



BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

June 8, 2015

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**REVENUE MEMORANDUM CIRCULAR NO. 36-2015**

**SUBJECT :** Prescribing the Mandatory One-Time Submission of Inventory List of All Cash Register Machines (CRMs), Point of Sales (POS) Machines, Special Purpose Machines (SPMs) and/or any other similar Machines Generating Sales Invoices/Receipts.

**TO :** All Internal Revenue Officials and Others Concerned

In line with the Bureau's efforts to effectively supervise and monitor the issuance of sales invoices/receipts by business establishments, through the use of Cash Register Machines (CRMs), Point of Sales (POS) Machines, Special Purpose Machines (SPMs) and other similar machines, there is a need to strengthen data management and capabilities that is vital in ensuring a reliable database of sales transactions recorded through CRMs/POSs/SPMs and other similar machines.

Thus, in pursuance of the provisions of Sections 6 of the National Internal Revenue Code (NIRC) of 1997, as amended, and in conformity with Revenue Memorandum Circular (RMC) No. 30-2015 on Permits to Use of subject machines, this Circular is hereby issued to require the submission by all concerned taxpayers of Inventory List, as of June 30, 2015, of all CRMs/POSs/SPMs and/or any other similar Machines Generating Sales Invoices/Receipts used by business establishments in business operations or otherwise, and are physically located in said business premises, for purposes of validation.

In submitting the inventory list, the following procedures shall be strictly observed:

1. The inventory list shall be submitted in hard and soft copies using the herein attached prescribed schedule in Excel format (Annex "A"), and shall be saved/stored in a Digital Versatile Disk-Recordable (DVD-R) which shall be labeled in accordance with the format prescribed in Annex "B" of this Circular.
2. A notarized Sworn Declaration shall also be submitted using the format in Annex "C" of this Circular, duly signed by the taxpayer/authorized representative certifying as to the veracity of the data/information being submitted.
3. The inventory list, the label of the DVD-R and the Sworn Declaration shall be signed by *any* of the PRINCIPAL OFFICER duly designated through a Board Resolution issued for the purpose, and sworn to by such officer and by the Corporate Treasurer or Assistant Treasurer. On the other hand, with respect to individual taxpayers, the said individual taxpayer shall sign the inventory list, the DVD-R label and the Sworn Certification. In case the individual taxpayer duly authorized another person to be his or her attorney-in-fact such shall be evidenced by a Notarized Special Power of Attorney (SPA) issued for the purpose by the said individual taxpayer.
4. The hard copies of the inventory list together with the DVD-R and the Sworn Declaration shall be submitted on or before July 31, 2015 to the Large

Taxpayers Assistance Division (LTAD), Excise Large Taxpayers Regulatory Division (ELTRD), Large Taxpayers Division (LTD-Makati/Cebu), in case the taxpayer is duly registered with the Large Taxpayers Service (LTS), or to the concerned Revenue District Office (RDO), Revenue Region (RR) where the non-large taxpayer is duly registered.

5. The Large Taxpayers Assistance Division (LTAD), Excise Large Taxpayers Regulatory Division (ELTRD), Large Taxpayers Division (LTD-Makati/Cebu) and the concerned Revenue District Office (RDO), Revenue Region (RR) where the non-large taxpayer is duly registered shall cause the immediate verification and approval of pending applications for cancellation/withdrawal for use, either by retirement or sale of the machines, to ensure the achievement of the purpose of this one-time validation/updating of the inventory of the machines.

Non-compliance with this Circular shall be subject to the following:

- a. Automatic revocation of the taxpayer's permit to use CRM/POS/SPM and other similar sales machines;
- b. Immediate post-evaluation of the CRM/POS/SPM;
- c. Imposition of penalty provided under Section 250 of the National Internal Revenue Code (NIRC) of 1997, as amended, which states that in "the case of each failure to file an information return, statement or list ... on the date prescribed therefor, unless it is shown that such failure is due to reasonable cause and not to willful neglect, ...", P1,000 for each failure, as also prescribed under Revenue Memorandum Order (RMO) No. 7-2015. However, "willful failure" implies fraud which cannot be compromised as stated in the same RMO; and
- d. Inclusion in the priority audit program of the concerned investigating Revenue Office.

The payment of the appropriate penalty shall not relieve the taxpayer from the submission of the prescribed Inventory List. The BIR shall enforce appropriate measures in order to ensure that the taxpayer shall fully comply with the provisions of this Circular.

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

**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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