

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

February 6, 2020

**REVENUE MEMORANDUM CIRCULAR NO. 10-2020**

**SUBJECT : Suspending the Requirement for Permit to Use (PTU) Computerized Accounting System (CAS), Computerized Books of Accounts (CBA) and/or Component(s) Thereof and Allowing their Use Subject to Compliance Requirement**

**TO : All Business Establishments, Internal Revenue Officials and Employees and Others Concerned**

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Pursuant to the provisions of Section 232 to 235 of the National Internal Revenue Code of 1997, as amended by Republic Act (RA) No. 10963 also known as “Tax Reform for Acceleration and Inclusion (TRAIN)”, in relation to RA No. 9485, “Anti-Red Tape Act of 2007”, as amended by RA No. 11032, also known as “Ease of Doing Business and Efficient Government Service Delivery Act of 2018”, this Circular is hereby promulgated to suspend the issuance of Permit to Use CAS/CBA and/or Components thereof as provided under Revenue Memorandum Order (RMO) No. 21-2000, as amended by RMO No. 29-2002.

All taxpayers with pending applications for Permit To Use CAS, CBA, and/or Components thereof which were filed with the National Accreditation Board (NAB) and were assigned to the Technical Working Group (TWG) for evaluation as of the effectivity of this Circular, shall be allowed to use such CAS, CBA, and/or components thereof, in the absence of the required PTU, provided that the following shall be submitted by the taxpayer to the TWG Secretariat of the RDO/LT Office where they are registered created under Revenue Memorandum Circular (RMC) No. 49-2019:

1. A duly accomplished and notarized Sworn Statement (Annex “A”) with attached Summary of System Description, Commercial Invoice/Receipts/ Document Description, Forms/Records and Reports Specification (Annex “A-1”) executed and signed by the taxpayer/company’s authorized representative/s, including the Special Power of Attorney, Board Resolution, or Secretary’s Certificate stating such authority;
2. Sample print copy of system-generated Principal and Supplementary Receipts/Invoices as defined under Section 2 of Revenue Regulations (RR) No. 18-2012 showing compliance with RR No. 16-2018, if applicable; and
3. Sample print copy of system-generated Books of Accounts such as but not limited to General Journal, General Ledger, Sales Journal, Purchase Journal, Inventory Book, Cash Receipts Book and Cash Disbursements Book reflecting the mandatory fields stated in RR No. 9-2009, if applicable.

In the absence of the required PTU, an "Acknowledgement Certificate" shall be prepared and issued by the TWG Secretariat of the RDO/LT Office where the taxpayer is registered following the herein prescribed format in Annex "B." The said Certificate must be issued within three (3) working days from the receipt of the abovementioned requirements with a Control Number which shall be indicated or reflected on the face of the principal and/or supplementary receipts/invoices to be generated from the systems in order to authorize the use of such receipts/invoices.

In case the taxpayer opted to maintain Loose-leaf Books of Accounts, the application of such shall be continuously processed by the RDO having jurisdiction over such taxpayer pursuant to RMC No. 68-2017.

All CAS, CBA, and/or Components thereof used sans the required PTU shall be subject to post-evaluation to check compliance with existing revenue issuances. Such evaluation may be done simultaneous with the audit of the books of accounts and other accounting records of the taxpayer pursuant to a Letter of Authority (LOA). A separate Revenue Issuance shall be issued relative to the post-evaluation in coordination with the Assessment Service of the Bureau.

All pending applications for PTU CAS/CBA, and/or Components thereof that have undergone system demonstration are covered under this RMC. Hence, the dockets including the findings, shall be turned over by NAB to the respective TWG of the RDO/LT Office having jurisdiction over the taxpayer's place of business for validation during post-evaluation.

In case of any system enhancement/modification and/or upgrade of CAS/CBA and/or Components thereof and if such will result in the change of version number and/or systems release, the taxpayer shall inform in writing the TWG Secretariat of the RDO/LT Office where they are registered. A matrix showing the comparative changes of the current and upgraded system shall be submitted together with the letter notification.

A separate RMO shall be issued by the Bureau relative to the detailed procedures implementing this Circular.

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

This Circular shall take effect fifteen (15) days after publication in any newspaper of general circulation.

(Original Signed)

**CAESAR R. DULAY**  
Commissioner of Internal Revenue