

**[BIR REVENUE MEMORANDUM ORDER NO. 38-90,
August 16, 1990]**

**GUIDELINES AND PROCEDURES TO PRINT RECEITS/INVOICES,
AND REGISTRATION AND STAMPING PRIOR TO THEIR USE**

I.
Objectives

This Order is issued to:

- (1) Provide guidelines and procedures to implement RR 2-90 relative to the restoration of registration and stamping of receipts and invoices prior to their use.
- (2) Reiterate procedures on the processing of applications and issuance of Authority to Print.
- (3) Institute measures in the form of prompt service for the benefit of the taxpayers.
- (4) Give wide publicity to Revenue Regulations 2-90 dated May 25, 1990.

Pursuant to the foregoing objectives, hereunder are the guidelines and procedures to be followed by all parties concerned.

II.
Guidelines

- 1 All Revenue District Officers (RDOs) are required to conduct an information drive on RR 2-90.
- 2 There should be displayed in the registration area of every district office a sign prominently bearing the notation "REGISTRATION AND STAMPING OF RECEIPTS/INVOICES DOES NOT REQUIRE PAYMENT OF ANY FEE."
- 3 RDOs should acquire and use stampers with security marks for the registration and stamping of receipts and invoices.
- 4 All revenue personnel shall endeavor to observe a maximum of three (3) – hour processing time for the registration/stamping of receipts or invoices. If this cannot be observed due to reasonable grounds, the taxpayer shall be notified when he can come back to pick up the registered/stamped receipts/invoices.
- 5 Computer-generated receipts/invoices are exempt from registration/stamping provided that relevant provisions of RR 2-78 on the

use of loose-leaf are followed.

III. Procedures

A. On the processing of application and issuance of Authority to Print -
The Revenue District Officer (under whose jurisdiction the principal place of business of the printer is located) shall:

1 Receive the application for Authority to Print Receipts/Invoices. BIR Form No. 1953- A in quadruplicate from the printer, duly attested to by the taxpayer accompanied by:

a Four (4) draft copies of the receipts/invoices (original and every copy thereof) to be printed showing at the lower left hand corner the name, business address of taxpayer for whom the printing job is to be done, the proposed serial numbers and the number of booklets to be printed.

b Job order

c A copy of the approved permit to use loose leaf, in case of loose leaf invoices.

2. Process the application, taking into account the requirements stated in this memorandum.

3. If all requirements have been complied with, issue approved Authority to Print, to be distributed as follows:

Original	-	Printer's copy
		Taxpayer (to be used
Duplicate	-	for registration of the
		printed
		receipts/invoices)
Triplicate	-	Taxpayer's copy
Quadruplicate	-	RDO's copy

Within (20) days after the end of every calendar quarter, the printer shall render a quarterly report (Annex B) to the Revenue District Officer from whom Authority to Print Receipts/Invoices was secured.

4. Maintain a separate file of all approved Authorities to Print a register book and individual cards for each printer both containing the following information:

a Name of Printer

b Business Address

c TAN of Printer