

**[BIR REVENUE REGULATIONS NO. 15-2012,
December 03, 2012]**

**REGULATIONS ON THE ACCREDITATION OF PRINTERS AS A
PREREQUISITE TO THEIR PRINTING SERVICES OF OFFICIAL
RECEIPTS, SALES INVOICES AND OTHER COMMERCIAL RECEIPTS
AND/OR INVOICES**

Pursuant to the provisions of Section 244, in relation to Sections 237 and 238 of the National Internal Revenue Code of 1997, these Regulations are hereby promulgated to prescribe policies and guidelines on the accreditation of printers.

SECTION 1. OBJECTIVES

1. To properly implement and monitor compliance of printers in securing Authority to Print (ATP) for its clients and consequent printing of official receipts, sales invoices and other commercial receipts and/or invoices in accordance with the provisions of Section 238 of the NIRC, as amended; and
2. To prescribe policies and guidelines on the Online System for Accreditation of Printers.

SECTION 2. DEFINITION OF TERMS

1. **ACCREDITATION** – A process whereby a printer/taxpayer applies with the Bureau of Internal Revenue (BIR) for pre-qualification to engage in the printing of principal and supplementary receipts/invoices. By virtue of its accreditation, they are duly constituted agents of the BIR in the printing of said receipt/invoices.
2. **ACCREDITATION NUMBER**- A systems-generated control number issued using the System for Accreditation of Printers to accredited printers.
3. **ATP SYSTEM** – An IT infrastructure that is part of E-Reg Taxpayer Registration Information Updates (TRIUI) system that caters the on-line processing of ATP and the on- line submission of printer's periodic reports with the capability to match and process data and generate discrepancy report of dubious entries.
4. **ONLINE SYSTEM FOR ACCREDITATION OF PRINTERS** – A convenient facility for monitoring accredited printers which interface with the E-Reg TRIUI system for the on-line issuance of ATP receipts/invoices. The system will include features that will allow the accredited printer to look up on the approved ATP applications for its client and generate reports relating thereto.

SECTION 3. POLICIES AND GUIDELINES

1. The application for accreditation of printers shall be in the form of a Sworn Statement (Annex A) duly executed by the applicant-printer.

2. To qualify for accreditation with the Bureau, the applicant-printer must comply with the criteria enumerated below:

- a. The printer is registered as engage in printing services with the Bureau;
- b. The printer has been in the printing business for no less than three (3) years and operating based on a going concern principle;
- c. The printer has no delinquent accounts with the Bureau at the time of filing for accreditation;
- d. The printer has number of printing machines used in printing of principal and supplementary invoices/receipts which are available for inspection of the Bureau;
- e. The specified printing machines are capable of generating security/special markings/features in printing of the principal and supplementary invoices/receipts;
- f. The printer shall not require minimum number of booklets for printing of the principal and supplementary invoices/receipts;
- g. The printer shall verify compliance with the information requirements per prevailing revenue issuances to be printed in the principal and supplementary invoices/receipts of its customer/client;
- h. The printer shall comply with the provisions of the bookkeeping regulations and reportorial requirements of the BIR;
- i. The printer, or any of its owners (if juridical entity), is not connected with the BIR or is not related to any BIR official or employee within the fourth civil degree of consanguinity or affinity or the latter's relatives within the fourth civil degree of consanguinity or affinity.

3. All printers registered as engage in the business of printing principal and supplementary invoices/receipts shall be required to undergo the accreditation process under these Regulations.

4. All applications for accreditation of printers shall be submitted using the Online System for Accreditation of Printers.

5. All applicant printers shall submit complete description and sample of their security/ special markings/features in the printing of the principal and supplementary invoices/receipts.

6. The personnel composing the RMAB/NMAB (Regional/National Monitoring and Accreditation Board), the body constituted to accredit suppliers of CRM/POS are hereby constituted as the same body (except for the RDC/ISOS-DC representatives) to evaluate the accreditation of printers of principal and supplementary receipts/invoices.

7. An on-site inspection shall be conducted as part of the evaluation process for accreditation by the concerned RMAB/NMAB.

8. In all cases, the RMAB/NMAB shall have the exclusive authority to approve or disapprove/deny applications for accreditation, and to suspend or dis-accredit printers falling within their respective jurisdiction.

9. A system generated 'Certificate of Accreditation' shall be issued within five (5) working days from receipt of the application for accreditation and submission of complete documentary requirements. The 'Certificate of Accreditation' shall reflect a