

**REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE**

**REVENUE MEMORANDUM CIRCULAR NO. 60-2010**

Subject           **Clarification on the Coverage of RMO 56-2010 (Use of Updated Medium for Submitting the Summary List of Sales and Purchases [SLSP])**

To                   **All Revenue Officials, Employees and Others Concerned**

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The amendatory provisions of RMO 56-2010 allows Value Added tax (VAT) taxpayers to submit SLSP in “*removable storage medium based on prescribed electronic format*”. **Said provisions apply only to VAT taxpayers who submit their SLSPs *manually*.**

VAT taxpayers who use the BIR Electronic Filing and Payment System (EFPS) facility in the submission of their SLSPs (Revenue Regulations 1-2005) are not covered by the amendatory provisions. They shall continue to submit their SLSPs using said EFPS facility.

Please be guided accordingly.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue