

**[BIR REVENUE MEMORANDUM ORDER NO. 20-92,
May 20, 1992]**

**MANAGEMENT OF SURRENDERED SALES RECEIPTS AND
INVOICES IN BIR RAFFLE PROMOS.**

**I
Objectives**

This Order is issued to:

1. Provide a system for the management of surrendered sales receipts and invoices received in BIR Raffle Promos pursuant to RMO Nos. 25-91, 27-91, 8-92, Unnumbered memo dated April 6, 1992 and other related revenue issuances;
2. Verify the authenticity of surrendered sales receipts and invoices;
3. Derive information that may be used in monitoring the sales and activities of business entities in order to minimize cases of tax fraud and evasion; and
4. Enhance the Bureau's Data Bank.

**II
Guidelines**

1. Surrendered receipts and invoices are the official receipts, sales invoices and cash register tapes which were placed in the drop boxes for inclusion in the raffle promos conducted by the BIR pursuant to revenue issuances.
2. After raffle promos are conducted, the BIR Raffle Committee shall undertake a random sampling of sales receipts and invoices from the lot of entries and endorse custody of this sample as well as receipts and invoices drawn in the raffle to the Intelligence and Investigation Office (IIO) or to the Special Investigation Branch (SIB).
3. The IIO shall develop and take charge of a system for checking and verifying the authenticity of the surrendered receipts and invoices transmitted by the BIR Raffle Committee.
4. All Special Investigation Branches of the Revenue Regions shall coordinate with IIP in the implementation of such system.
5. The following functions shall be included in the system to be undertaken by IIO:
 - a) Check and verify the authenticity, validity and correctness of the receipts, invoices or cash register tapes.