REVENUE MEMORANDUM ORDER NO. 41-2004 issued on September 7, 2004
prescribes the policies and procedures in the implementation of the BIR SMS Raffle Promo “Bayan I-txt ang Resibo 2004.”

The raffle of official receipts shall be centralized, preferably in the National Office and shall be conducted as follows:

a) Weekly Draw – to be held in each of the 19 BIR Revenue Regions every Friday from October 1 to December 10, 2004
b) Monthly Draw – to be held on October 29 and November 26, 2004
c) Christmas Draw – to be held on December 17, 2004
d) Bonanza Draw – to be announced by the BIR if the condition for its holding arises

All Official Receipts, Sales Invoice/Cash Invoice and Cash Register Machine (CRM)/Point of Sales (POS) receipts issued by professionals, private business and/or commercial establishments for purchases of goods and services by consumers amounting to at least ₱100.00 shall qualify for the raffle.

Provisional or temporary receipts, delivery receipts and similar receipts or invoices other than those mentioned above cannot qualify or be entered even if the corresponding original official receipt or invoice is presented to the Receipt Verification Team/s when claiming the prize won by such entry.

The following information must appear in the official receipts or invoices: business name and address; TIN; date of issuance; amount of purchase; and BIR Permit Number. The lack of one information shall render the entry void and therefore disqualified except in the case of receipts issued out of BIR-registered CRM/POS machines.

Texters joining the raffle promo must be individuals or natural persons. Thus, juridical entities like corporations cannot join the promo. There shall be no replacement for the disqualified winner.

The text promo shall have the following prizes:

a) Weekly Draw – 2 winners of ₱25,000 (texter) for each Regional Office
b) Monthly Draw – 2 winners of ₱1Million each (texter)
c) Christmas Draw – 3 winners of ₱1Million each (texter) and 3 winners of ₱50,000 each (issuer)

Receipts and Invoices issued beginning September 8, 2004 up to December 15, 2004 by professionals engaged in the practice of their professions and private commercial/business establishments shall qualify for the raffle promo.

Such receipts and invoices must be in the actual, unqualified, unconditional and incontestable possession and/or ownership of the texter and can be presented immediately upon demand by any of the participating BIR offices. Thus, receipts or invoices in the name of another (other than the texter) shall require proof of possession and use of the same.

Receipts and invoices issued to juridical persons like partnerships and corporations are disqualified from being entered in the promo. Likewise, receipts or invoices supposedly issued by the texter, his representative or business cannot be entered by himself or any of his representatives including relatives by consanguinity or affinity. Furthermore, those acquired in the course of trade or business cannot be entered in the raffle promo.
For the initial entry, subscriber should register and text in to the BIR access number via SMS the following:

- Name;
- Address;
- TIN of professional/business/commercial establishment;
- Receipt number; and
- Amount of purchase

Format:  RESIBO(SPACE)NAME*ADDRESS*TIN OF PROFESSIONAL/BUSINESS/COMMERCIAL ESTABLISHMENT*RECEIPT NUMBER*AMOUNT OF PURCHASE

For the succeeding entries, the subscriber will only send the following information:

- TIN of professional/business/commercial establishment;
- Receipt number; and
- Amount of purchase

Format:  RESIBO(SPACE)TIN OF PROFESSIONAL/BUSINESS/COMMERCIAL ESTABLISHMENT*RECEIPT NUMBER*AMOUNT OF PURCHASE

Professionals/business/commercial establishments which did not issue a receipt upon taxpayer request can be reported to the BIR via SMS, with the following information:

- Name of professional/business/commercial establishment; and
- Address of professional/business/commercial establishment

Format:  NO(SPACE)OR(SPACE)NAME OF PROFESSIONAL/BUSINESS/COMMERCIAL ESTABLISHMENT(SPACE)ADDRESS OF PROFESSIONAL/BUSINESS/COMMERCIAL ESTABLISHMENT

All qualified entries shall be electronically drawn using a random-selection software.

All qualified entries (receipts and invoices) shall be entered in the weekly draw that covers the week in which they were entered as well as in the succeeding monthly, bonanza and Christmas draws, if such entries were not drawn as winners in the preceding (weekly, bonanza or monthly) draws.

A texter sending several entries (receipts) is qualified to win more than one prize in any of the draws; provided, however, that one raffle entry shall be entitled to only one prize.