

**[ BIR Revenue Memorandum Circular No. 36-  
2015, June 08, 2015 ]**

**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**

*Adopted: 08 June 2015  
Date Filed: 10 September 2015*

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