REVENUE REGULATIONS NO. 15-2012 issued on December 5, 2012 prescribes the regulations on the accreditation of printers as a prerequisite to their printing services of official receipts, sales invoices and other commercial receipts and/or invoices.

To qualify for accreditation with the BIR, the applicant-printer must comply with the criteria enumerated below:

a. The printer is registered as engaged in printing services with the BIR;
b. The printer has been in the printing business for no less than 3 years and operating based on a going concern principle;
c. The printer has no delinquent accounts with the BIR at the time of filing for accreditation;
d. The printer has number of printing machines used in printing of principal and supplementary invoices/receipts which are available for inspection of the BIR;
e. The specified printing machines are capable of generating security/special markings/features in printing of the principal and supplementary invoices/receipts;
f. The printer shall not require minimum number of booklets for printing of the principal and supplementary invoices/receipts;
g. The printer shall verify compliance with the information requirements, per prevailing revenue issuances, to be printed in the principal and supplementary invoices/receipts of its customer/client;
h. The printer shall comply with the provisions of the bookkeeping regulations and reportorial requirements of the BIR;
i. The printer, or any of its owners (if juridical entity), is not connected with the BIR or is not related to any BIR official or employee within the fourth civil degree of consanguinity or affinity or the latter’s relatives within the fourth civil degree of consanguinity or affinity.

All printers registered as engaged in the business of printing principal and supplementary invoices/receipts shall be required to undergo the accreditation process under these Regulations. All applications for accreditation of printers shall be submitted using the Online System for Accreditation of Printers.

An on-site inspection shall be conducted by the concerned Regional/National Monitoring and Accreditation Board (RMAB/NMAB) as part of the evaluation process for accreditation. The RMAB/NMAB shall have the exclusive authority to approve or disapprove/deny applications for accreditation and to suspend or dis-accredit printers falling within their respective jurisdiction.

A system generated ‘Certificate of Accreditation’ shall be issued to the applicant printer within 5 working days from receipt of the application for accreditation and submission of complete documentary requirements, which shall include complete description and sample of their security/special markings/features in the printing of the principal and supplementary invoices/receipts. The ‘Certificate of Accreditation’ shall reflect a system generated printer’s accreditation number, which shall be permanent unless and/or until revoked by the BIR.

Only the BIR accredited printers shall have the exclusive authority to print principal and supplementary receipts/invoices. Taxpayers have the option to choose from the lists of duly accredited printers per Revenue District Office (RDO) posted at the BIR website (www.bir.gov.ph or portal https://my.bir.gov.ph), for the printing of their principal and
supplementary invoices/receipts. All accredited printers shall enroll with the BIR online Authority to Print (ATP) System for the processing of their customers’ applications for ATP.

An accredited printer who will transfer its registration to another RDO is not required to cancel its accreditation from the previous RDO, provided that upon execution of its transfer, request for a new ‘Certificate of Accreditation’ is made from its new RDO and the old certificate shall be surrendered to the new RDO.

The Certificate of Accreditation shall be subject for revocation, if during the conduct of Tax Compliance Verification Drive (TCVD) or in the conduct of regular audit/investigation of the taxpayer’s tax liabilities, the following findings have been observed/discovered:

a. Tampered Certificate of Accreditation;

b. Any misrepresentation on the Sworn Statement submitted by the printer;

c. Valid stop filer cases against printer for the last three (3) months of operation;

d. Unsettled delinquent accounts against printer for the last three (3) months of operation, except for those with pending application for compromise/abatement for penalties;

e. Requiring a minimum number of booklets from their client/customer;

f. Failure to submit reports as required;

g. Any violation(s) of the accredited printer on the policies and procedures for accreditation prescribed under these Revenue Regulations on Accreditation of Printers.

The Revenue Officer who conducted the TCVD or audit/investigation shall submit a report of findings/observation, thru the RDO/Chief of office, to the RMAB/NMAB, who in turn shall issue a Letter of Warning informing the accredited printer of the violations committed. Failure of the accredited printer to comply within two (2) weeks from receipt of the said written warning shall result to the issuance of Revocation/Dis-accreditation Notice and the automatic revocation of Certificate of Accreditation.

Discovery of printing of spurious official receipts/sales invoices shall be a ground for immediate revocation of Certificate of Accreditation/Dis-accreditation of the accredited printers. The discovery thereof shall be a cause for immediate business closure under “OPLAN KANDADO” and the filing of a criminal case against the accredited printers.

Any person engaged in printing activities of official receipts, sales invoices and other commercial receipts and/or invoices who fails to apply for accreditation upon availability of the prescribed system shall be considered operating without authority from BIR; and, as such shall be subject to the imposition of penalties provided under the existing laws, rules, and regulations, in addition to the imposition of penalties pursuant to Sec. 264 of the National Internal Revenue Code, as amended.

These Regulations shall take effect upon release of a revenue issuance announcing the availability of the Online System for Accreditation of Printers.