

**[ BIR REGULATIONS NO. 5-2005, February 16,  
2005 ]**

**MONTHLY SUBMISSION OF SALES REPORT AND OTHER  
INFORMATION GENERATED BY CASH REGISTER MACHINES  
(CRMs) AND POINT OF SALES MACHINES (POS) AND/OR ANY  
MACHINE SALES GENERATING RECEIPT/INVOICE REGISTERED  
WITH THE BIR**

*Text Available at Office of the National Administrative Register, U.P. Law Complex,  
Diliman, Quezon City*

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