REVENUE MEMORANDUM ORDER NO. 21-2000

SUBJECT : Processing and Approval of Taxpayer's Application for Permit to Adopt Computerized Accounting System and/or Components Thereof

TO : All Revenue Officials and Employees

I. OBJECTIVES

This Order is issued to:

1. Institutionalize guidelines and procedures on the processing and approval of taxpayer's application for permit to adopt computerized accounting system and its components.

2. Fast track approval process of application to adopt computerized accounting system and its components.

3. Ensure that Computerized Accounting System and its components are duly approved in accordance with operation, legal, and other technical requirements.

4. Define the responsibilities of all Offices concerned.

II. POLICIES

This Order shall observe the following policies, to wit:

1. The items enumerated hereunder shall be the components of a Computerized Accounting System covered by this Order:

   1.1 General Journal, General Ledger, and other subsidiary records.

   1.2 Sales, Purchases, Accounts Receivable, Accounts Payable, Inventory, Payroll, ledgers and other accounting records.

   1.3 Generation of official accounting documents such as official receipts (OR), sales and cash invoices, cash vouchers, journal vouchers, billing statements, sales tickets, etc.

   1.4. Generation of reports as required by the BIR.

2. The terms enumerated hereunder shall have the meaning as stated in the corresponding number.
2.1 **Computerized Accounting System.** This refers to application to adopt computerized books of accounts and computer-generated accounting records as defined in the succeeding paragraph.

2.2 **Computerized Books of Accounts.** This refers to the books of entries (journals and ledgers) which have been computerized or converted into electronic format.

2.3 **Computer-Generated Accounting Records.** — This refers to official receipts, sales and cash invoices, cash vouchers, journal vouchers, billing statements, sales tickets and other underlying accounting records which are being generated under a computerized system.

2.4 **Off-the-shelf.** This refers to the accounting software package readily available for use by the end user (over the counter).

2.5 **Customized/In-house.** This refers to the accounting software developed in accordance with prescribed user requirements.

2.6 **Functional description.** This refers to the documents showing the high level description of the functions and features of the computerized system under evaluation.

2.7 **Process flow.** This refers to the flow of procedures in diagram form.

2.8 **System demonstration.** This refers to the presentation of the actual use of accounting system or components thereof.

2.9 **Large Taxpayer.** This refers to a taxpayer who has been classified and duly notified by the Commissioner of Internal Revenue as a Large Taxpayer for having satisfied any or a combination of set criteria as to tax payments, financial conditions and results of operations as prescribed in Revenue Regulations No. 1-98.

3.0 **Regular Taxpayer.** This refers to a taxpayer whose tax payments and financial conditions do not satisfy set criteria as per RR No. 1-98 and/or have not been classified and notified as a Large Taxpayer.

3. A Computerized System Evaluation Team (CSET) shall be created for the National Office (NO) and Regional Office. The CSET shall conduct appropriate evaluation and recommend approval of the "Application to Adopt Computerized Accounting System (CAS)" of the taxpayers or components thereof. Evaluation shall be undertaken and completed within 30 days from receipt of the application and complete documentary requirements. The CSET shall be composed of the following members, to wit:

3.1 **National Office:**

   Head: Chief, Large Taxpayers Assistance Division/
Excise Taxpayers Assistance Division
Asst. Head: Chief, Systems Standards and Technology Management Division
Members: Representative of Information Systems Development Service
Representative of Taxpayer Assistance Service
Representative of Legal Service
Representative of Large Taxpayers Assistance Division/Excise Taxpayers Assistance Division
Representative of Enforcement Service
Representative of Assessment Service
Representative of LTAD/ETOD
Other Representative as may be deemed necessary

3.2 Regional Office
Head: Concerned Revenue District Officer
Asst. Head: Concerned Revenue Data Center
Computer Operations, Network and Engineering Division Chief
Representative of Concerned Revenue Data Center
Representative of Legal Division
Representative of Assessment Section of the Revenue District Office
Representative of Taxpayer Assistance Section of the Revenue District Office
Representative of Special Investigation Division

The CSET shall convene twice a month to be fixed by the concerned CSET.

4. Request for approval of Computerized Accounting System shall be open to all taxpayers, whether classified as regular or large taxpayer.

5. Request for approval shall only be processed if all the requirements as shown in the Application for Permit to Adopt Computerized Accounting System's List of Requirements (Annex 'A') have been submitted or satisfactorily complied with.

6. Taxpayer requesting approval for a Computerized Books of Accounts with Computer-Generated Accounting Records, whether the accounting system to be used is off-the-shelf or customized, need not apply for an Authority to Print (ATP) invoices and receipts. The Permit to Adopt Computerized Accounting System shall include the Authority to Print (ATP) for the underlying accounting records (e.g., official receipts, sales and cash invoices, cash vouchers, journal vouchers, billing statements, sales tickets, as the case may be). However, taxpayer requesting approval for a Computerized Books of Accounts without Computer-Generated Accounting Records shall need an ATP for their official receipts, invoices and the like.

7. Actual demonstration of the CAS shall be required if deemed necessary by CSET after evaluation of the submitted requirements. If the requirements submitted and actual demonstration do not pass the criteria, Large Taxpayers Assistance Division/Excise Taxpayers Assistance Division/Revenue District Office shall
extend utmost help to taxpayer until he complies with all the requirements.

8. The Permit to adopt CDAS shall be deemed revoked whenever there are changes or modifications introduced into the approved CAS, or upon full consumption of the pre-approved range of serial numbers for the computer-generated Official Receipt or Sales/Cash Invoice. Any such changes or modifications shall require a new permit. On the other hand, computer-generated accounting records with no pre-approved range of number of invoices and receipts prior to actual generation shall be reported to the Chief, Large Taxpayers Assistance Division, or the Chief, Excise Taxpayers Assistance Division or Revenue District Officer for proper recording and notation of the range of numbers of official receipts and invoices which have been consumed as well as the range of numbers which have been cancelled during the immediately preceding taxable year within 30 days from the close of such taxable year.

9. With the favorable recommendation of the CSET, the approval and signing of the Permit to Adopt CAS shall be the responsibility of:
   a) The Assistant Commissioner of Large Taxpayers Service or Excise Taxpayers Service for Large Taxpayers;
   b) The Revenue District Officer for regular taxpayers.

III. PROCEDURES

A. Application Procedures

1. The Large Taxpayers Assistance Division/Excise Taxpayers Assistance Division/Revenue District Office shall:
   1.1 Require taxpayer to submit requirements as shown in Application for Permit to Adopt Computerized Accounting Systems List of Requirements.
   1.2 Receive requirements from the taxpayer and prepare the same for distribution to CSET members. Attach Application For Permit to Adopt Computerized Accounting System Evaluation/Approval Checklist (Annex "B").
   1.3 Review validity of request and completeness of documents.
   1.4 Distribute copies of application with attached requirements to members of the CSET for preliminary evaluation/review.
   1.5 Require regular taxpayer or large taxpayer to provide additional documentary requirements as may be prescribed by the RDO or LTAS/ETAS respectively, as well as those requested by the CSET.
   1.6 If required by the CSET, set and facilitate a meeting with taxpayer for the actual system demonstration of the proposed computerized accounting system.
1.7 Compile all the pertinent documentation submitted by the requesting taxpayer and prepare a docket therefor for Case Monitoring System (CMS) processing if under ITS RDO or manual processing if under non-ITS RDO.

2. Computerized System Evaluation Team (CSET) shall:

2.1 Receive copy of requirements from LTAS/ETAS or RDO for preliminary evaluation preview.

2.2 Undertake preliminary evaluation/review and accomplish Computerized Accounting System Approval Criteria Checklist (Part II and III).

2.3 Communicate request for additional documentary requirements to the taxpayer through the Large Taxpayers Assistance Division/Excise Taxpayers Assistance Division or the Revenue District Office, as the case may be.

2.4 Determine if an actual demonstration of the system or on-site visit will be required.

2.5 Recommend action to LTAS/ETAS or RDO based on preliminary evaluation or review of the submitted requirements, or based on actual demonstration, as the case may be.

B. Approval Procedure

1. The Large Taxpayers Assistance Division/Excise Taxpayers Assistance Division/Revenue District Office shall:

1.1 Document all issues and concerns raised during actual system demonstration, and coordinate with the taxpayer and members of CSET for the timely resolution thereof. Use Approval/Evaluation Criteria Checklist Part II.

1.2 Approve or disapprove, as the case may be, the request of the taxpayer to adopt computerized accounting system. In case of disapproval, communicate to the taxpayer the reasons therefor.

1.3 Prepare "Permit to Adopt Computerized Accounting System", as shown in Annex "C" and release the same to the taxpayer. Salient points of the Permit shall include the following:

1.3.1 Permit No.
1.3.2 TIN, Name and Address of Taxpayer
1.3.3 Permit/Document Title
1.3.4 Application Name and Software Used
1.3.5 Functions and Features of the Application
1.3.6 Back-up, Disaster, and Recovery procedures clause
1.3.7 Access to operation's manual and application system clause
1.3.8 Scope of permit issued
1.3.9 Effectivity date

1.4 Accomplish Evaluation/Approval Checklist Part 1 (Annex 'B')

1.5 Maintain and regularly update the MS Excel-based REGISTER OF PERMIT TO ADOPT COMPUTERIZED ACCOUNTING SYSTEM with the following information:

2.1.1 TIN
2.1.2 Taxpayer Name
2.1.3 System Presented for Approval
2.1.4 Date Application was Received
2.1.5 Permit No.
2.1.6 Date Issued
2.1.7 Effectivity
2.1.8 Status
2.1.9 Remarks

1.6 Explain the contents of the Permit to the taxpayer, and instruct them to adhere and comply with the provisions stated in the "Permit to Adopt Computerized Accounting System" issued.

2. Computerized System Evaluation Team shall:

2.1 Attend an actual system demonstration to be provided by the taxpayer.

2.2 Raise all issues and concerns before, during and after actual system demonstration, but prior to issuance of the "Permit to Adopt Computerized Accounting System".

2.3 Evaluate resolution provided and recommend for approval/disapproval of request. In case of disapproval, schedule another meeting with the taxpayers and request compliance of deficient requirements/correction of system defect.

3. Large Taxpayer Service or Excise Taxpayer Service shall:

3.1 Sign "Permit to Adopt Computerized Accounting System" if taxpayer is a large taxpayer.

4. The Revenue District Officer shall:

4.1 Sign "Permit to Adopt Computerized Accounting System" if taxpayer is a regular taxpayer.

C. Post Approval Procedures

1. Computerized System Evaluation Team shall:
1.1 Conduct a system compliance audit after six months from date of approval or as the circumstances so warrant.

1.2 Update Computerized Accounting System Approval Criteria/Checklist Parts I and III for any findings, issues and concerns.

1.3 Ensure proper and complete resolution of all issues and concerns raised during the system compliance audit conduct.

1.4 Recommend to the approving office (LTAS/ETAS, if large taxpayer, and RDO, if regular taxpayer) revocation or continued effectivity of permit issued to taxpayer.

IV. TRANSITORY PROVISIONS

1. All existing holders of permit to use computerized accounting system shall submit copies of the previously issued/approved permit otherwise, they shall re-apply for a permit.

2. Records of the range of invoices/receipts issued and/or cancelled shall be recorded manually until the ITS has the capability to capture the same.

V. REPEALING CLAUSE

This order shall supersede issuances or portions thereof, inconsistent herewith.

VI. EFFECTIVITY

This Order shall take effect immediately.

(SGD.) DAKILA B. FONacier
Commissioner of Internal Revenue
## APPLICATION FOR PERMIT TO ADOPT COMPUTERIZED ACCOUNTING SYSTEM

### LIST OF REQUIREMENTS

<table>
<thead>
<tr>
<th>Computerized (Accounting) System Classification</th>
<th>System Flow</th>
<th>Process Flow</th>
<th>Application Requirements</th>
<th>ATP Required</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td>Sworn Statement</td>
<td>System Demo</td>
</tr>
<tr>
<td>1. Integrated Computerized Accounting System</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>1.1 Off the Shelf</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td></td>
</tr>
<tr>
<td>1.2 Customized/In-House Developed</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>2. Computerized Books of Accounts</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>2.1 Off the Shelf</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
</tr>
<tr>
<td>2.2 Customized/In-House Developed</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
<td>✓</td>
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</tbody>
</table>

### A. Company Profile

Photocopy of the following documents, to wit:
1. Proof of Registration Fee Payment
2. BIR Certificate of Registration (if applicable)
3. Taxpayer Identification Number (TIN)

### B. Software/System Profile

1. Letter of Request or Application containing the following information:
   1.1 Application Name and Software Used (Development and Database)
   1.2 Functions and Features of the Application
   1.3 Y2K Compliance Clause (If Computerized Accounting System or Computerized Books of Accounts is customized).
   1.4 Back-up Procedure and, Disaster and Recovery Plan Clause
3. System Flow/s
4. Process Flow/s
5. Sworn Statement (Annex D)
6. System Demonstration (If Computerized Accounting System or Computerized Books of Accounts is customized)
7. List of reports and correspondences that can be generated from the system
8. Sworn statement of the supplier that the program is tamper-free.
9. Inventory of previously approved unused invoices and receipts.
APPLICATION FOR PERMIT TO ADOPT COMPUTERIZED ACCOUNTING SYSTEM
EVALUATION/APPROVAL CHECKLIST

Company Name : ____________________________________________
Address : ____________________________________________
Contact Person : ____________________ Tel. No. ____________

Type of Request : □ Sales □ Payroll □ Purchases □ Fixed Assets
                 □ Inventories □ AR/AP □ Others, pls. Specify: ____________

Date Requested : ____________________

Document Submitted:

Company Profile
□ Letter of Request or Application
□ Proof of Registration Fee Payment
□ BIR Certificate of Registration (if applicable)
□ Taxpayer Identification Number (TIN)
□ Others, pls. Specify: ____________________

Software/System Profile
□ System Flow/s
□ Process Flow/s
□ Sworn Statement
□ List of reports and correspondences that can be generated from the system with their description, purpose and sample layout

PART I – STEPS UNDERTAKEN

<table>
<thead>
<tr>
<th>#</th>
<th>ACTIVITY</th>
<th>ID</th>
<th>DATE STARTED</th>
<th>DATE COMPLETED</th>
<th>REMARKS OR ACTION TAKEN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Review validity of request and completeness of documents.</td>
<td>LTAS/ETAS/RDO</td>
<td></td>
<td></td>
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<tr>
<td>2</td>
<td>Distribute copies of application and documents to members of CSET.</td>
<td>LTAS/ETAS/RDO</td>
<td></td>
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<tr>
<td>3</td>
<td>Conduct preliminary review/evaluation of application system/s. (See Part II) &amp; Communicate request for additional documentary requirements.</td>
<td>CSET</td>
<td></td>
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<tr>
<td>4</td>
<td>Gather additional documentary requirement, as required.</td>
<td>LTAS/ETAS/RDO</td>
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<tr>
<td>5</td>
<td>Set and facilitate actual application system demonstration of proposed CAS.</td>
<td>LTAS/ETAS/RDO</td>
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</tr>
</tbody>
</table>
6. Attend demonstration on the actual use of application system.

7. Resolve all issues and concerns raised. (See Part III)

8. Issue Permit

9. Undertake Review/Compliance Audit

10. Issue Permit Revocation Order, if applicable

### PART I – APPROVAL CRITERIA (FUNCTIONAL)

Objective: This checklist is intended to assist the Computerized System Evaluation Team (CSET) in evaluating the application of the taxpayers.

<table>
<thead>
<tr>
<th>REQUISITES</th>
<th>YES</th>
<th>NO</th>
<th>REMARK</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Can the system provide information on a per transaction basis?</td>
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<tr>
<td>1.1 Can it be viewed?</td>
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<tr>
<td>1.2 Can it be printed?</td>
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<tr>
<td>2. Is the system equipped with effective mechanism to keep track cancellation of transaction?</td>
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<tr>
<td>2.1 Can the system deny cancellation of transaction by unauthorized person?</td>
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<tr>
<td>2.2 Can the original entries be retrieved/viewed/printed?</td>
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<tr>
<td>2.3 Can the source document be cross-referenced and retrieved?</td>
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<tr>
<td>2.4 Can a report be printed on all cancelled transactions?</td>
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<tr>
<td>3. Is the system equipped with effective mechanism to enable/tract adjustment?</td>
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<tr>
<td>4. Can the system generate &amp; print reports?</td>
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<tr>
<td>4.1 Regular (Requirements of BIR i.e., summary of sales and purchases)</td>
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<td>4.2 Adhoc</td>
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<td>4.3 Exception</td>
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<td>5. Does the system generate unique control # per transaction?</td>
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<tr>
<td>REQUISITES</td>
<td>YES</td>
<td>NO</td>
<td>REMARK</td>
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<tr>
<td>1. Are there workaround procedures available in case of system unavailability?</td>
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<tr>
<td>2. Are there backup/retrieval procedures in place?</td>
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<tr>
<td>3. Is the audit trail facility available anytime?</td>
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<tr>
<td>4. Are all the documentary requirements submitted?</td>
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<tr>
<td>5. Others (Specify)</td>
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</table>

### PART III – ISSUES AND CONCERNS

<table>
<thead>
<tr>
<th>#</th>
<th>DATE RAISED</th>
<th>ISSUE/CONCERN</th>
<th>RESOLUTION/ACTION POINTS</th>
<th>STATUS</th>
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<tr>
<td>1</td>
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SAMPLE "PERMIT TO ADOPT COMPUTERIZED ACCOUNTING SYSTEM"

July 19, 1999

<Taxpayer Name>
<Taxpayer Address>

PERMIT TO ADOPT COMPUTERIZED ACCOUNTING SYSTEM, COMPUTERIZED BOOKS OF ACCOUNTS AND USE/PRINT SYSTEM-GENERATED ACCOUNTING DOCUMENTS

Gentlemen:

This has reference to your letter-request dated December 15, 1998 as supplemented by letters dated March 10 and 12, 1999, respectively, seeking for a permit/authority to allow (Taxpayer Name) to print system-generated documents consisting of invoices, credit memos, debit memos and cash receipts. It is represented that your company is embarking on a new computerized system for its operation known as SAP or Systems Applications Products. As contained in the subject letter-requests, the features of the system-generated documents are as follows:

1. The system-generated documents will be assigned computer-generated document numbers instead of the pre-printed numbers. The range of document numbers which the company shall use has been defined/assigned in the SAP system, to wit:

<table>
<thead>
<tr>
<th>Type of Document</th>
<th>Range of Serial Nos.</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Invoice</td>
<td>2100000000 to 2599999999</td>
</tr>
<tr>
<td>b. Cash Receipt (system-generated)</td>
<td>3100000000 to 3599999999</td>
</tr>
<tr>
<td>c. Cash Receipt (manual)</td>
<td>4100000000 to 4599999999</td>
</tr>
</tbody>
</table>

2. In addition to the computer-generated document numbers, the following information will be system-generated:

   a. Invoice Date;
   b. Reference Number/Date;
   c. Delivery Note/Date/Time;
   d. Order Number/Date;

3. On the other hand, the following data shall be pre-printed on said system-generated documents, to wit:

   a. Name of the company;
   b. Principal address; and
   c. Taxpayer Identification Number (TIN).

4. For invoices, there shall only be one document range for VAT and Non-VAT invoice and the printing of the words "VAT" or "Non-VAT" shall likewise be system-generated on the Invoice Header, depending on the type of product covered by the invoice.
5. For system-generated cash receipt, the words "VAT" or "Non-VAT" shall likewise be system-generated.

6. (Taxpayer Name) will generate a report summarizing all VAT invoices and another report summarizing Non-VAT invoices, thus, facilitating review of each type of invoice.

7. In anticipation of any system breakdown, (Taxpayer Name) has devised a Disaster/Recovery Plan which is a fully-redundant system where there is no need to issue manually-prepared invoices or credit/debit memos but in the event that the system goes down for more than four (4) hours, the bulk plants will be given the clearance to issue manual delivery receipts for product issuances to customers and as soon as the system goes up, the manual delivery receipt will be used as basis for creating the customer orders and generating the invoices to be sent to the customers.

In reply, please be informed that your request for a Permit to use/print system-generated sales invoices, cash receipts, debit memos and credit memos is hereby granted, subject to compliance with the following requirements set forth under this Permit:

1. A system evaluation has been conducted by BIR personnel.—

2. The corporation shall get BIR approval in writing on the subsequent document range of serial numbers to be used at least one (1) month before the previously authorized document range numbers are consumed and likewise on any modifications or amendments thereto.

3. For VAT transactions, include the total amount which the purchaser pays or is obligated to pay to Taxpayer Corporation indicating that such amount includes the VAT or is the "total invoice price" among the information that will be system-generated. TaCEHA

4. The corporation shall treat VAT exempt sales as "Non-VAT" transactions while zero-rated sales shall be treated as "VAT transactions".

5. The corporation shall submit the annual BIR reportorial requirements including the report on voided serial numbers, if any, in diskette form, in accordance with BIR prescribed file layout format.

6. Compliance of the corporation with the system shall be monitored by the BIR after at least six-months of actual implementation of the system or as the circumstances so warrant.

7. System-generated accounting documents shall have a header containing the following data, to wit:
   a) Name of the company;
   b) Principal address;
   c) A statement that Taxpayer Corporation is a VAT-registered entity followed by the Taxpayer Identification Number (TIN); and
   d) BIR Permit Number.

Moreover, the system must have the capability to indicate the purchaser's name, business style, if any, address and TIN pursuant to Sec. 237 of the NIRC of 1997.

8. In case of system unavailability, only accounting documents duly authorized and stamped by the BIR shall be issued.
9. Summary reports on all VAT and Non-VAT transactions for system-generated documents and other system-generated reports, as well as hard copies thereof, as may be requested, shall be readily available to BIR authorized representative for inspection.

10. Whenever required, the BIR shall be provided a Manual of Operations of the system, and updates thereon, as applicable, including the Manual of Operations of a Disaster/Recovery Plan on the issuance of the computer-generated documents in case of system unavailability.

11. Authorized BIR personnel, with the assistance of the corporation's representative, shall be given a copy of records necessary for tax audit purposes.

12. Special access to view and inquire systems data for tax audit purposes shall likewise be given to BIR tax auditors.

13. The system shall be subject to re-evaluation on an annual basis, or as the need arises.

14. Any violation of the foregoing conditions shall be sufficient ground for revocation of this Permit and may be subjected to sanctions under existing laws.

15. This Permit is being issued for the computerized system presented for evaluation and approval. It shall be understood that any upgrading, integration or modification made in the system shall be subject to prior approval.

This Permit takes effect April 1, 2000 until revoked.

Very truly yours,

<Regional Director's Name/Large Taxpayers Service Chief/Excise Taxpayers Service Chief>
<Designation>
SWORN STATEMENT

I, (Name of Affiant), (Nationality of Affiant), of legal age, designated as (Position), duly representing (Name of Company/Corporation) with business address located at ______________ do hereby voluntarily depose and say:

THAT I/the company is engaged in (Line of Business) and existing under (Business Name);

THAT the software to be adopted in computerized accounting system is:

- [ ] Customized
- [ ] In-house
- [ ] By-the-third party
- [ ] Off-the-shelf

THAT for customized accounting system, (The Company) hereby contracted the services of (Name of Supplier of Programs/Systems Developer) with TIN # _______ and business address at ____________, to develop the Computerized Accounting System, copy of contract hereto attached;

THAT the system is secured, can provide information and generate a unique control number for transaction;

THAT the system is equipped with effective mechanism to keep tract of cancelled transactions and adjustments;

THAT the system can generate and print reports;

THAT the contract entered into by and between (Name of Company/Corporation) and the above-mentioned Supplier/Systems Developer is for all intents and purposes within legal bounds and not contrary to law;

THAT the above mentioned contract was entered into without any intention of defrauding the government and in pursuance to existing rules and regulations of the National Internal Revenue Code of 1997;

THAT, in the event that the foregoing be discovered to be in violation of existing rules and regulations, I hereby undertake to face any legal sanctions and pay corresponding penalties thereof as provided for under the National Internal Revenue Code of 1997;

I HEREBY DECLARE UNDER PENALTIES OF PERJURY THAT THE FOREGOING ATTESTATIONS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Name and Signature of Affiant/Taxpayer
Position : __________________________
TIN : __________________________
Address : __________________________

SUBSCRIBED AND SWORN TO before me this ____ day of _____, 20 __ affiants exhibiting their Community Certificate Nos. ______ and ______, issued at ______ and ______ on ________20 ___ respectively.

[Signature]

Officer Authorized to Administer Oath

Doc. No. __________;
Page No. __________;
Book No. __________;
Series of __________;