

**[BIR REVENUE REGULATIONS NO. 4-2013,
December 05, 2012]**

**FURTHER AMENDING CERTAIN PROVISIONS OF REVENUE
REGULATIONS NO. 11-2004 PRESCRIBING THE MACHINE
IDENTIFICATION NUMBER (MIN) STICKER FOR THE USE OF
CASH REGISTER MACHINES (CRM), POINT-OF-SALE (POS)
SYSTEM MACHINES AND/OR BUSINESS/SALE MACHINES
GENERATING RECEIPTS/INVOICES**

SECTION 1. Background. The Bureau has continuously improved its processes (both electronic and manual) on the requirement for the inspection, evaluation and registration of CRM, POS Machines and/or Business/Sale Machines Generating Receipts/Invoices, and these have posed increasing difficulties to the stakeholders. With the growing complexity of the inspection-evaluation-registration process specifically in the issuance of MIN for each machine, it is imperative to impose a standard and uniform MIN Sticker to identify the duly registered sales machines, to align the existing process with the ongoing enhancement of the eAccReg system and the periodic eSales reporting as required by existing regulations.

Pursuant to Sections 6 and 244, in relation to Sections 237 and 238 of the Tax Code of 1997, as amended, these Regulations are hereby promulgated to further amend Revenue Regulations (RR) No. 11-2004, as amended by RR No. 5-2005, with respect to the registration and issuance of Permit to Use CRM, POS Machines and/or Business/Sale Machines Generating Receipts/Invoices and issuance of MIN Stickers for these machines.

SECTION 2. Amendments. Section 9.0 of RR 11-2004, as last amended by RR 5-2005, is hereby further amended to read as follows:

"Section 9.0 *Registration of Cash Register, POS Machines and Business/Sale Machines*

A manufacturer/dealer/vendor/distributor must register – on behalf of the buyer/user – the Cash Register/POS Machine to be sold/distributed not later than five (5) days from the date of sale of the machine, and before it is actually used by the buyer/user.

*Such registration shall be done manually with the RDO / LTAD I and II / LTDO, or electronically through the Bureau's Electronic Mail (e-mail) or website (**e-AccReg System**). In registering the CRM/POS/Business/Sale **Machine generating receipts/invoices**, the following information must be disclosed:*

- a. Taxpayer Identification Number (TIN) of the buyer (12 Digits);*
- b. VAT or non-VAT number of the taxpayer-buyer;*
- c. Serial number, brand and model of the machine sold;*
- d. Present reading and date of reading.*