VAT taxpayers who use the BIR Electronic Filing and Payment System (EFPS) facility in the submission of their SLSPs (Revenue Regulations 1-2005) are not covered by the amendatory provisions. They shall continue to submit their SLSPs using said EFPS facility.

Please be guided accordingly.

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