

[BIR REVENUE MEMORANDUM ORDER NO. 13-2013, May 02, 2013]

PRESCRIBING WORK-AROUND PROCEDURES IN THE ACCREDITATION OF PRINTERS AS A PREREQUISITE TO THE PRINTING OF OFFICIAL RECEIPTS, SALES INVOICES AND OTHER COMMERCIAL RECEIPTS AND/OR INVOICES

SECTION 1. OBJECTIVES. This Order is issued to provide work-around procedures pending the availability of the Online System for Accreditation of Printers (OSAP) pursuant to Revenue Regulations No. 15-2012 dated December 3, 2012.

SECTION 2. POLICIES AND GUIDELINES. The following policies and guidelines shall be observed by all concerned parties until such time the OSAP is implemented:

1. All registered printers in the Integrated Tax Systems (ITS) who applied for accreditation, and were initially evaluated by the Revenue District Offices (RDOs) /offices under Large Taxpayers Service (LTS) as to the completeness of the documentary requirements per Operations Memorandum dated January 24, 2013 shall be published or posted in the BIR website as deemed Accredited Printers.
2. A Provisional Accreditation Number shall be issued to all deemed Accredited Printers. Provisional accreditation shall be given validity period of six (6) months from posting in the BIR website.
3. A Certificate of Accreditation with Permanent Accreditation Number shall be issued to the printer only after evaluation and approval by the National/Regional Accreditation Board or N/RAB (refer to National/Regional Machine Accreditation Board [NMAB/RMAB] per Revenue Regulations No. 11-2004 on the composition of members, with the exclusion of those under the Information Systems Group [ISG]).
4. The Accredited Printers with Certificate of Accreditation shall cease using the assigned provisional accreditation number. Henceforth, the Permanent Accreditation Number shall be used in printing the Official Receipts, Sales Invoices and Other Commercial receipts and/or invoices.
5. The deemed Accredited Printers which were issued Revocation Notices upon notification shall not be allowed to apply for Authority to Print (ATP) Receipt and Invoices. However, all receipts and invoices printed by these printers shall remain valid until its expiration or until its full utilization whichever comes first.
6. All printers issued with the Letter of Denial/Revocation Notice who intend to be accredited will observe the same procedure as a new application for accreditation and shall undergo the same accreditation process.
7. A list of registered printers in the Integrated Tax Systems (ITS) and tagged as TP ENGAGED IN PRTG for at least three (3) years as of December 31, 2012 shall be the initial candidates for accreditation.

SECTION 3. MANUAL PROCEDURES ON ACCREDITATION OF PRINTERS

A. Taxpayer Service Section (TSS) of RDO or Division/Office under LTS

1. Receive Sworn Statement as Application for Accreditation (Annex A) including attachments as required in the checklist from the applicant-printer;
2. Evaluate the application as to completeness of documents within the day of receipt of application. Ensure that requirements per Checklist (Annex B) are complete except for the on-site inspection to be performed during the post evaluation. For disapproved applications, inform applicant-printers on the results of initial evaluation stating the reason(s) why the application was disapproved duly indicated in the Letter of Denial (Annex F);
3. Upon verification of completeness per initial evaluation, submit list of printers for accreditation to the Office of the Assistant Commissioner, Taxpayers Assistance Service (TAS) Attention: Taxpayer Service Programs & Monitoring Division (TSPMD) via email at tspmd_tas@bir.gov.ph, (copy furnish N/RAB with attached schedule of ocular inspection) for publication / posting as deemed accredited printer in the BIR website using the template (Annex G). Docket to be retained by the RDO for further processing;
4. Forward the Lists of Printers for Accreditation to the Chief, Collection Section/ACIR, LTS for the issuance of Certificate of No/With Tax Delinquency (Annex J);
5. Coordinate with the National/Regional Accreditation Board or N/RAB and/or other BIR concerned offices for scheduling with the taxpayer of the date and venue in case of on-site inspection involving branch offices under the jurisdiction of other RDOs;
6. Inform the applicant-printer the set schedule for on-site inspection;
7. For **Qualified** applications after post-evaluation:
 - i. Receive from the Head of N/RAB duly signed Certificate of Accreditation (Annex C) for compliant applicants and release the same to the accredited printer. The N/RAB to issue permanent Accreditation Number following this format: RDO CODE-xx-YEAR-10-digit sequential number (e.g. 029MP20130000000001); wherein xx stands for MP – Manual Permanent and EP – Electronic Permanent (to be generated upon systems rollout);
 - ii. Send notice to accredited printer via email to get their Certificate of Accreditation;
 - iii. Inform accredited printer through email facility of any notices/letters for service or mailing in accordance with Republic Act 8792 also known as the "Electronic Commerce Law";
 - iv. Submit to the TSPMD thru email facility the List of approved Accredited Printers with their Permanent Accreditation Number (Annex I).
8. For **Disqualified** applications after post-evaluation:
 - i. Receive from the Head of N/RAB on any findings of the team conducting the ocular inspection thru a Letter of Warning (Annex D) and release the same to the printer for compliance within the period prescribed in the said letter;
 - ii. Failure to comply within the prescribed period shall cause the revocation of its accreditation, the N/RAB shall prepare Revocation Notice (Annex E) for release to the respective printer;
 - iii. Printer shall likewise be notified of the revocation via email;
 - iv. Return all the documents submitted by the printer.
9. Issue appropriate Certificate (Accreditation or Revocation) prior to the expiration of validity of its provisional accreditation;