

**[BIR MEMORANDUM ORDER NO. 69-98,
September 04, 1998]**

**ISSUANCE OF PERMIT TO PRINT SALES INVOICES AND
RECEIPTS; AND AUDIT NOTICE FOR THE INVESTIGATION OF TAX
CASES**

Scope — There are numerous complaints from the taxpaying public on the bureaucratic red tape and delay in the issuance of computer generated Authority to Print (ATP) Sales Invoices and Receipts at the Pilot Revenue District Offices (ITS Pilot RDOs) under the BIR Integrated Tax Systems (ITS). This problem is even more compounded because under the ITS, taxpayers with branch operations have to secure a separate ATP from each RDO having jurisdiction over the location of the branch office. Thus, large companies with branch of offices throughout the Philippines necessarily have to secure ATP from each of the said RDOs located all throughout the Philippines.

It has also been observed that there is undue delay in generating the Audit Notice for ITS Pilot RDOs (the counterpart of Letter of Authority in Non-ITS Pilot RDOs) thereby adversely affecting the timely audit of priority tax cases listed under RMO No. 59-98, to the detriment of the revenue service.

Amendment — In the meanwhile that the ITS is not as yet fully operational, all ITS Pilot RDOs are hereby instructed to implement the following interim measures: —

1. *On Issuance of Authority to Print Sales invoices and receipts (ATP)* — The ITS Pilot RDO having jurisdiction over the principal place of business of the taxpayer shall process applications for and issue manually the corresponding ATP, regardless of whether or not the taxpayer-applicant has branch operations in different areas under the jurisdiction of other RDOs.
2. *On Issuance of Audit Notice* — The Revenue Regional Director shall issue manually the corresponding Letter of Authority (L/A) in lieu of the otherwise required computer generated Audit Notice.

Repealing Clause — The provisions of Revenue Memorandum Order Nos. 54-97, 12-98 and all other issuances inconsistent herewith are hereby amended accordingly.

Effectivity Clause — This Order shall take effect immediately.

Adopted: 04 Sept. 1998

(SGD.) BEETHOVEN L. RUALO
Commissioner of Internal Revenue