REVENUE MEMORANDUM CIRCULAR NO. 73-2005 issued on December 23, 2005 authorizes the use of the Efficient Service Machine (ESM) developed by the Land Bank of the Philippines (LBP).

The following guidelines shall be observed on the use of the ESM:

a. First cut-off time for retrieval of documents is at 12:00 A.M.;

b. All transactions within the first cut-off-time shall be considered as transaction for the day;

c. Check payments received after first cut-off time shall be considered as transaction for the next banking day. It will be booked as “Late Payments Received” to be included in the Limited Bank Data Entry System (LBDES) report for the next banking day;

d. End-of-day retrieval of documents is at 4:30 PM;

e. Cash and Checks received after the end of day retrieval shall be considered as transaction for the next banking day;

f. The Batch Control Sheet (BCS) shall reflect actual amount paid and not the amount of tax due per return;

g. Any discrepancy between actual amount paid and tax return not due to rounding off shall be the responsibility of the taxpayer;

h. Acceptance of late and out-of-district payments shall be allowed, however, such payment shall be subjected to penalty based on existing rate;

i. ESM shall be restricted to acceptance of a single check per transaction;

j. For every successful transaction, the ESM-generated Transaction Receipt shall be issued to the taxpayer making payment;

k. The Transaction Receipt shall include the following details:
   1. Date/Time Stamped
   2. Machine ID
   3. RDO Code
   4. Taxpayer Identification Number
   5. Agency-Bureau of Internal Revenue
   6. Amount
   7. Drawee Bank
   8. Check Number
   9. Payment Slip Number
   10. Transaction Number
   11. The appropriate label “***Late Payment and ***or This is an out-of-district payment subject payment to 25% penalty “
   12. “This is a deposit to BTR-BIR Account No.________
   13. “This is an acknowledgement receipt. For our mutual protection, your payment is subject to confirmation and will only be opened by authorized personnel. Your payment shall be posted based on Bank’s count which is deemed final ........”

l. The BIR’s copy of the returns should be stamped “ESM RECEIVED” by the AAB branch and/or the deposit slip attached;

m. Payment with Tax Debit Memo (TDM) shall not be accepted. It shall be done over-the-counter using LBDES;
n. ESM shall use a BCS Code starting “60001 to distinguish tax payments accepted via the ESM;

o. Cash payments of internal revenue taxes through this system shall cover an amount not exceeding ₱10,000;

p. In cases where there are no ESM transaction, a BCS report will still be submitted indicating therein “NO TRANSACTION”;

q. Submission of Documents, Transmission of Collection Data, Crediting of and Remittance of Collections to BTr shall be in accordance with existing procedures;

Forms/payments accepted are: Forms 1600, 1600WP, 1601C, 1601E, 1601F, 1602, 1602M, 1603, 1606, 1700, 1701, 1701Q, 1702, 1702Q, 1704, 1706, 1800, 1801, 2000, 2000OT, 2200A, 2200AN, 2200M, 2200P, 2200T, 2550M, 2550Q, 2551, 2553, and 2551M.