

**[ BIR REVENUE MEMORANDUM ORDER NO. 27-  
2014, July 21, 2014 ]**

**AMENDING CERTAIN PROVISIONS OF REVENUE MEMORANDUM  
ORDER NO. 10-05, PRESCRIBING THE POLICIES AND  
PROCEDURES IN THE ACCREDITATION OF CASH REGISTER  
MACHINE (CRM), POINT OF SALE (POS), OTHER SALES  
MACHINES**

*Adopted: 21 July 2014  
Date Filed: 01 September 2014*

**I. Objectives. –**

This Order is being issued to amend certain provisions of Revenue Memorandum Order (RMO) No. 10-05 dated March 31, 2005 relative to the policies and procedures in the accreditation of Cash Register Machine (CRM), Point of Sale (POS), other sales machines including sales receipting system software and registration for the use thereof pursuant to Revenue Regulation No. 11-2004 and Revenue Regulation No. 5-2005.

**II. Amendatory Provisions. –**

Pertinent portions of Paragraph V, Sub-paragraph C are hereby amended to read as follows:

**"V. REGISTRATION ON THE USE OF SALES MACHINE MODEL/SYSTEM**

**xxx**

***C. POLICY and PROCEDURES of REVOCATION of Registration/ POST  
AUDIT of PROVISIONAL PERMIT to USE***

1. The Bureau reserves the right to inspect any machine/system registered at any time during store hours, to verify compliance with specifications of a valid machine/system, the data requirements of the machine generated invoice, the conditions for use of the machines as well as other regulations that may be subsequently issued governing use of machines. The taxpayer-users and store personnel are thus required, under the authority granted for the use of machine/system, to present the machine for inspection and reading by the concerned revenue personnel. If during the conduct of any TCVD, post evaluation, CRM/POS machines reading operations, surveillance, stocktaking, or audit, the taxpayer-user or store personnel shall refuse to permit an inspection or reading of the CRM/POS or other sales machine to be made by the concerned revenue officer(s) and/or to provide backend report from servers, the refusal shall be a ground for the concerned revenue