[BIR REVENUE MEMORANDUM ORDER NO. 83-99, October 15, 1999]

CLARIFIED PROCEDURES IN THE ISSUANCE OF AUTHORITY TO PRINT (ATP) INVOICES AND RECEIPTS

I.
OBJECTIVES:

1. To prescribe clear procedures in the processing of Application for Authority to Print Invoices and Receipts in a Non-ITS/non-computerized Revenue District Office;

2. To clarify the procedures in the processing of Application for Authority to Print Invoices and Receipts in a computerized or ITS/REG rolled-out district as enunciated in RMO 74-98; and

3. To align procedures in the processing of Authority To Print of a non-ITS/non-computerized district to that of an ITS/computerized district.

II.
POLICIES AND GUIDELINES:

1. All applications for issuance of Authority to Print Invoices and Receipts shall be filed with the RDO having jurisdiction over the business establishment which will be using the invoices or receipts. Thus, ATP for invoices and receipts to be used by a head office shall be approved by the RDO having jurisdiction over the head office whereas ATP for invoices and receipts to be used by a branch shall be approved by the RDO having jurisdiction over the branch;

2. Only applications with complete requirements shall be stamped "Received" by the receiving office of the BIR;

3. All applications for issuance of Authority to Print Invoices and Receipts should be processed within the day of application, provided all the requirements are complete;

4. The Authority to Print Invoices and Receipts shall be signed by the head or assistant head of the servicing office (RDO/ARDO or Division Chief/Asst. Division Chief;

5. One Authority to Print Invoices and Receipts should be applied and processed for every series of invoices/receipts to be printed;

6. Computerized RDOs (ITS/REG-rolled out districts) shall process the Application for Authority to Print Invoices and Receipts using the facilities of the Registration System of ITS. (Under the Registration System of the Integrated Tax System, the "Authority to Print Invoices and Receipts" for invoices/receipts to be used by the