

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City

September 25, 2002

**REVENUE MEMORANDUM ORDER NO. 28-2002**

SUBJECT : **Modified Guidelines and Procedures in Processing Application and Issuance of Authority to Print (ATP) Receipts, Sales or Commercial Invoices.**

TO : **All Internal Revenue Officers and Others Concerned**

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**I. BACKGROUND**

Under the existing procedures enunciated by Revenue Memorandum Order NO. 83-99, Authority to Print Receipts, Sales or Commercial Invoices are to be issued by the Revenue District Office or concerned office under the Large taxpayers Service having jurisdiction over the establishment which will be using the invoices and/or receipts. This procedure has caused inconvenience and difficulty on the part of taxpayers who opted to adopt a centralized printing procedure as separate ATP will have to be secured from every Revenue District Office or concerned office under the Large Taxpayers Service under which their respective branches and Head Office are located.

**II. OBJECTIVES**

This Order is issued to:

1. Provide an updated procedure in the filing and processing of Application for Authority to Print Receipts/Invoices (**ANNEX-A** BIR Form No. 1906);
2. Eliminate delay in the issuance of Authority to Print Receipts/Invoices (**ANNEX-B** BIR Form 1921);
3. Adopt a Centralized procedure of securing ATP. Centralized procedure refers to a process wherein all applications for authority to print receipts, sales or commercial invoices shall be filed with and the corresponding ATP issued at the RDO or concerned office under the Large Taxpayers Service having jurisdiction over the taxpayer's Head Office for receipts and invoices to be issued or used by the Head Office and its branch/es;
4. Eliminate the problems being encountered by companies with branch offices throughout the Philippines in securing ATP from each Revenue District Office (RDO) or concerned office under LTS where the branches are located.

### III. POLICIES

1. The processing of the application for Permit to Print Receipts, Sales or Commercial Invoices to be used or issued at the business premises of the taxpayer's **Head Office and all its branches nationwide** as well as the issuance of such permit shall be at the Revenue District Office or concerned office under the Large Taxpayers Service having jurisdiction over the taxpayer's **Head Office**. However, each establishment (head office or branch) shall be covered by one application for permit to print receipts/invoices and be issued one and separate permit to print receipts/invoices with mention of the range of the serial numbers that would be printed on the invoices/ receipts. In short, each establishment will have its own independent series of invoice/receipt serial number;
2. In all cases, the Application for Authority to Print Receipts/Invoices, the Permit or Authority to Print Receipts/Invoices as well as the printed receipts/invoices shall always reflect the exact address of the branch, the TIN, and the branch code attached to the TIN with parenthetical description of the branch referred to in the application for ATP.
3. Taxpayer-applicant who was issued "Permit to Use Computerized Accounting System and/or its Components Thereof" under existing policies and procedures shall adhere to the terms and conditions and procedures embodied in the above-mentioned permit. Provided, however, that possessors of the above-mentioned permit are required under this order to secure ATP for manual receipts and invoices to be issued to customers in cases of systems non-availability or for pre-numbered receipts/invoices that will be used by a computerized system that does not generate number for receipts/invoices;
4. Under the Centralized Application enunciated in this order, the TIN, branch code (if applicable) and address of the head office must be reflected in the printed receipts, sales or commercial invoices to be issued or used in the business premises of the Head Office. Whereas, the TIN, branch code (if applicable) and address of the branch must be indicated in the printed receipts, sales or commercial invoices to be issued or used in the business premises of its branch/es. Thus, receipts and invoices to be issued in the head office shall bear the address, TIN and branch code (if applicable) of the head office whereas receipts and invoices to be issued in a particular branch shall bear the address, TIN and branch code (if applicable) of the issuing branch;
5. Under the Centralized Application enunciated in this order, each branch shall maintain a sequential range of serial numbers separate and distinct from that of the Head Office and other branches for easy monitoring purposes;
6. The taxpayer's branch office shall give to the RDO having jurisdiction over said branch a copy of the ATP for the branch issued by the appropriate BIR office having jurisdiction over taxpayer's head office;
7. All appropriate BIR offices shall keep and maintain separate register or record of ATPs for business establishments within their jurisdiction with issued ATP by the BIR office having jurisdiction over taxpayer's head office;
8. Upon completion of all the requirements, the applied ATP shall be issued immediately to the taxpayer so as not to hamper the smooth flow of his/its

business transactions. Existence of open cases (stop-filer (RCS) cases, audit cases, accounts receivable (AR) cases, etc.) in the name of the applicant-taxpayer should not be a hindrance to the issuance of the ATP;

9. Taxpayers have the privilege to choose the printers of their invoices/receipts;
10. Invoices and receipts to be printed should clearly indicate the branch code attached to the TIN of the taxpayer with parenthetical description of the branch and mention of branch exact address as reflected in the issued ATP, in addition to other information that should be reflected in the invoice/receipt as required under the prevailing laws/regulations;
11. Existing policies on registration and stamping of receipts/invoices and other accounting records/documents under pertinent issuances are still applicable under this Order. In other words, invoice/receipt registration evidenced by stamping of BIR seal on the invoice/receipt (front cover, middle back page, and back cover) shall still be done at the BIR office having jurisdiction over the establishment which will issue the invoice/receipt. The registering BIR office shall get a copy of the Authority to Print Receipts/Invoices issued for the branch by the BIR office having jurisdiction over taxpayer's head office (which BIR office issued said "Authority to Print Invoices/Receipts" to taxpayer's head office);
12. Manually issued ATP shall be tracked/recorded using office automation tools and other appropriate manual record tracking procedures;
13. The RDO or concerned office under the Large Taxpayers Service shall keep and file chronologically a file copy of the ATP issued to the taxpayer. (head office and branches)

#### **IV. GUIDELINES AND PROCEDURES**

##### **1. APPLICATION FOR A TAXPAYER WITH HEAD OFFICE UNDER A COMPUTERIZED RDO/BIR OFFICE**

All ATPs shall be system-generated, whether the branch is under a computerized RDO or not, or whether the branch's RDO is the same as the head office's RDO provided the branch information exist at the National Office database. In this situation, the TIN shall show the correct or appropriate branch code for the branch. Nonetheless, the ATP for the branch shall be manually issued when the branch information does not exist at the National Office database. The branch code to be attached to the TIN is "000" or the branch code for the head office but with parenthetical description of the branch referred in the application for ATP.

##### **2. APPLICATION FOR A TAXPAYER WITH HEAD OFFICE UNDER A NON-COMPUTERIZED RDO**

All ATPs shall be manually issued whether the branches are under the computerized RDOs or not since the head office's RDO is not capable of ITS generation of ATPs. The Application for ATP, the ATP, and the printed receipts/invoices shall reflect the exact address of the establishment or the

branch, the TIN, and the correct branch code attached to the TIN, with parenthetical description of the branch referred to in the application for ATP. For the establishment that is not found at NO database, the branch code "000" shall be attached to the TIN, with parenthetical description of the branch referred to in the application for ATP.

**V. TRANSITORY PROVISION**

All unused and/or unissued printed receipts, sales or commercial invoices that are duly registered with the Bureau including unprinted receipts covered by ATPs duly issued prior to the effectivity hereof may still be used by taxpayers for economic reasons provided that a duly notarized **List of Unused or Unissued Receipts and Invoices** as shown in **ANNEX-C** is submitted to the Revenue District Office or concerned office under the Large Taxpayers Service having jurisdiction over the taxpayer's Head Office within **thirty (30) days** from the effectivity of this RMO. Taxpayer's branch shall likewise furnish the RDO having jurisdiction over said branch with a copy of the Branch List of Unused and Unissued Receipts and Invoices duly filed with the RDO having jurisdiction over taxpayer's head office.

Applications for ATP filed and pending in various BIR offices prior to issuance hereof shall still be processed under RMO No. 83-99.

**VI. REPEALING CLAUSE**

All revenue issuances or portions thereof inconsistent with the provisions of this Order are hereby revoked, amended and/or modified accordingly.

**VII. EFFECTIVITY CLAUSE**

This Order shall take effect immediately upon approval.

(Original Signed)  
**GUILLERMO L. PARAYNO, JR.**  
Commissioner of Internal Revenue