

REVENUE MEMORANDUM ORDER No. 54-98 issued June 25, 1998 prescribes the registration requirements to be submitted by taxpayers relative to: a) registration of new taxpayer; b) registration of cash register machines; c) securing authority to print receipts and invoices; d) stamping of receipts/invoices; e) stamping of manual/bound books of accounts; and f) securing permit to use loose-leaf/computerized books of accounts/invoices and receipts.