



TAX UPDATES

2025 2ND PAGBA QUARTERLY SEMINAR AND MEETING

Presented by:
FIDEL MANZO CAMBARE

EOPPT
Ease of Paying Taxes
ACT NO. 11976

CMEPA
Capital Market Efficiency Promotion Act
PER REPUBLIC ACT NO. 12066

GREATER MORE
Public Act No. 12066

Value-Added Tax on Digital Services
Per Republic Act No. 12023

- **Capital Markets Efficiency Promotion Act (CMEPA)** - Republic Act No. 12214, entitled "An Act Amending Section 22, 24, 25, 27, 28, 32, 34, 38, 39, 42, 51, 52, 56, 57, 127, 149, 174, 176, 179, 190, 199, and 258 of Republic Act No. 8424, Otherwise Known as the National Internal Revenue Code of 1997, as Amended, and for Other Purposes"
- **Corporate Recovery and Tax Incentives for Enterprises to Maximize Opportunities for Reinvigorating the Economy (CREATE MORE)** - Republic Act No. 12066, titled "An Act Amending Sections 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, And 311, and Adding New Sections 135-A, 295-A, 296-A, and 297-A of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes"
- **Value-Added Tax on Digital Services** - Republic Act No. 12023, titled "An Act Amending Sections 105, 108, 109, 110, 113, 114, 115, 128, 236, and 288 and Adding New Sections 108-A and 108-B of the National Internal Revenue Code of 1997, as Amended"
- **Ease of Paying Taxes (EOPT)** - Republic Act No. 11976 AMENDING SECTIONS 21, 22, 51, 56, 57, 58, 76, 77, 81, 90, 91, 103, 106, 108, 109, 110, 112, 113, 114, 115, 116, 117, 118, 119, 120, 128, 200, 204, 229, 235, 236, 237, 238, 241, 242, 243, 245, 248, AND 269; AND REPEALING SECTION 34(K) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES

INVOICING REQUIREMENTS (RR No. 7-2024, RR No. 11-2024, RMC No. 116-2024, RMC No. 91-2024, RMC No.77-2024, RMC No. 66-2024)

INVOICE - written account evidencing sale of goods and/or services issued to customers in the ordinary course of trade or business. (RMC No. 77-2024)

- Sales Invoice - general purpose invoice for any sales transaction
- Commercial Invoice - a document used by exporter for export transactions
- Cash Invoice - cash sales or specifically for sales where immediate payment is received
- Charge/Credit Invoice - sales on credit, where payment is expected at a later date
- Service Invoice - where service is provided
- Miscellaneous Invoice - other income received by the seller
- Principal Invoice
 - VAT Invoice - Basis of output tax liability of the seller and input tax claim of the buyer or purchaser
 - Non-VAT Invoice - Basis for the Percentage Tax liability of the seller, if applicable

Note: Starting April 27, 2024, sellers shall issue any of the above invoices for their transactions

SUPPLEMENTARY DOCUMENT - Other than sales or commercial invoice, which serves as source of accounting entries in the books of accounts. Not valid proof for claiming input taxes.

- Official Receipt
- Delivery Receipt
- Order Slip

INVOICING REQUIREMENTS

VAT-registered Taxpayer - shall issue a duly registered VAT Invoice, for every sale, barter, exchange or lease of goods or properties, and for every sale, barter, exchange of services **regardless of the amount of the transaction.**
(RMC No. 077-2024)

Non-VAT-registered Taxpayer - shall issue a duly registered Non-VAT Invoice, for every sale, barter, exchange or lease of goods or properties, and for every sale, barter, exchange of services valued at **Five Hundred Pesos (Php500.00) or more (Amount of Single Transaction).** However, if a buyer requests for an invoice, the seller must issue the same regardless of the amount of transaction.

NOTE:

An invoice shall be issued if at the end of the day, the aggregate amount of ALL sales transactions amounting to less than P500.00 exceeded the P500.00 threshold.

INFORMATION CONTAINED IN A VAT INVOICE:

1. A statement that the seller is a VAT-registered person followed by the seller's TIN and Branch Code (e.g., VAT Reg TIN 123-456-789-00000);
2. The total amount which the purchaser pays or is obligated to pay to the seller with indication that such amount includes the VAT; provided that:
 - a. VAT amount is shown as a separate item;
 - b. "VAT-Exempt Sale" is written or printed, if the sale is exempt from VAT;
 - c. "Zero-Rated Sale" is written or printed, if the sale is subject to zero percent (0%) VAT
 - d. If a combination, the invoice shall clearly indicate the breakdown. The seller may issue separate invoices for the sales transaction.
3. The date of transaction, quantity, unit cost, and description of the goods or properties or nature of the service;
4. For Php1,000.00 or more, where the sale or transfer is made to a VAT-registered person: and;
 - a. Registered Name or Name;
 - b. Address; and
 - c. TIN of the purchaser , customer, or client
5. Other information required under Section 6 (B) of RR No. 7-2024

INFORMATION CONTAINED IN A VAT INVOICE:

Other information required under Section 6 (B) of RR No. 7-2024

1. Taxpayer (Seller) Registered name as shown in BIR Certificate of Registration
2. A statement that the seller is a VAT or Non-VAT registered person followed by the seller's Taxpayer Identification Number (TIN) and Branch Code (e.g. VAT Reg TIN 123-456- 789-00000, Non-VAT Reg TIN 987-654-321-00000)
3. Registered business address where the invoice shall be used
4. The term Invoice is printed or included
5. Date of Transaction
6. Space provided for the registered name, registered business address and TIN of the buyer
 - a. [Business-to- Consumer (B2C)] who are the end-users of its products or services, the, **business address and TIN of the buyer are not required to be included**
7. Serial number printed prominently
8. Quantity
9. Unit cost
10. Description of the goods or properties or nature of the service
11. Total amount of sale. If VAT-registered, VAT is included in the total amount
12. The VAT amount shall be shown as a separate item
13. If the VAT taxpayer is engaged in mixed transactions, the sales involved shall be broken down into: VATable Sales, VAT Amount, Zero Rated Sales, and VAT Exempt Sales

INFORMATION CONTAINED IN A VAT INVOICE:

Other information required under Section 6 (B) of RR No. 7-2024

14. If the VAT taxpayer opts to issue separate invoices for the VATable sale, exempt and zero-rated components of the sale, the term 'VAT- Exempt Sale' is written or printed if the sale is exempt from VAT; or term 'Zero-rated Sale' is written or printed if the sale is subject to zero percent (0%) VAT

15. For supplementary documents such as official receipts, delivery receipts, order slips, purchase orders, acknowledgment receipts, collection or cash receipts, credit/debit memo, job orders and other similar documents that form part of the accounting records of the taxpayer and/or issued to their customers, it is required, in addition to the above-enumerated applicable information, that the phrase **“THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX.”** in bold letters, be conspicuously printed at the face of such supplementary documents.

16. Taxpayers whose transactions are not subject to VAT or percentage tax shall issue Non-VAT Invoice indicating at the face of such invoice the word “EXEMPT”.

17. If the taxpayer is not VAT-registered and is subject to percentage tax under Title V of the Tax Code, but sells goods/services under Section 109 (A) to (CC) except (E) of the same Section, then the Non-VAT Invoice shall indicate the breakdown of Sales Subject to Percentage Tax (SSPT) and Exempt Sales.

INFORMATION CONTAINED IN A VAT INVOICE:

Other information required under Section 6 (B) of RR No. 7-2024

18. For taxpayers transacting with (1) Senior Citizen/s (SC/s) and/or Person/s with Disability (PWD) pursuant to RA No. 7432, as amended and RA No. 7277, as amended, respectively; (2) National Athletes and Coaches (NAAC) pursuant to RA No. 10699; (3) Solo Parent pursuant to RA No. 8972, as amended; and (4) Medal of Valor (MOV) Awardee or his/her dependents pursuant to RA No. 9049, it is required that - in addition to the information enumerated above, a space for the following be provided:

- i. SC ID No. or any other government issued ID showing the name, picture, date of birth and nationality/PWD ID No./Philippine National Sports Team (PNSTM) ID No./Solo Parent ID No./MOV ID or MOV Dependent ID No.;
- ii. Amount of discount showing detailed breakdown of the 5% or 20% discount and 12% VAT Exemption, whichever is applicable;
- iii. Signature of the Senior Citizen/PWD/NAAC/Solo Parent/MOV Awardee or his/her qualified dependent: Provided, that for qualified purchases made by Senior Citizens/PWDs online or through mobile application, their physical signatures in the Invoice are not required.

19. The following information shall be printed at the bottom portion of the manual Invoices:

- i. ATP Number/Outbound Correspondence Number (OCN), date issued;
- ii. BIR Permit Number (if loose leaf Invoice);
- iii. Approved inclusive serial numbers of Invoice;

INFORMATION CONTAINED IN A VAT INVOICE:

Other information required under Section 6 (B) of RR No. 7-2024

20. The following information shall be printed at the top or bottom portion of the Invoices generated from Cash Register Machine (CRM)/Point of Sale Machine (POS)/Other Similar Machines or Software:

Top portion:

- i. Machine Identification Number (MIN);
- ii. Serial Number of the CRM/POS machine (if branded machine) and/or the Serial Number of the Hard Disk Drive and/or Software License Number (if cloned machine);
- iii. For reprinting of invoice, the word “REPRINT” should be prominently indicated;

Bottom portion:

- i. BIR Final Permit to Use (PTU) Number.

21. The following information shall be printed at the top or bottom portion of the Invoices of the system-generated from Computerized Accounting System (CAS), Computerized Books of Accounts (CBA) with Accounting Record and/or its Components and Other Similar System:

Top portion:

- i. For reprinting of invoice, the word “REPRINT” should be prominently indicated;

Bottom portion:

- i. BIR Permit to Use (PTU) Number or Acknowledgement Certificate Control Number (ACCN);
- ii. Series range to be used; and
- iii. Date issued (mm/dd/yyyy).

INFORMATION CONTAINED IN A VAT INVOICE UNDER THE VAT ON DIGITAL SERVICES (RR No. 3-2025, as amended by RR No. 14-2025):

RULES:

1. Resident VAT-registered DSPs - same requirements with RR No. 7-2024 (EOPT Act), as amended
2. (A) Nonresident VAT-registered DSPs - the following information shall be indicated in the invoice in lieu of the requirements under Section 113 (B) paragraphs 1-4 of the Tax Code:
 - (1) Date of the transaction;
 - (2) Transaction reference number;
 - (3) Identification of the buyer (including the TIN, if any);
 - (4) Brief description of the transaction; and
 - (5) The total amount with the indication that such amount includes the VAT.

NOTE:

Sales or commercial invoices issued by nonresident VAT-registered DSPs may be electronic and need not be registered with the BIR: Provided, however, that the contents are in the English language or include an English translation and all the required information above are present in the issued invoices. Consequently, nonresident VAT-registered DSPs are not required to secure an Authority to Print for the related invoices.

INFORMATION CONTAINED IN A VAT INVOICE:

Invoices can be used for both sales and collections of payment/receivable for the same transaction (RMC 77-2024)

Sample Invoice:

TRANSACTION TYPE

PAYMENT ALREADY MADE

SANDBOX
CRIS P. BACON - PROPRIETOR
 VAT REG TIN 123-456-789-00000
 1 FLOOR B.R BLED SEN. URUM P. DEFENSOR
 SANTIAGO AVE. PAMPANAN QUEZON CITY 1000

INVOICE

CASH SALES
 CHARGE SALES

INVOICE NO. 5000001

Date 03-June-2024

SOLD TO:

Registered Name JUAN DELA CRUZ
 TIN 999-999-999-00000
 Business Address 45 ACACIA ST. AGHAM DILIMAN Q.C

Item Description/ Nature of Service	Quantity	Unit Cost/ Price	Amount
Payment for Service Labor	1	2,500.00	P2,500.00
Part #869	2	300.00	600.00
Wire #759	1	500.00	500.00

VATable Sales	3,214.28
VAT	385.71
Zero-Rated Sales	
VAT-Exempt Sales	

Total Sales (VAT Inclusive)	P3,600.00
Less VAT	
Amount Net of VAT	
Less Discount (SC/PWD/NAAC/MOV/SP)	
Add VAT	
Less Withholding Tax	
TOTAL AMOUNT (DUE)	P3,600.00

Received the amount of P3,600.00

SC/PWD/NAAC/MOV/
Solo Parent ID No

SC/PWD/NAAC/MOV/
Signature

TRANSACTION DATE / DATE OF SERVICE RENDERED AND DATE OF PAYMENT

PERMIT TO USE LOOSE LEAF NO. 1160440224-00007 BR AUTHORITY TO PRINT NO. 5A00000600002
 DATE ISSUED: 06 FEB 2024 DATE ISSUED: 25 FEB 2024
 APPROVED SERIES: 1271001 - 5100000 K06F_TS_1x1

INFORMATION CONTAINED IN A VAT INVOICE:

Different types of invoices, each type or name of invoice shall have separate set of serial numbers (RMC 77-2024)

e.g. ATP No. XXXXXXXXX

Description	Starting Serial No.	Ending Serial No.
Invoice	0000001	0005000
Cash Invoice	CA0000001	CA0005000
Charge Invoice	CH0000001	CH0005000
Sales Invoice	0000001	0005000
Service Invoice	5000001	5005000

For those opting to continue using Official Receipt as supplementary document, it shall continue the last approved serial number of its Official Receipt when applying for subsequent ATP for Official Receipt as supplementary document.

INFORMATION CONTAINED IN A VAT INVOICE:

Taxpayer using CRM/POS/e-Receipting/e-invoicing systems can now replace existing “Official Receipt” with a more descriptive term for their invoice without the need of approval of the RDO. Provided that the serial number of the renamed invoice shall start by continuing the series(RMC 77-2024):

Illustration:

Before April 27, 2024/Before Renaming or Enhancement	Starting April 27, 2024 After Renaming or Enhancement
<div data-bbox="1302 671 1735 1365" style="border: 1px solid black; padding: 10px; margin: 10px auto; width: fit-content;"><p style="text-align: center;">xxx</p><p>Official Receipt OR#: 0005000</p> <p>xxx xxx Amt Due</p> <p>VATable Sale VAT Amount VAT Exempt Sale Zero-Rated Sale</p><p>xxx</p></div>	<div data-bbox="2049 671 2482 1365" style="border: 1px solid black; padding: 10px; margin: 10px auto; width: fit-content;"><p style="text-align: center;">xxx</p><p>INVOICE INV#: 0005001</p> <p>xxx xxx Amt Due</p> <p>VATable Sale VAT Amount VAT Exempt Sale Zero-Rated Sale</p><p>xxx</p></div>
<p>The last serial number of Official Receipt issued is OR# 0005000.</p>	<p>After renaming to Invoice, the starting serial number of the first Invoice after conversion is INV# 0005001.</p>

INFORMATION CONTAINED IN A VAT INVOICE:

Reports Required (RMC 77-2024):

Inventory List of Unused Official Receipts Converted to an Invoice

From < MM / DD / YYYY >

ANNEX D

Notice on the Renaming of Machine/System-Generated Official Receipt to Invoice

Annex	Deadline of Submission
Annex C - Inventory Report (for Manual/Loose leaf)	until July 31, 2024
Annex D - Notice on the Renaming of Official Receipt to Invoice – (for CRM/POS/CAS/CBA with AR)	within thirty (30) days from the completion of machine/system reconfiguration/enhancement or on December 31, 2024, whichever comes first

The receiving Branch RDO shall transmit the original copy to the Head Office RDO and retain the duplicate copy, for reference and audit purposes of both offices.

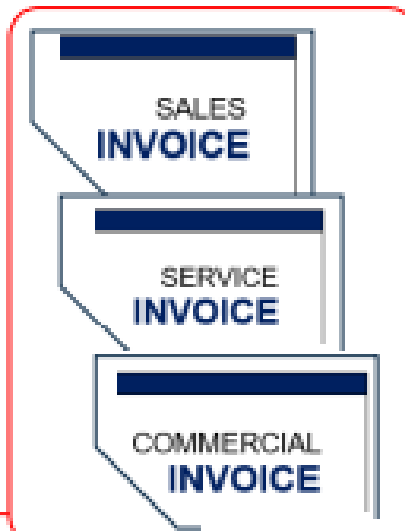
Taxpayers who have already submitted the **inventory report using Annex D of RMO No. 12-2013** or Letter Notice prior to the publication date of this Circular on the BIR official website are **no longer required to resubmit the inventory report** using the format outlined in Annex C or D of this Circular.

INFORMATION CONTAINED IN A VAT INVOICE:

Sample Invoices (RMC 77-2024):

A1

Illustration: VAT Invoice



INVOICE 1

2 **SANDBOX** 3
ANNYEONG SEYOH & CO
 VAT REG TIN 123-456-789-00000

4 17 FLOOR, BIR BLDG, SEN MIRIAM P. DEFENSOR, SANTIAGO AVE., PINYAHAN, QUEZON CITY 1100

Invoice No. 5000001 5

6 Date: _____

CASH SALES
 CHARGE SALES

7 **SOLD TO:**
 Registered Name : _____
 TIN : _____
 Business Address : _____

Item Description/ Nature of Service	Quantity	Unit Price	Amount

VATable Sales	
VAT	
Zero-Rated Sales	
VAT-Exempt Sales	

Total Sales (VAT Inclusive)	
Less: VAT	
Amount : Net of VAT	
Less: Discount (SCP/PWD/NAAC/MOV/SP)	
Add: VAT	
Less: Withholding Tax	
TOTAL AMOUNT DUE	

Received the amount of _____

11 SCP/PWD/NAAC/MOV
 Solo Parent ID No.: _____
 SCP/PWD/NAAC/MOV
 Signature: _____

12 PERMIT TO USE LOOSE LEAF NO.: LL50440224-00097
 DATE ISSUED: 06-FEB-2024
 BIR AUTHORITY TO PRINT NO.: 34J00000000002
 DATE ISSUED: 23-FEB-2024
 APPROVED SERIES: 5000001 - 5000000 1004LTS (3X)

1	Must have the word 'Invoice' printed. Any type of invoice description can be used, provided that the word 'Invoice' is bigger.
2	Seller's Logo (Optional)
3	Business Name/Trade Name (Optional)
4	Seller's information: a. Registered Name as shown in BIR COR b. VAT REG statement followed by TIN and branch code c. Registered Business Address
5	Serial number
6	Date of transaction
7	Space provided for Buyer's information: a. Buyer's Registered Name as shown in BIR COR/ Customer's Name if B2C. b. Buyer's TIN c. Buyer's Registered Business Address

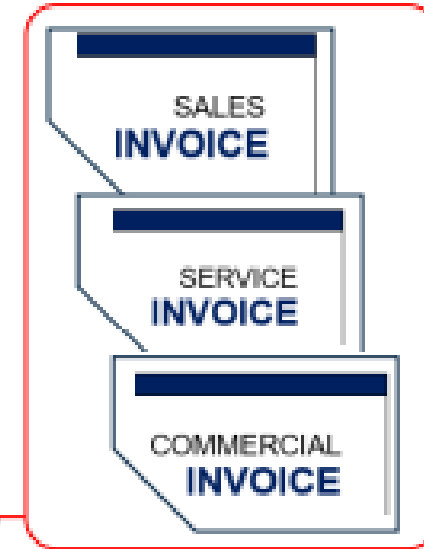
8	Details of transaction: a. Description of goods or nature of service b. Quantity c. Unit price/cost d. Amount
9	Total amount of sale, VAT inclusive; Breakdown of VAT exemption and discount
10	VAT amount as separate item; Breakdown of VATable sales, VAT amount, Zero-rated sales and VAT-exempt sales.
11	Senior Citizen (SC), PWD, National Athletes and Coaches, Solo Parent (SP), Medal of Valor (MOV) Awardee or his/her dependents details: a. ID No. or any government-issued ID No. b. Signature
12	Permit to Use and ATP Details: a. ATP No./OCN, date issued b. BIR Permit No. c. Approved inclusive serial nos.

INFORMATION CONTAINED IN A VAT INVOICE:

Sample Invoices (RMC 77-2024):

A2

Illustration: Non-VAT Invoice



INVOICE

2 **3** **SANDBOX**
 Operated by
ANNYEONG SEYOH & CO
 NON-VAT REG TIN 123-456-789-00000
 4TH FLOOR, BIR BLDG. 884 MIRIAM P. DEFENSORA
 SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000

4 CASH SALES
 CHARGE SALES

5 Invoice No. 5000001 **6** Date: _____

7 **SOLD TO:**
 Registered Name : _____
 TIN : _____
 Business Address : _____

Item Description/ Nature of Service	Quantity	Unit Price	Amount

8

Total Sales	
Less: Discount (SC/PWD/NAAC/MOV/SP)	
Less: Withholding Tax	
TOTAL AMOUNT DUE	

9

10 "THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX."

11 SC/PWD/NAAC/MOV/
Solo Parent ID No. : _____
SC/PWD/NAAC/MOV/
Signature: _____


12 PERMIT TO USE LOOSE LEAF NO.: LL9044024-0008 DATE ISSUED: 08-FEB-2024
 BIR AUTHORITY TO PRINT NO.: 34U0000005702 DATE ISSUED: 23-FEB-2024 APPROVED SERIES: 500001 - 500000 1384LTS (3X)

1	Must have the word 'Invoice' printed. Any type of invoice description can be used, provided that the word 'Invoice' is bigger.
2	Seller's Logo (Optional)
3	Business Name/Trade Name (Optional)
4	Seller's information: a. Registered Name as shown in BIR COR b. Non-VAT REG statement followed by TIN and branch code c. Registered Business Address
5	Serial number
6	Date of transaction
7	Space provided for Buyer's information: a. Buyer's Registered Name as shown in BIR COR/ Customer's Name if B2C. b. Buyer's TIN c. Buyer's Registered Business Address

8	Details of transaction: a. Description of goods or nature of service b. Quantity c. Unit price/cost d. Amount
9	Total amount of sale; Breakdown discount
10	A phrase "THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX" in bold letters.
11	Senior Citizen (SC), PWD, National Athletes and Coaches, Solo Parent (SP), Medal of Valor (MOV) Awardee or his/her dependents details: c. ID No. or any government-issued ID No. d. Signature
12	Permit to Use an ATP Details: d. ATP No./OCN, date issued e. BIR Permit No. f. Approved inclusive serial nos.

INFORMATION CONTAINED IN A VAT INVOICE:

Sample Invoices (RMC 77-2024):

	SANDBOX ANNYEONG SEYOH & CO VAT REG TIN 123-456-789-00000 4 TH FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR- SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000	<h2 style="margin: 0;">INVOICE</h2>																						
		Invoice No. 5000001																						
<input type="checkbox"/> CASH SALES <input type="checkbox"/> CHARGE SALES		Date: <input style="width: 100px;" type="text"/>																						
SOLD TO: Registered Name : _____ TIN : _____ Business Address : _____																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #cccccc;"> <th style="width: 60%;">Item Description/ Nature of Service</th> <th style="width: 10%;">Quantity</th> <th style="width: 15%;">Unit Cost/ Price</th> <th style="width: 15%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>	Item Description/ Nature of Service	Quantity	Unit Cost/ Price	Amount																				
Item Description/ Nature of Service	Quantity	Unit Cost/ Price	Amount																					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">VATable Sales</td><td style="width: 20%;"></td></tr> <tr><td>VAT</td><td></td></tr> <tr><td>Zero-Rated Sales</td><td></td></tr> <tr><td>VAT-Exempt Sales</td><td></td></tr> </table>	VATable Sales		VAT		Zero-Rated Sales		VAT-Exempt Sales		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 80%;">Total Sales (VAT Inclusive)</td><td></td></tr> <tr><td>Less: VAT</td><td></td></tr> <tr><td>Amount : Net of VAT</td><td></td></tr> <tr><td>Less: Discount [SC/PWD/NAAC/MOV/SP]</td><td></td></tr> <tr><td>Add: VAT</td><td></td></tr> <tr><td>Less: Withholding Tax</td><td></td></tr> <tr><td>TOTAL AMOUNT DUE</td><td></td></tr> </table>		Total Sales (VAT Inclusive)		Less: VAT		Amount : Net of VAT		Less: Discount [SC/PWD/NAAC/MOV/SP]		Add: VAT		Less: Withholding Tax		TOTAL AMOUNT DUE	
VATable Sales																								
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Add: VAT																								
Less: Withholding Tax																								
TOTAL AMOUNT DUE																								
<input type="checkbox"/> Received the amount of _____																								
		SC/PWD/NAAC/MOV/ Solo Parent ID No.: <input style="width: 100px;" type="text"/> SC/PWD/NAAC/MOV/ Signature: <input style="width: 100px;" type="text"/>																						
<small> PERMIT TO USE LOOSE LEAF NO.: LLSI0440224-00067 DATE ISSUED: 08-FEB-2024 BIR AUTHORITY TO PRINT NO.: 3AU00000805822 DATE ISSUED: 23-FEB-2024 APPROVED SERIES: 5000001 – 5000500 10BKLT5 (3X) </small>																								


Sample Format:	INVOICE
Who will use:	Either or both seller of goods, properties or services rendered, leasing of properties

Reminder: Pursuant to Revenue Regulations No. 12-2013, Accredited Printers are prohibited to require minimum number of booklets for printing of principal and supplementary documents. Violation of this provision may result in the revocation of their accreditation. Should you experience or encounter any instances of non-compliance, you may report to the Revenue District Office for investigation or send an email to contact_us@bir.gov.ph, including the details and proof of claim.

INFORMATION CONTAINED IN A VAT INVOICE:

Sample Invoices (RMC 77-2024):

NON-VAT INVOICE



GANDBOX
Operated by
ANNYEONG SEYOH & CO
NON-VAT REG TIN 123-456-789-00000
4TH FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR-
SANTAGO AVE., PINYANAN, QUEZON CITY 1000

INVOICE

Invoice No. 5000001

CASH SALES Date: _____
 CHARGE SALES

SOLD TO:

Registered Name : _____
TIN : _____
Business Address : _____

Item Description/ Nature of Service	Quantity	Unit Cost/ Price	Amount

Total Sales	
Less: Discount (SCPWD/NAAC/MOV/SP)	
Less: Withholding Tax	
TOTAL AMOUNT DUE	

Received the amount of _____

"THIS DOCUMENT IS
NOT VALID FOR CLAIM
OF INPUT TAX."

SCPWD/NAAC/MOV/
Solo Parent ID No.: _____
SCPWD/NAAC/MOV/
Signature: _____

PERMIT TO USE LOOSE LEAF NO.: LLS0440024-00000 BIR AUTHORITY TO PRINT NO.: SAU00000000202
DATE ISSUED: 06-FEB-2024 DATE ISSUED: 23-FEB-2024
APPROVED SERIES: 5000001 - 5000000 100K.TS (33)


Sample Format:	INVOICE
Who will use:	Either or both seller of goods, properties or services rendered, leasing of properties whose gross annual sales do not exceed the amount of Three million pesos (P3,000,000.00) or VAT threshold.

Reminder: Pursuant to Revenue Regulations No. 12-2013, Accredited Printers are prohibited to require minimum number of booklets for printing of principal and supplementary documents. Violation of this provision may result in the revocation of their accreditation. Should you experience or encounter any instances of non-compliance, you may report to the Revenue District Office for investigation or send an email to contact_us@bir.gov.ph, including the details and proof of claim.

Sample Format:	INVOICE
Who will use:	Either or both seller of goods, properties or services rendered, leasing of properties whose gross annual sales do not exceed the amount of Three million pesos (P3,000,000.00) or VAT threshold.

INFORMATION CONTAINED IN A VAT INVOICE:

Sample Invoices (RMC 77-2024):


VAT INVOICE – VAT EXEMPT SALE			
 SANDBOX ANNYEONG SEYOH & CO VAT REG TIN 123-456-789-00000 4 TH FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR- SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000		INVOICE VAT-EXEMPT SALE	
Invoice No. 5000001			
<input type="checkbox"/> CASH SALES <input type="checkbox"/> CHARGE SALES		Date: <input style="width: 100px;" type="text"/>	
SOLD TO:			
Registered Name :			
TIN :			
Business Address :			
Item Description/ Nature of Service	Quantity	Unit Cost/ Price	Amount
Total VAT-Exempt Sales			
Less: Discount [SC/PWD/NAAC/MOV/SP]			
Less: Withholding Tax			
TOTAL AMOUNT DUE			
SC/PWD/NAAC/MOV/ Solo Parent ID No.:			
SC/PWD/NAAC/MOV/ Signature:			
“THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX.”			
PERMIT TO USE LOOSE LEAF NO.: LLSI0440224-00017 DATE ISSUED: 06-FEB-2024		BIR AUTHORITY TO PRINT NO.: 3AU00000805122 DATE ISSUED: 23-FEB-2024 APPROVED SERIES: 5000001 – 5000500 10BKLT5 (3X)	

Sample Format:	INVOICE-VAT-EXEMPT SALE
Who will use:	Either or both seller of goods, properties or services rendered, leasing of properties

Reminder: Pursuant to Revenue Regulations No. 12-2013, Accredited Printers are prohibited to require minimum number of booklets for printing of principal and supplementary documents. Violation of this provision may result in the revocation of their accreditation. Should you experience or encounter any instances of non-compliance, you may report to the Revenue District Office for investigation or send an email to contact_us@bir.gov.ph, including the details and proof of claim.

INFORMATION CONTAINED IN A VAT INVOICE:

Sample Invoices (RMC 77-2024):



SANDBOX
ANNYEONG SEYOH & CO
 VAT REG TIN 123-456-789-00000
4TH FLOOR, BIR BLDG. SEN. MIRAM P. DEFENSOR-
 SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000

INVOICE
ZERO-RATED SALE

Invoice No. 5000001

CASH SALES
 CHARGE SALES

Date:	
-------	--

SOLD TO:

Registered Name : _____

TIN : _____

Business Address : _____

Item Description/ Nature of Service	Quantity	Unit Cost/ Price	Amount

Total Zero-rated Sales	
Less: Discount (SC/PWD/NAAC/MOV/SP)	
Less: Withholding Tax	
TOTAL AMOUNT DUE	

SC/PWD/NAAC/MOV/ Solo Parent ID No.:	
SC/PWD/NAAC/MOV/ Signature:	


Sample Format:	INVOICE-VAT-ZERO-RATED SALE
Who will use:	Either or both seller of goods, properties or services rendered, leasing of properties

Reminder: Pursuant to Revenue Regulations No. 12-2013, Accredited Printers are prohibited to require minimum number of booklets for printing of principal and supplementary documents. Violation of this provision may result in the revocation of their accreditation. Should you experience or encounter any instances of non-compliance, you may report to the Revenue District Office for investigation or send an email to contact_us@bir.gov.ph, including the details and proof of claim.

INFORMATION CONTAINED IN A VAT INVOICE:

Sample Invoices (RMC 77-2024):

NON-VAT INVOICE
MIXED SALES TRANSACTION



SANDBOX
Operated by
ANNYEONG SEYOH & CO
NON-VAT REG TIN 123-456-789-00000
4TH FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR-
SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000

INVOICE

Invoice No. 5000001

CASH SALES Date:
 CHARGE SALES

SOLD TO:

Registered Name :

TIN :

Business Address :

Item Description/ Nature of Service	Quantity	Unit Cost/ Price	Amount

Exempt Sales	
Sales Subject to Percentage Tax	

Total Sales	
Less: Discount [SC/PWD/NAAC/MOV/SP]	
Less: Withholding Tax	
TOTAL AMOUNT DUE	

"THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX."

SC/PWD/NAAC/MOV/
Solo Parent ID No.:


SC/PWD/NAAC/MOV/
Signature:

PERMIT TO USE LOOSE LEAF NO.: LL510440224-00379 BIR AUTHORITY TO PRINT NO.: 3AU0000000942
DATE ISSUED: 06-FEB-2024 DATE ISSUED: 23-FEB-2024
APPROVED SERIES: 5000001 - 5000500 10BKLT5 (3X)

Sample Format:	INVOICE – MIXED
Who will use:	Taxpayer who is not VAT-registered and is subject to percentage tax under Title V of the Tax Code, but sells goods/services under Section 109 (A) to (CC) except (E) of the same Section, shall indicate the breakdown of Sales Subject to Percentage Tax (SSPT) and Exempt Sales in the Non-VAT Invoice.

INFORMATION CONTAINED IN A VAT INVOICE:

Sample Invoices (RMC 77-2024):



SANDBOX
CRIS P. BACON - PROPRIETOR
REG TIN 123-456-789-00000
4TH FLOOR, BIR BLDG. SEN. MRSAM P. DEFENSOR-
 SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000

No. 6000001

<input type="checkbox"/> CASH	Payment Date:
<input type="checkbox"/> CREDIT CARD	Account No.:

RECEIVED FROM:

Registered Name : _____

TIN : _____

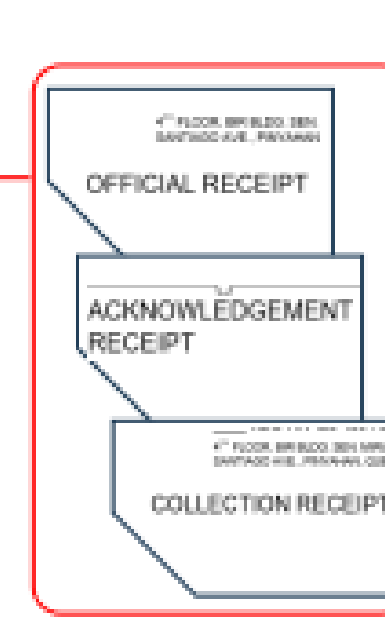
Business Address : _____

Description of Transaction/Nature of Service	Amount
Payment for _____	

"THIS DOCUMENT IS
NOT VALID FOR CLAIM
OF INPUT TAX."

TOTAL PAID AMOUNT	
Invoice Reference No.:	

PERMIT TO USE LOOSE LEAF NO.: LLSID440234-00027	BIR AUTHORITY TO PRINT NO.: 4AU00000807820
DATE ISSUED: 06-FEB-2024	DATE ISSUED: 23-FEB-2024
	APPROVED SERIES: 5000001 - 5000500 108KLT5 (3X)



Sample Format:	SUPPLEMENTARY INVOICE
Who will use:	Both seller of goods, properties or services rendered, leasing of properties
Purpose:	To record collection of payment or cash receipt

Reminder: Pursuant to Revenue Regulations No. 12-2013, Accredited Printers are prohibited to require minimum number of booklets for printing of principal and supplementary documents. Violation of this provision may result in the revocation of their accreditation. Should you experience or encounter any instances of non-compliance, you may report to the Revenue District Office for investigation or send an email to contact_us@bir.gov.ph, including the details and proof of claim.

Consequence of Issuing Erroneous VAT Invoice

1. All persons who are not VAT-registered and issued a VAT Invoice showing the person's TIN followed by the word 'VAT' or showing the information required for invoicing:

- Subject to other percentage taxes
- liable to:
 - VAT imposed under Section 106 or 108 Tax Code, without the benefit of any input tax credit and
 - a fifty percent (50%) surcharge under Section 248(B) of the Tax Code

NOTE:

The VAT shall be recognized as an input tax credit under Section 110 of the Tax Code, to the purchaser, buyer or receiver of erroneous VAT Invoice if all the **required information under these Regulations are shown on the invoice.**

2. A VAT-registered person or seller issuing a VAT Invoice for a VAT-Exempt transaction but fails to display the term 'VAT- Exempt Sale' or clearly provide a breakdown of the VAT-Exempt Sale on the invoice shall be liable for the VAT in Section 106 and 108 as if Section 109 of the Tax Code did not apply

Consequence of Issuing Erroneous VAT Invoice

3. Lack of information required for invoicing - the seller or issuer shall be liable for non-compliance with the invoicing requirements.

NOTE:

The VAT amount shall still be allowed to be used as an input tax credit under Section 110 of the Tax Code, on the part of the purchaser or buyer, **except if the lacking information pertains to any of the following:**

- a. Amount of sales;
- b. VAT amount;
- c. Registered name and TIN as shown on the Bureau of Internal Revenue (BIR) Certificate of Registration of both purchaser or buyer and issuer or seller;
- d. Description of goods or nature of services; and
- e. Date of Transaction

Preservation of Books of Accounts and Other Accounting Records under Section 235 of the Tax Code:

- shall be preserved by the taxpayer for a period of five (5) years reckoned from the day following the deadline in filing a return, or if filed after the deadline, from the date of the filing of the return, for the taxable year when the last entry was made in the Books of Accounts.
- “other accounting records” includes the corresponding invoices, receipts, vouchers and returns, and other source documents supporting the entries in the Books of Accounts

Type	5 years
1. Manual Books of Accounts and other accounting records	In hard copies
2. Manual Bound Loose Leaf Books of Accounts and other accounting records	In hard copies
3. Computerized Books of Accounts and other accounting records	In electronic copies

Registration Requirements under Section 236 of the Tax Code:

- On or before the commencement of business for Self- employed individuals, estates and trusts, corporations, and their branches, if any
- Commencement of business shall be reckoned from the day when the first sale transaction occurred or upon the lapse of thirty (30) calendar days from the issuance of the Mayor's Permit/Professional Tax Receipt (PTR)/Occupational Tax Receipt (OTR) by Local Government Unit (LGU), or the Certificate of Business Name Registration (CBNR) issued by the Department of Trade and Industry (DTI), or the Certificate of Registration (COR) issued by the Securities and Exchange Commission (SEC), whichever comes first.
- A person shall be considered to have violated this provision when such person failed to register with the BIR within thirty (30) calendar days from the issuance of Mayor's Permit/PTR by the concerned LGU, or COR/CBNR issued by the SEC/ DTI or the date of its first sales transaction prior to its registration with the BIR.
- Before payment of any tax due for Corporations (Taxable or Non-taxable)/ One Time Transaction (ONETT).
- Before or upon filing of any applicable tax return, statement of declaration as required by the Tax Code for Corporations, Partnerships, Associations, Cooperatives, Government Agencies and Instrumentalities (GAIs)
- Within ten (10) days from the date of employment for Employees.

Place of Registration

Type	Manner and Place of Registration
Self-employed individuals 1. Single Proprietors 2. Professionals in practice of profession	Online or manual registration at the RDO having jurisdiction over the place of business address. In case of professionals who do not have a physical place of business, registration shall either be online or manual means at the RDO having jurisdiction over the place of residence.

Type	Manner and Place of Registration
2. Corporations, Partnerships, Associations, Cooperatives, Government Agencies and Instrumentalities (GAls), Non-Individuals	Online or manual registration at the RDO having jurisdiction over the place of business address.

Place of Registration

Type	Manner and Place of Registration
3. Nonresident Filipino Citizens, Nonresident Aliens, Nonresident Foreign Corporations Overseas Filipino Workers (OFW) / Filipino Overseas Contract Workers (OCW) (not engaged in business)	Online registration or manual registration at RDO No. 39 – South Quezon City. Online or manual registration at the RDO having jurisdiction over the place of residence of the OFW/OCW.

Type	Manner and Place of Registration
4. Hired Employees 4.1 Local Employees 4.2 Resident Alien Employees 4.3 Nonresident Alien Employees	Online registration through employer or manual registration at the RDO having jurisdiction over the place of residence. In case of NRAE, registration shall be online or manual at RDO No. 39 – South Quezon City.
5. Executive Order (EO) No.98	Online or manual registration at the RDO having jurisdiction over the place of residence of the applicant.

Place of Registration

Type	Manner and Place of Registration
6. Non-registered Parties to One-Time Transaction (ONETT) 6.1 Donation 6.2 Estate 6.3 Sale of real property 6.4 Sale of shares of stocks	Online or manual registration at the RDO having jurisdiction over the place of residence of the parties or where the corresponding tax return will be filed.

RMC No. 56-2024:

Clarification on the issuance of Electronic Certificate Authorizing Registration relative to One-Time Transaction (ONETT):

In view of the EOPT, the venue for the processing and issuance of eCAR:

- a. Sale of real property - RDO with jurisdiction over the location of the property subject of sale
- b. Sale of personal property - residence of the seller
- c. Donation - residence of the donor (individual)/RDO where the donor is registered (non-individual)
- d. Estate - TIN of the Estate of the Decedent

EXCEPTION: Decedent has registered business, where the business is registered since it is where the TIN for the decedent shall be secured pursuant to existing policy.

Type	Manner and Place of Registration
7. Estate 7.1 Engaged in business 7.2 Not engaged in business	RDO having jurisdiction of the place of the Head Office of the business of the decedent. Where the estate tax return will be filed.

Place of Registration

Type	Manner and Place of Registration
8. Trust	RDO having jurisdiction over the registered address of the Trustee. Provided, however, that in case such Trustee is not registered, registration of the trust shall be made with the RDO having jurisdiction over the business address of the Trustee.

Type	Manner and Place of Registration
9. Branch and Facility	RDO having jurisdiction over the place of business address or location of the facility. In case of taxpayers under the jurisdiction of the Large Taxpayers Service, its branches and facilities shall be registered at the concerned Large Taxpayers (LT) Office/Division where the Head Office is registered.

Different Ways to Register with the BIR (RMC No. 091-2024)

Manually at the RDOs - New Business Registration Counter
New Business Registration (NewBizReg) Portal



NewBizReg

The [New Business Registration \(NewBizReg\)](#) Portal is an alternative option in submitting application for registration of business (Head Office and Branch) to the Bureau. Taxpayer-applicants shall prepare all scanned copy of required documents to be attached and to be submitted via email through this portal to the concerned BIR Revenue District Office (RDO).

Taxpayer Registration-Related Application (TRRA) Portal



TRRA

The [Taxpayer Registration-Related Application \(TRRA\)](#) Portal is an alternative option in submitting application for registration-related transactions to the Bureau of Internal Revenue (BIR). The application is submitted electronically through this portal via email. Taxpayer-applicants shall prepare all scanned copy of required documents to be attached and email them to the concerned BIR Revenue District Office (RDO).

Philippine Business Hub (PBH)



Different Ways to Register with the BIR (RMC No. 091-2024)

Online Registration and Update System (ORUS)



ORUS

Online Registration and Update System (ORUS) is a web-based system that provides an end-to-end process for registration of taxpayers and updating of their registration information.

Books of Accounts

TYPE	DEADLINE FOR REGISTRATION	FREQUENCY
New Business Registrants		
Manual Books of Accounts	Before the deadline for filing of the initial quarterly Income Tax Return (ITR) or annual ITR, whichever comes earlier	Before the full consumption of the pages of the previously registered books
Existing Business Taxpayers or Subsequent Registration of Books of Accounts		
Manual Books of Accounts	Before the use of the books	Before the full consumption of the pages of the previously registered books
Permanently bound Loose Leaf Books of Accounts	Within fifteen (15) days after the end of each taxable year unless extended by the Commissioner or his duly authorized representative upon request of the taxpayer before the lapse of the said period	Annually
Computerized Books of Accounts	Within thirty (30) days from the close of each taxable year unless extended by the Commissioner or his duly authorized representative upon request of the taxpayer before the lapse of the said period	Annually

New sets of manual Books of Accounts are not required to be registered every year. However, taxpayers may have the option to use new sets of manual Books of Accounts yearly, which should be registered prior to its use.

Registration of Business Taxpayers

1. Register and secure a BIR Certificate of Registration (COR) by the prescribed deadline

2. Comply with the invoicing requirements:

- For manual issuance of invoice – secure an Authority to Print (ATP) or avail of BIR Printed Invoice;
- For computer-aided issuance - secure Permit to use loose leaf invoice and ATP;
- For Computerized Accounting System (CAS) and/or components thereof - secure Acknowledgement Certificate (AC).

1. Comply with the bookkeeping requirements:

- a. For manual – register books of accounts; For computer-aided issuance - secure Permit to use loose leaf invoice and ATP;
- b. For Loose-leaf and CAS – register books of accounts within the prescribed period.

2. Secure “Notice to Issue Invoices”; and

3. Attend the taxpayer’s initial briefing to be conducted by the respective RDOs to inform newly registered businesses of their rights and obligations

Issuance of Invoices under Section 237 of the Tax Code

- Five hundred pesos (₱500.00) or more, issue duly registered invoices, showing the name, Taxpayer Identification Number (TIN), date of transaction, quantity, unit cost and description of merchandise or nature of service. The ₱500.00 amount shall be adjusted to its present values every three (3) years using the consumer price index, as published by the Philippine Statistics Authority (PSA).
- If the sales amount per transaction is below the threshold but the aggregate sales amount at the end of the day is at least five hundred pesos (₱500.00), the seller will issue one (1) invoice for the aggregate sales amount for such sales at the end of the day: Provided, finally, that VAT-registered persons shall issue duly registered invoice regardless of the amount of the sale and transfer of merchandise or for services rendered.
- The word “Invoice” shall be printed on the face of the invoice to be issued to buyers or customers
- Considering that the Ease of Paying Taxes Act no longer requires the issuance of Official Receipts, it operates to establish the Invoice as the primary evidence for both sales of goods and services

Printing of Invoices under Section 238 of the Tax Code

- All persons, whether private or government, who are engaged in business and will use manual invoices shall secure/apply from the BIR an Authority to Print (ATP) principal and supplementary documents free of charge, before an Accredited Printer of Invoices can print the same.
- National Government Agencies (NGAs), Government Owned and Controlled Corporation (GOCCs) and Local Government Units (LGUs) engaged in proprietary functions shall apply for ATP in the printing of their principal and supplementary documents.
- No authority to print invoices shall be granted unless the invoices to be printed are serially numbered and shall show, among other things, the name, TIN and business address of the person or entity to use the same, and such other information set forth under these Regulations.
- All persons or Accredited Printers who print invoices shall maintain a logbook/register of taxpayers who availed of their printing services. The logbook/register shall contain the following information:
 - a. Names, TIN of the persons or entities for whom invoices were printed; and
 - b. Number of booklets, number of sets per booklet, number of copies per set and the serial numbers of the invoices in each booklet.

Transitory Provisions:

Certificate of Registration (COR) reflecting the Registration Fee

- a. not required to replace its existing BIR Certificate of Registration that ***displays the*** Registration Fee (RR No. 11-2024)
- b. Updating the COR is only necessary if there are changes to the registration information, excluding the Registration Fee, reflected on the COR

Unused Official Receipts

Taxpayer *may* continue the use of remaining Official Receipts as supplementary document

All unused or unissued Official Receipts may still be used as supplementary document ***upon the effectivity date of these Regulations*** until fully consumed, provided that the phrase “THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX.” is stamped on the face of the document((RR No. 11-2024).

Taxpayer *may* convert and use the remaining Official Receipts as Invoice and convert the Billing Statement/Statement of Account/Statement of Charges into Billing Invoice (RR No. 11-2024)

For ease of doing business, taxpayers shall be allowed to strikethrough the word “Official Receipt” [e.g. Official Receipt] **or “Billing Statement/Statement of Account/Statement of Charges into Billing Invoice”** [e.g. Billing Statement] on the face of the manual and loose leaf printed receipt and stamp “Invoice”, “Cash Invoice”, “Charge Invoice”, “Credit Invoice”, “Billing Invoice”, “Service Invoice”, or any name describing the transaction, and to be issued as primary invoice to its buyer/purchaser until ***until fully consumed.***

Provided, that the converted “Official Receipt” or “Billing Statement/Statement of Account/Statement of Charges” shall contain the required information provided under Section 6(B) of RR No. 7-2024, including the quantity, unit cost and description or nature of service pursuant to Section 237 of the Tax Code. Such information and other required information may also be stamped if not originally indicated in the old Official Receipt/Billing Statement/Statement of Account/Statement of Charges to comply with these requirements.

The above documents shall be considered valid for claiming of input tax by the buyer/purchaser and can serve as proof of both sales transaction and payment at the same time for the period issued from April 27, 2024 until they are fully consumed, provided that the converted Invoice/Billing Invoice to be issued bears the stamped “Invoice/Billing Invoice” and there is no missing information as enumerated under Section 3(D)(3) of RR No. 7-2024

Effective April 27, 2024, any manual/loose leaf “Official Receipts” issued without a stamped “Invoice” will be considered supplementary documents as provided in Section 8 (2.1) of RR 11-2024, amending RR 7-2024, and ineligible for input tax claims.

Taxpayers should obtain newly printed invoices with an Authority to Print (ATP) before fully using or consuming the converted Official Receipts or before December 31, 2024, whichever comes first.

Reportorial Requirement of Unused Official Receipts to be Used as Invoice Upon Effectivity of these Regulations reported by submitting an inventory of unused official receipts/*Billing Statement/Statement of Account/Statement of Charges*, indicating the number of booklets and corresponding serial numbers *on or before July 31, 2024 (RMC No. 66-2024)* to the RDO/LT Office/LT Division where the Head Office or Branch Office is registered, in duplicate original copies. The receiving Branch RDO shall transmit the Original copy to the Head Office RDO and retain the duplicate copy.

Cash Register Machines (CRM) and Point-of-Sales (POS) Machines and E-receipting or Electronic Invoicing Software

CRM/POS/E-receipting/E-invoicing may change the word“ Official Receipt(OR)” to “Invoice”, “Cash Invoice”, “Charge Invoice”, “Credit Invoice”, “Billing Invoice”, “Service Invoice”, or any name describing the transaction, without the need to notify the Revenue District Office(s) having jurisdiction over the place of business of such sales machines, since the reconfiguration shall be considered as minor system enhancement which shall not require the reaccreditation of sales software/system on the part of the software supplier nor the reissuance of the Permit to Use on the part of the taxpayer-user.

Cash Register Machines (CRM) and Point-of-Sales (POS) Machines and E-receipting or Electronic Invoicing Software

Provided further, that the serial number of the renamed Invoice shall start by continuing the last series of the previously approved Official Receipt and shall submit notice, indicating the starting serial number of the converted Invoice, to the RDO/LT Office/LT Division where the machines are registered, in duplicate original copies. The receiving Branch RDO shall transmit the duplicate copy to the Head Office RDO

Cash Register Machines (CRM) and Point-of-Sales (POS) Machines and E-receipting or Electronic Invoicing Software

Taxpayers that are using duly registered Computerized Accounting System (CAS) or Computerized Books of Accounts (CBA) with Accounting Records need to revisit their system to comply with the provisions of the EOPT Act. Since the system reconfiguration will have a direct effect on the financial aspect, it shall be considered as major enhancement which will require taxpayer to update their system registration following the existing policies and procedures of filing a new application

Cash Register Machines (CRM) and Point-of-Sales (POS) Machines and E-receipting or Electronic Invoicing Software

The previously issued Acknowledgement Certificate(AC) or Permit to Use shall be surrendered to the RDO where the concerned taxpayer is registered, and a new AC shall be issued to the Head Office/Branch(es).

In order to provide ample time in reconfiguring machines and **and enhancement of CAS/CBA with AR**, adjustments shall be undertaken on or before **December 31, 2024. (RR No. 11-2024)**

Any extension due to **reconfiguration**/enhancements of system **must be approved by the** concerned Regional Director or Assistant Commissioner of the Large Taxpayers Service which shall not be longer than six (6) months from **December 31, 2024. (RR No. 11-2024 and RMC No. 66-2024)**.

after the completion of reconfiguration/enhancement...within thirty (30) days from the completion of machine/system configuration/enhancement or on December 31, 2024, whichever comes first. The receiving Branch RDO shall transmit the **original** copy to the Head Office RDO.

Such failure is subject to penalty of not less than One Thousand Pesos (Php 1,000.00)but not more than Fifty Thousand Pesos (Php 50,000.00)and suffer imprisonment of not less than two (2) years but not more than four (4) years pursuant to Section264(a) of the Tax Code.

ANNEX A

GUIDELINES ON THE SUBMISSION OF INVENTORY REPORT AND NOTICE THROUGH THE TAXPAYER REGISTRATION-RELATED APPLICATIONS (TRRA) PORTAL

To streamline the process of report submission, taxpayers shall have the option to submit their Inventory Report and/or Notice being required under RR No. 7-2024 electronically : a) via email through **Taxpayer Registration-Related Applications (TRRA) Portal** which is accessible in the BIR Website under the eServices section (refer to Annex A for the User Guide); or b) via **direct email** of the Inventory Report and Notice to the Compliance Section of the Revenue District Office (RDO) – refer to Annex B for the List of Email Address of RDO's Compliance Section.

Modes of Filing of Tax Returns and Payment of Internal Revenue Taxes (RR No. 4-2024)

The filing of tax returns shall be done *electronically* in any of the available electronic platforms. However, in case of unavailability of the electronic platforms, manual filing of tax returns may be allowed.

For tax payments, the same shall be made either *electronically* in any of the available electronic platforms or manually to any AABs and RCOs.

Electronically – when the filing of tax return and payment of tax is done through electronic means using the BIR’s electronic platform (Electronic Filing and Payment System/eBIRForms), ePayment Channels of AABs (e.g. LinkBiz, PesoNet, UPay, MyEG, etc.) and ATSP (for specific returns as certified by BIR).

Manually – when the tax return is accomplished by writing or through the aid of electronic equipment but the act of submission and payment is done through over-the-counter with any AAB or RCO of the BIR. The RCO can accept payment in cash up to P 20,000.00, while for check payment, regardless of the amount.

Withholding Tax on Government Money Payments (GMP) - is the tax withheld by National Government Agencies (NGAs) and instrumentalities, including government-owned and controlled corporations (GOCCs) and local government units (LGUs), before making any payments to registered taxpayers/suppliers/payees.

Section 2.57.4 of RR No. 2-98, as amended, shall now read as follows: (RR No. 4-2024)

“Sec. 2.57.4. *Time of Withholding* - The obligation of the payor to deduct and withhold the tax under Section 2.57 of these Regulations arises at the time an income has *become payable*. The term “payable” refers to the date the obligation becomes *due, demandable or legally enforceable*. The obligation of the payor to deduct and withhold the tax arises at the time an income payment is accrued or recorded as an expense or asset, whichever is applicable, in the payor’s books, or at the issuance by the seller of the sales invoice or other adequate document to support such payable, whichever comes first.”

Revenue Regulations 11-2018, as amended,

If the withholding agent is the government or any of its agencies, political subdivisions or instrumentalities or a government-owned or controlled corporation, the employee thereof responsible for the withholding and remittance of tax shall be personally liable for the surcharge and interest imposed herein.

Applicable to Government Withholding Agent Only:

VAT withholding on Purchase of Goods and Services - 5% Section 114 (C)

Revenue Regulations No. 11-2018, as amended:

Income Payments made by a government office, national or local, including barangays, or their attached agencies or bodies, and government-owned or controlled corporations to its local/resident supplier of goods/services, other than those covered by other rates of withholding tax. – Income payments, **except any**

single purchase which is P10,000 and below, which are made by a government office, national or local, including barangays, or their attached agencies or bodies, and government-owned or controlled corporations, on their purchases of goods and purchases of services from local/resident suppliers:

Supplier of goods – One percent (1%)

Supplier of services – Two percent (2%)

A government-owned or controlled corporation shall withhold the tax in its capacity as a government-owned or controlled corporation

RMC No. 72-2004 and other related issuances:

Question 21: Is the payment by the TTC/GO/LT to their regular suppliers through employees/agents or any persons purchasing for or in its behalf representing reimbursable expenses by the payee subject to the EWT?

Answer 21: Yes, the reimbursable expenses are subject to the EWT of 1% on goods or 2% on services provided that the sales invoice/official receipt shall be in the name of the persons whom the former represents and the corresponding certificate of taxes withheld at source (BIR Form No. 2307) is issued. It is reiterated that BIR Form No. 2307 shall only be issued by duly authorized representative of the employerwithholding agent.

NOTE: Under RR 4-2024

The entire provision of Section 34(K) of the Tax Code, as amended, on “Additional Requirements for Deductibility of Certain Income Payments” is repealed by EOPT. Therefore, upon the effectivity of the EOPT, Section 2.58.5 of RR No. 2- 98, as amended, is hereby repealed: Provided, however, that the obligation to withhold tax on certain income payments and remit the same remains.

VAT ON DIGITAL SERVICES:

Section 114 (D) of the Tax Code:

Reverse Charge Mechanism in Digital Services. - A VAT-registered taxpayer shall be liable to withhold and remit the value-added tax due on its purchase of digital services consumed in the Philippines from nonresident digital service providers to the Bureau of Internal Revenue, within ten (10) days following the end of the month the withholding was made.

Requirements on Filing, Payment and Remittance (RR No. 3-2025, as amended by RR No. 14-2025)

(A) Nonresident VAT-registered DSP

B2B transaction: in a B2B transaction, the persons engaged in business, including the **Government of the Philippines or any of its political subdivisions, instrumentalities or agencies, including GOCCs, shall be liable** for:

(i) electronically filing the required remittance return; and (ii) withholding and remitting the twelve percent (12%) VAT due on its purchase of digital services consumed or used in the Philippines **within ten (10) days following the end of the month the withholding was made in accordance with Sections 108 (B), 114 (C) and (D), and 245 (j) of the Tax Code.** The withheld VAT shall be considered as input VAT or part of the cost or expense, as the case may be, on the part of the withholding buyer.

THANK YOU FOR YOUR ATTENTION



[Limketkai Luxe Hotel](#), Limketkai Dr, Cagayan de Oro, 9000 Misamis Oriental