



Bureau of Internal Revenue
Republic of the Philippines

Ease of Paying Taxes Act

Republic Act No. 11976



Revenue Regulations No. 7-2024

Implementing Sections 113, 235, 236, 237, 238, 242, 243 of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 11976, otherwise known as the “Ease of Paying Taxes Act”, on the **Registration Procedures and Invoicing Requirements**



Republic of the Philippines
Congress of the Philippines
Metro Manila
Nineteenth Congress
Second Regular Session

and held in Metro Manila, on Monday, the twenty-first day of July, two thousand twenty-three.

[REPUBLIC ACT NO. 11976]

AN ACT INTRODUCING ADMINISTRATIVE TAX REFORMS BY AMENDING SECTIONS 21, 22, 51, 56, 57, 58, 70, 81, 90, 91, 103, 106, 108, 109, 110, 112, 113, 114, 116, 117, 118, 119, 120, 128, 200, 204, 229, 230, 237, 238, 241, 242, 243, 245, 248, AND 269; AND REPEALING SECTION 84(K) OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES

Enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. *Title.* – This Act shall be known as the “Ease of Paying Taxes Act”. REG - 2



SECTION 2. Definition of Terms

- 1. Invoice** – a written account evidencing the sale of goods and/or services issued to customers in the **ordinary course of trade or business**. This Includes Sales Invoice, Commercial Invoice, Cash Invoice, Charge/Credit Invoice, Service Invoice, or Miscellaneous Invoice. It is also referred to as a “principal invoice” and is categorized as it is a written account evidencing the sale as follows:



SECTION 2. Definition of Terms

- 1.1 VAT Invoice** – it is a written account evidencing the sale of goods, properties, services and/or leasing of properties subject to VAT issued to customers or buyers **in the ordinary course of trade or business**, whether cash sales or on account (credit) or charge sales. It shall be the basis of the **output tax** liability of the seller and the **input tax** claim of the buyer or purchaser.
- 1.2 Non-VAT Invoice** – it is a written account evidencing the sale of goods, properties, services and/or leasing of properties not subject to VAT issued to customers or buyers in the ordinary course of trade or business, whether cash sales or on account (credit) or charge sales. It shall be the basis of the **Percentage Tax** liability of the seller, if applicable.

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

All VAT-registered persons and those required to register for VAT shall comply with the following:

A. Invoicing Requirements

1.A VAT-registered person shall issue a duly registered VAT Invoice, for **every sale**, barter, exchange or lease of goods or properties, and for every sale, barter or exchange of services regardless of the amount of the transaction.

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

2. The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; provided that:
 1. The **VAT** amount is shown as a separate item;
 2. The term “**VAT-Exempt Sale**” is written or printed, if the sale is exempt from VAT;
 3. The term “**Zero-rated Sale**” is written or printed, if the sale is subject to zero percent (0%) VAT;

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

2.4 If the sale involves goods, properties or services some of which are subject to and some of which are VAT Zero-Rated or VAT-Exempt, the invoice shall clearly indicate the breakdown of the sale price between taxable, exempt and zero-rated components and the calculation of the VAT on each portion of the sale shall be shown on the invoice: Provided, that the **seller may issue separate invoices for the taxable, exempt and zero-rated components of the sale.**

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

3. The **date** of transaction, **quantity, unit cost** and **description** of the goods or properties or nature of the service;
4. In the case of sales in the amount of One thousand pesos (**P1,000**) **or more** where the sale or transfer is made to a **VAT-registered person, the registered name or name, address and TIN of the purchaser, customer or client;** and
5. Other information required under **Section 6(B)** of these Regulations.

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

D. 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 under Section 3(B)(1) of these Regulations, shall, in addition to other percentage taxes, be liable to (i) **VAT** imposed under Section 106 or 108 Tax Code, without the benefit of any input tax credit and (ii) a fifty percent (**50%**) surcharge under Section 248(B) of the Tax Code.

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

D. Consequence of Issuing Erroneous VAT Invoice

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 Section 3(B)(1) of these Regulations are shown on the invoice.

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

D. Consequence of Issuing Erroneous VAT 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 as provided for under Section 3(B)(2.4) of these Regulations, shall be liable for the VAT in Section 106 and 108 as if Section 109 of the Tax Code did not apply.

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

D. Consequence of Issuing Erroneous VAT Invoice

3. Lack of information required under Section 3(B) of these Regulations – If a VAT-registered person or seller issues a duly registered VAT Invoice to another VAT-registered person or buyer/purchaser with lacking information required under Section 3(B) of these Regulations, the seller or issuer shall be liable for non-compliance with the invoicing requirements. However, 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:

SECTION 3. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons under Section 113 of the Tax Code

D. Consequence of Issuing Erroneous VAT Invoice

3. Lack of information required under Section 3(B) of these Regulations...
 - 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



SECTION 4. Preservation of Books of Accounts and Other Accounting Records under Section 235 of the Tax Code

A. Preservation

1. All Books of Accounts, including the subsidiary books and other accounting records of corporations, partnerships, or persons, 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.



SECTION 4. Preservation of Books of Accounts and Other Accounting Records under Section 235 of the Tax Code

B. Examination and Inspection

1. In general, all books, registers, records, vouchers and other supporting papers and documents prescribed by the BIR and other records kept by the taxpayers shall be preserved intact, **in the place of business** of the taxpayer, subject to inspection by any internal revenue officer, and upon demand, the same must be immediately produced and submitted for inspection.



SECTION 5. Registration Requirements under Section 236 of the Tax Code

A. Manner and Time of Registration- Every person subject to any internal revenue tax shall register, either electronically or manually, with the Revenue District Office (RDO) as follows:

- 1. On or before the commencement of business** for Self- employed individuals, estates and trusts, corporations, and their branches, if any.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

2. Before payment of any tax due for Corporations (Taxable or Non-taxable)/ One Time Transaction (ONETT). Parties to ONETT transactions who, at the time of their transaction, have not yet been issued a TIN shall apply for issuance thereof at the time of payment of the tax due. Such TIN issued to the party involved shall be permanent and may be updated for future transactions of such person with the BIR, e.g. subsequent employment, establishing a business, etc.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

- 3. 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).
- 4. Within ten (10) days from the date of employment for Employees.**
Newly hired employees with no existing TIN are required to register through their employer via BIR's online registration system.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

5. Application under Executive Order (EO) No. 98, series of 1999.

Individuals required to secure TIN for their **transactions with government agencies** shall apply for their TIN online via BIR's online registration system or from BIR Revenue District Office having jurisdiction over the place of their residence, at any time before they complete their transaction with such government agency. TINs issued under EO No. 98, series of 1999, shall be permanent and may be updated for future transactions of such person with the BIR (e.g., subsequent employment, establishing a business, etc.).

In any case, the Commissioner of Internal Revenue or his duly authorized representative may, for meritorious reasons, deny or revoke any application for registration.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

B. Place of Registration – the following taxpayers shall be registered either electronically or manually, with the appropriate RDO.

Type	Manner and Place of Registration
1. 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.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

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



SECTION 5. Registration Requirements under Section 236 of the Tax Code

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

SECTION 5. Registration Requirements under Section 236 of the Tax Code

Type	Manner and Place of Registration
<p>4. Hired Employees</p> <ol style="list-style-type: none"> 1. Local Employees 2. Resident Alien Employees 3. Nonresident Alien Employees 	<p>Online registration through employer or manual registration at the RDO having jurisdiction over the place of residence.</p> <p>In case of NRAE, registration shall be online or manual at RDO No. 39 – South Quezon City.</p>
<p>5. Executive Order (EO) No.98</p>	<p>Online or manual registration at the RDO having jurisdiction over the place of residence of the applicant.</p>

SECTION 5. Registration Requirements under Section 236 of the Tax Code

Type	Manner and Place of Registration
<p>6. Non-registered Parties to One-Time Transaction (ONETT)</p> <ol style="list-style-type: none"> 1. Donation 2. Estate 3. Sale of real property 4. Sale of shares of stocks 	<p>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.</p>

SECTION 5. Registration Requirements under Section 236 of the Tax Code

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.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

In case of **system downtime or technical issues** or errors, manual application for registration shall be processed at the concerned BIR offices. In any case, the Commissioner of Internal Revenue may issue and change the manner of registration through revenue issuances or circulars for tax administration purposes.

The requirement of payment of Annual Registration Fee of Five Hundred Pesos (P500.00) for every separate or distinct establishment or place of business is repealed and shall no longer be applicable effective January 22, 2024.

The place of residence may refer to the taxpayer's legal residence, principal residence, current residence or permanent residence.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

C. Registration of Business Taxpayers – All persons engaged in business or practice of profession, self-employed and professionals not under employer-employee relationship, juridical entities, online sellers/merchants including those engaged in providing digital goods and services, unless otherwise exempted, shall:

1. Register and secure a BIR Certificate of Registration (COR) by the prescribed deadline under Section 5(A) hereof;

SECTION 5. Registration Requirements under Section 236 of the Tax Code

2. Comply with the invoicing requirements:
 - a. For manual issuance of invoice – secure an Authority to Print (ATP) or avail of BIR Printed Invoice;
 - b. For computer-aided issuance - secure Permit to use loose leaf invoice and ATP;
 - c. For Computerized Accounting System (CAS) and/or components thereof - secure Acknowledgement Certificate (AC).

SECTION 5. Registration Requirements under Section 236 of the Tax Code

3. 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.
4. Secure “Notice to Issue Invoices”; and
5. Attend the taxpayer’s initial briefing to be conducted by the respective RDOs to inform newly registered businesses of their rights and obligations.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

The concerned RDO shall include the newly registered business taxpayers who registered electronically or manually in their monthly conduct of Tax Compliance Verification Drive (TCVD) after thirty (30) calendar days from the date of business registration to validate declarations in their applications and verify their existence.

All online sellers/merchants shall register with the BIR on or before the commencement of business in an e-marketplace platform in accordance with Section 236 of the Tax Code.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

Consequently, and in furtherance to the government's thrust to protect and uphold the interests of the buyers/consumers from trade malpractices, **e-marketplace operators** shall require from their respective sellers/merchants the submission of their Certificate of Registration (COR) or BIR Form No. 2303, and include the same as part of e-marketplace operators' **minimum seller/merchant accreditation requirements.**

SECTION 5. Registration Requirements under Section 236 of the Tax Code

D. Registration of Business Name – Each **Business Name** used, including the **“store name”** used in any online store or e-commerce platform, shall be registered with the **BIR** and shall be reflected in the BIR Certificate of Registration, provided, that each Business Name or “store name” is also registered with the Securities and Exchange Commission (**SEC**) or Department of Trade and Industry (**DTI**) as evidenced by a valid **DTI Certificate of Business Name Registration** or **SEC Certificate of Registration** or **Articles of Incorporation or Partnership**.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

F. Issuance of Certificate of Registration to Head Office, Branch and Facility – Subject to the provisions of Section 5(C) hereof, each Head Office, Branch and Facility shall be issued a Certificate of Registration or Electronic Certificate of Registration within the period/time prescribed in the BIR Citizen's Charter, upon submission of complete documentary requirements. **Employees, ONETT taxpayers, individuals who have secured a TIN under EO No. 98 and/or non-business taxpayers, non-business Estate and Trust shall not be issued a Certificate of Registration.**

A thirty pesos (₱30.00) Documentary Stamp Tax (loose DST) shall be paid upon issuance of BIR Certificate of Registration or Electronic Certificate of Registration.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

G. Posting of Certificate of Registration – All persons subject to the provisions of Section 5(C) and (D) hereof shall post or exhibit their original COR/Electronic Certificate of Registration (eCOR) at the place where the business is conducted and at each branch and/or facility in a way that is clearly and easily visible to the public. In case of a **peddler** or other persons not having a fixed place of business, the COR/eCOR shall be kept in the possession of the holder thereof or at the place of residence or at the Head Office's address, if applicable, subject to production upon demand of any internal revenue officer.



SECTION 5. Registration Requirements under Section 236 of the Tax Code

H. Posting of Proof of Registration on Online Websites, E-Commerce or E-Marketplace Seller/Merchant's Page and other Platforms – All online businesses, sellers or merchants and service providers operating a business through a **website, social media or any digital or electronic means**, shall display conspicuously the **electronic copy of the BIR Certificate of Registration on their website, seller/merchant's account or profile pages of the e-commerce platform or mobile application**. The displayed proof of registration shall be easily accessible and visible to buyers or customers visiting the seller's merchant page or online/e-commerce shop.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

- I. **Registration of Each Type of Internal Revenue Tax** – Every person who is required to register with the BIR under Section 5(A) hereof, shall register each type of internal revenue tax for which such person is obligated; **file a return and pay** the tax due thereon, either electronically or manually; and update such registration of any changes thereof.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

J. Cancellation of Registration – The registration of any person shall be cancelled upon mere filing, either electronically or manually, of an application for registration information update in a form prescribed therefor with the RDO where such person is registered. However, this shall not preclude the Commissioner of Internal Revenue or his authorized representative from conducting an audit in order to determine any tax liability.



SECTION 5. Registration Requirements under Section 236 of the Tax Code

K. Transfer of Registration – In case a registered person decides to transfer the place of business or head office or branch/es, it shall be the person's duty to update the registration status by merely **filing, either electronically or manually, an application for registration information update** in the form prescribed therefor: Provided, however, that if the transferring registered person is subject of an audit investigation, the **RDO which initiated the audit investigation shall continue the same.**

SECTION 5. Registration Requirements under Section 236 of the Tax Code

K. Transfer of Registration –

1. Transfer of Registration of **Non-business Taxpayers** -

Taxpayers not engaged in business may submit their application for transfer of registration, either manually or via BIR online registration system, **at the new RDO having jurisdiction over the place of residence of the taxpayer.** In case of individuals who are registered as non-business taxpayers and subsequently applies for registration of business, the application for business registration shall be directly submitted to the new RDO having jurisdiction over the business address.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

K. Transfer of Registration –

2. **Transfer of Registration of Business Taxpayers** - Taxpayers engaged in business may submit their application for transfer of registration, either manually or via BIR online registration system **at the current RDO where the taxpayer is registered. All open-cases/stop-filer cases shall be settled at the new RDO, except for those who are subject to audit investigations in which case any audit findings including open-cases/stop-filer cases shall be settled at the RDO which initiated the same.** Thus, taxpayers with open-cases/stop-filer cases who are not subject to audit investigations shall be transferred to the new RDO within the prescribed period together with its open-cases/stop-filer cases.

SECTION 5. Registration Requirements under Section 236 of the Tax Code

K. Transfer of Registration –

2. Transfer of Registration of Business Taxpayers –

The concerned taxpayer shall secure a new BIR Certificate of Registration from its new RDO. The new RDO shall include all newly transferred business taxpayers in its monthly **TCVD after thirty (30) days from the issuance of new BIR Certificate of Registration.**



SECTION 5. Registration Requirements under Section 236 of the Tax Code

L. Unlawful Pursuit of Business – Any person who carries on or engages in any business and is not duly registered with the BIR shall, upon conviction for each act or omission, be punished in accordance with the penalty provided in Sec. 258 of the Tax Code.





SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

A. Issuance –

1. All persons subject to an internal revenue tax shall, at the point of each sale and transfer of merchandise or for services rendered valued at 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).



SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

A. Issuance –

2. The seller shall issue Invoice when the buyer so requires regardless of the amount of transaction. Provided, however, that 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.

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

1. Taxpayer (Seller) **Registered name** as shown in BIR Certificate of Registration; At the option of the taxpayer, in addition to its BIR-registered name, the taxpayer may choose to add its DTI Registered **Business Name or Trade Name** in SEC Articles of Incorporation/Partnership/Certificate of Incorporation of the taxpayer (seller).

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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;

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

4. The **term Invoice** is printed or included (e.g. Sales Invoice, Commercial Invoice, Cash Invoice, Charge Invoice, Credit Invoice, Service Invoice or any similar description followed by the word “Invoice”);
5. **Date** of Transaction;

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

6. Space provided for the registered **name**, registered business **address and TIN** of the buyer. If the sale of goods or services are directly between a business and consumers **[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;



SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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;

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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.
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.

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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.

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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**.



SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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:

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

18. ...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.**

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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;

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:



SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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.

SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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;



SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

B. Information Contained in the Invoice – The Invoice shall contain the following information –

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).



SECTION 6. Issuance of Invoices under Section 237 of the Tax Code

C. Ticket and other Similar Forms as Invoice – Tickets, such as transportation tickets, event tickets, amusement tickets, movie tickets, parking tickets, raffle tickets, gaming/gambling tickets, electronic tickets, and other similar tickets, regardless of form or name, including those issued by ticketing machines, shall serve as both an invoice and proof of payment, if the word "Invoice" is printed therein and it contains all the required information outlined in Section 6(B) hereof. Otherwise, the same shall be considered as supplementary document and a separate invoice shall still be issued therefor.



SECTION 7. Printing of Invoices under Section 238 of the Tax Code

1. 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.

SECTION 7. Printing of Invoices under Section 238 of the Tax Code

2. 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.
3. 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.

SECTION 8. Transitory Provisions

2. Unused Official Receipts –

2.1 **Taxpayer to continue the use of remaining Official Receipts as supplementary document.** - All unused or unissued Official Receipts may still be used as supplementary document 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 upon effectivity date of these Regulations. The Official Receipt, along with other equivalent documents such as Collection Receipt, Acknowledgement Receipt and Payment Receipt are all the same, serve as proof of payment that cash has been received or that payment has been collected/made for goods and/or services.

SECTION 8. Transitory Provisions

2. Unused Official Receipts –

2.2 For ease of doing business, taxpayers shall be allowed to **strikethrough the word “Official Receipt”** [e.g. Official Receipt] 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 December 31, 2024. These documents shall be valid for claim of input tax by the buyer/purchaser for the period issued from **January 22 to December 31, 2024**, provided that the invoice to be issued bears the stamped “Invoice” and contains information required under Section 6(B) of these Regulations.

SECTION 8. Transitory Provisions

2. Unused Official Receipts –

2.2 The converted Invoice as defined in Section 2 hereof can serve as proof of sales transaction and proof of payment at the same time. Any Official Receipts, **whether stamped with “Invoice” or unstamped, issued after December 31, 2024,** will be considered supplementary documents as provided in Section 8(2.1) of hereof and ineligible for input tax claims. The stamping of official receipts as invoices by taxpayers does not require approval from any Revenue District Offices/LT Offices/LT Divisions but must comply with Section 8(2.3) hereof. 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.

SECTION 8. Transitory Provisions

2. Unused Official Receipts –

2.3 Reportorial Requirement of Unused Official Receipts to be Used as Invoice Upon Effectivity of these Regulations

– All unused manual and loose leaf Official Receipts to be converted as Invoice shall be reported by submitting an **inventory of unused official receipts**, indicating the number of booklets and corresponding serial numbers **within thirty (30) days upon effectivity of these Regulations**, 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.

REVENUE REGULATIONS NO. 11-2024

issued on June 13, 2024

Section 2. Amendments and Extension of Deadlines for Compliance

“Section 8. Transitory Provisions. -

XXX

2.2 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- For ease of doing business, taxpayers shall be allowed to Strikethrough the word “Official Receipt” or “Billing Statement/Statement of Account/Statement of Charges into Billing Invoice” on the face of 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 fully consumed.**

REVENUE REGULATIONS NO. 11-2024

issued on June 13, 2024

“Section 8. Transitory Provisions. -

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) or RR No. 7-2024**, including the quantity, unit cost and description or nature of service pursuant to **Sec. 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.

REVENUE REGULATIONS NO. 11-2024

issued on June 13, 2024

“Section 8. Transitory Provisions. -

The above documents shall be considered valid for claiming for 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 these Regulations, and ineligible for input tax claims.

REVENUE REGULATIONS NO. 11-2024

issued on June 13, 2024



“Section 8. Transitory Provisions. -

The stamping of Official Receipt as Invoice or **Billing Statement/Statement of Account/Statement of Charges as Billing Invoice** by taxpayers **does not require approval from any Revenue District Offices/LT Offices/LT Divisions** but must comply with Section 8(2.3) hereof. Taxpayers should obtain newly printed invoices with an Authority to Print (ATP) before fully using or consuming the converted Official Receipts/**Billing Statement/Statement of Account/Statement of Charges.**

REVENUE REGULATIONS NO. 11-2024

issued on June 13, 2024



“Section 8. Transitory Provisions. -

2.3 Reportorial requirement for unused Official Receipts/ Billing Statement/Statement of Account/Statement of Charges to be used as Invoice or Billing Invoice upon effectivity of these Regulations - All unused manual and loose leaf Official Receipts/Billing Statement/Statement of Account/Statement of Charges to be converted as Invoice or Billing Invoice shall be 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, to the RDO/LT Office/LT Division where the Head Office or Branch Office is registered, in duplicate copies. The receiving Branch RDO shall transmit the original copy to the Head Office RDO and retain the duplicate copy.

SECTION 8. Transitory Provisions

- 3. Cash Register Machines (CRM) and Point-of-Sales (POS) Machines and E-receipting or Electronic Invoicing Software** – Taxpayers using 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. (...)

SECTION 8. Transitory Provisions

- 3. 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.

SECTION 8. Transitory Provisions

- 3. 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.

SECTION 8. Transitory Provisions

3. 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 systems, **adjustments shall be undertaken on or before June 30, 2024.**

SECTION 8. Transitory Provisions

- 3. Cash Register Machines (CRM) and Point-of-Sales (POS) Machines and E-receipting or Electronic Invoicing Software –** Any **extension due to enhancements** of system shall seek approval from the concerned Regional Director or Assistant Commissioner of the Large Taxpayers Service which shall not be longer than six **(6) months from the effectivity of these Regulations.** Documents issued by CRM/POS, e-receipting or electronic invoicing software containing the word “Official Receipt” beginning the effectivity of these Regulations shall not be considered as valid for claim of input tax by the buyer/purchaser.

SECTION 8. Transitory Provisions

- 3. Cash Register Machines (CRM) and Point-of-Sales (POS) Machines and E-receipting or Electronic Invoicing Software – Issuance of “Official Receipt” for the sale of goods or services after June 30, 2024 will not be considered as evidence of sales of goods or services and shall be tantamount to failure to issue or non-issuance of Invoice required under Section 6(A) hereof 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 Section 264(a) of the Tax Code.**



SECTION 11. Effectivity

These Regulations shall take effect fifteen (15) days following its publication in the Official Gazette or the BIR official website, whichever comes first.





REVENUE MEMORANDUM CIRCULAR NO. 077-2024, issued on July 11, 2024

Q5 : The seller is engaged in sale of service. After the effectivity of the EOPT Act, does the seller need to apply for a new Authority to Print (ATP) Invoice and issue an Invoice?

A5: YES, since the **Invoice** is now the primary evidence for recording sales of goods and services. For this purpose, an ATP must be secured before a seller can have an Accredited Printer print an Invoice. However, during the transitory period, sellers may opt to use their remaining unused Official Receipts by converting them into Invoice following the options in Question No. 10 and Question No. 21 hereof.

REVENUE MEMORANDUM CIRCULAR NO.



077-2024, issued on July 11, 2024

Q10 : If the seller wants to convert and use his/her/its remaining unused booklets of Official Receipts as Invoice or Billing Statement/Statement of Account/Statement of Charges into Billing Invoice, are there any requirements?

A10 : Taxpayers may convert the remaining unused booklets of old Official Receipts and use the same as Invoice, or the Billing Statement/Statement of Account/Statement of Charges into Billing Invoice, until they are fully consumed, provided that, the word "Official Receipt/Billing Statement/Statement of Account/Statement of Charges into Billing Invoice" on the face of the manual and loose leaf printed receipt shall be stricken out [e.g. Official Receipt] and shall be stamped "Invoice" or "Cash Invoice" or "Charge Invoice" or "Credit Invoice" or "Service Invoice" or [e.g. Billing Statement] "Billing Invoice", or any name describing the transaction for which such Invoice shall be issued to its buyer/purchaser.

REVENUE MEMORANDUM CIRCULAR NO. 077-2024, issued on July 11, 2024



A.10 Since the Official Receipt/Billing Statement/Statement of Account/Statement of Charges will serve as supplementary document, the conversion of such to Invoice/Billing Invoice as primary invoice is an option given to taxpayers, provided that the converted Invoice/Billing Invoice shall contain the required information provided under RR No. 7- 2024, as amended, including details like quantity, unit cost and description or nature of service pursuant to Sec. 237 of the Tax Code. **Missing information may be stamped on the document if not originally included, upon conversion.**

RMC NO. 077-2024



Q.11 The seller is using the Official Receipt format below, can he/she/it convert this Official Receipt to an invoice?

Sample Only: Conversion of Official Receipt "Annex C.1.2"

Settlement of the following:	
Billing Invoice No.	Amount
QTY:	UNIT COST:
Total Sales (VAT Inclusive)	
Less: VAT	
Total	
Less: SC/PwD Discount	
Total Due	
Less: Withholding Tax	
Amount Due	
QTY:	UNIT COST:
VATable Sales	
VAT-Exempt Sales	
Zero Rated Sales	
VAT Amount	
Total Sales	

ABC CORPORATION
76 Diliman, Quezon City
VAT Reg. TIN: 144-424-024-0000

INVOICE
~~OFFICIAL RECEIPT~~

DATE _____

Received from _____ with TIN _____
and address at _____ engaged in the
business style of _____, the sum of _____ pesos

(P _____) In partial/full payment for _____
NATURE OF SERVICE

Sr. Citizen TIN _____
By _____
Cashier/ Authorized Representative

OSCA/PwD ID No. _____ Signature _____

No. 1001

10 Bklets (3x) 1001-1500
BIR Authority to Print No. 3AU000805222
Date Issued 07-30-13 :
BERTHA PRINTING SERVICES, INC.
Bgy. 789, Quezon City
TIN: 123-456-789-0000

Printer's Accreditation No. P08051200
Date Issued 08-01-12

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"Payment for" may refer to description or nature of service

(b)





REVENUE MEMORANDUM CIRCULAR NO. 077-2024

A11 : Yes, the seller may convert the above Official Receipt (sample format in Annex C.1.2 or C.2 of Revenue Memorandum Order No. 12-2013) to an Invoice, provided that all the required information under Section 6(B) of RR No. 7-2024 are shown in the Official Receipt including the quantity, unit cost and description of goods sold or nature of service which are required under Section 237 of the Tax Code, as amended. The missing information may be stamped on the document if not originally included, upon conversion.



REVENUE MEMORANDUM CIRCULAR NO. 077-2024

Q13 : When does the seller use Invoice, Cash Invoice, Credit Invoice, Billing Invoice or Service Invoice?

A13 : Sales transactions are typically either cash (paid) or on credit (not yet paid) and an Invoice should be issued in both cases. Taxpayer may label or name its Invoice to reflect its specific sales transactions. To clearly identify the type of sale, the seller may use different descriptive names for the Invoice to reflect the nature of transactions, such as:

RMC NO. 077-2024

Invoice - Issued for both sales of goods or services rendered

Sales Invoice - General purpose Invoice for any sales transaction

Cash Invoice - Used for cash sales or specifically for sales where immediate payment is received

Charge/Credit Invoice - Issued for sales on credit, where payment is expected at a later date

Service Invoice - Used for transactions where a service is provided

Billing Invoice - A document to bill charges similar to Charge Invoice and contains other information similar to a statement of account, billing statement, summarizing charges for a specific transaction

Commercial Invoice - A document used by exporter for export transactions

Miscellaneous Invoice Issued for other income received

by the seller



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Q15 : The seller is engaged in the sales of goods or services, can he/she/it issue Invoice at the time of sale and another Invoice to acknowledge receipt of payment?

A15 : No. Sellers cannot issue an invoice upon receipt of payment. However, an Official Receipt or Payment Receipt or Acknowledgement Receipt may be issued upon subsequent collection or receipt of payment.



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A.15 Illustration:

Incorrect:

Action	Invoice Series	Date of Transaction	Remarks
Sale of Goods/ Services	#00001	27-April-2024	Invoice issued for sale, but no payment received yet.
Receipt of Payment/ Collection of Receivable	#00002	05-May-2024	<i>(This is incorrect.)</i> Separate invoice issued when payment is received for the previous sale.

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A.15 Illustration

Correct:

Option 1:

Action	Invoice Series	Date of Transaction	Remarks
Sale of Goods/ Services and Receipt of Payment	#00001	27-April-2024	Single Invoice for both the sale and the receipt of payment.

Option 2:

Action	Series	Date of Transaction	Remarks
Sale of Goods/ Services	Invoice #00001	27-April-2024	Invoice issued for sale, but no payment received yet.
Issue a supplementary document upon collection of payment/receivable:			
Receipt of Payment/ Collection of Receivable	PR #00001	05-May-2024	Supplementary document [e.g. Payment Receipt (PR)] issued when payment is received for the previous sale.

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Q16 : Can invoices be used for both sales and collections of payment/receivable for the same transaction?

A16 : Yes. An Invoice is a document evidencing sale of goods or service. However, such Invoice may contain an information acknowledging the receipt of payment for the said sales transaction.



SANDBOX
CRIS P. BACON - PROPRIETOR
 VAT REG TIN 123-456-789-00000

INVOICE

4 FLOOR, B-R BLDG, EEN MARIYAN DEFENSOR
 SANTIAGO AVE, PNYAHAN QUEZON CITY 1000

✓ **TRANSACTION TYPE**

CASH SALES
 CHARGE SALES

INVOICE NO. 5000001
 Date 03-June-2024

✓ **TRANSACTION DATE / DATE OF SERVICE RENDERED AND DATE OF PAYMENT**

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 (SCP/PWD/NAAC/MOV/SP)	
Add VAT	
Less Withholding Tax	
TOTAL AMOUNT (DUE)	P3,600.00

✓ **PAYMENT ALREADY MADE**

Received the amount of P3,600.00

SCP/PWD/NAAC/MOV/
 Solo Parent ID No
 SCP/PWD/NAAC/MOV/
 Signature

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Q21 : Do taxpayers need to submit any reports regarding the use of remaining unused Official Receipts and those converted Invoices issued by CRM/POS machines/E- receipting [CAS/CBA with e-receipting or Accounting Records (AR)] or E- Invoicing software that previously used Official Receipts?

A21: Yes. All unused manual and loose leaf Official Receipts to be converted as Invoice shall be reported to the BIR by submitting an Inventory Report (suggested format - Annex C) of unused Official Receipts (in duplicate copies), indicating the number of booklets and the serial numbers of the unused Official Receipts converted to Invoice.

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The said Inventory Report (Annex C) and Notice on the Renaming of Official Receipt to Invoice (Annex D) shall be submitted to the RDO/LT Office/LT Division where the Head Office or Branch Office is registered, or through the Taxpayer Registration Related Application (TRRA) Portal via email of the Compliance Section, on the following deadlines:

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

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.

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Q31 : For sale of service with different date of transaction and date of collection of payment, what document should be issued to evidence the transaction?

A31 :

Date of Sale Transaction	Document to be issued	Collection Date	Document to be issued
Prior to April 27, 2024		between January 22, 2024 & April 26, 2024	Official Receipt
Prior to April 27, 2024		On or after April 27, 2024	<ol style="list-style-type: none"> 1. Invoice 2. System-generated and printed Official Receipt converted to Invoice (Strike through and stamped) until December 31, 2024 or until completion of reconfiguration/ enhancement whichever comes first 3. Manual Official Receipt Converted Invoice (Strike through and stamped) until full consumption 4. Back-up manual Official Receipt converted to Invoice (Strike through and stamped) until full consumption

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Date of Sale Transaction	Document to be issued	Collection Date	Document to be issued
On or after April 27, 2024	<ol style="list-style-type: none">1. Invoice2. System-generated and printed Official Receipt converted to Invoice (Strike through and stamped) until December 31, 2024 or until completion of reconfiguration/ enhancement whichever comes first3. Manual Official Receipt Converted Invoice (Strike through and stamped) until full consumption4. Back-up manual Official Receipt converted to Invoice (Strike through and stamped) until full consumption	After April 27, 2024	Payment Receipt/ Official Receipt/ Collection Receipt/ Acknowledgement Receipt



REVENUE MEMORANDUM CIRCULAR NO. 091-2024 issued on August 14, 2024

Q2. What are the different ways to register with the BIR?

A2. Taxpayers can register with the BIR through the following options:

1. Manually at the RDOs

Taxpayers can walk-in to RDOS to apply for Taxpayer Identification Number (TIN) and/or register their business. For business taxpayers, their registration will be processed using the Single Window Policy where the application and the corresponding documentary requirements are submitted and processed through the New Business Registration Counter (NBRC).



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2. New Business Registration (NewBizReg) Portal

The New Business Registration (NewBizReg) Portal is an alternative option in submitting application for registration of business (Head Office and Branch) to BIR. For the detailed procedures on how to submit registration application thru this Portal, taxpayers can access <https://www.bir.gov.ph/newbizreg/>



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3. Taxpayer Registration-Related Application (TRRA) Portal

The Taxpayer Registration-Related Application (TRRA) Portal is an alternative option in submitting application for registration-related transactions to BIR. The application and corresponding documentary requirements are submitted electronically through this Portal via email. The following are the registration-related applications that can be processed in the TRRA Portal:



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- a. Application for TIN under E.O. No. 98 and ONETT
- b. Registration of Overseas Filipino Worker (OFW) and Non-Resident Citizens
- c. Application for Authority to Print
- d. Updating of Email Address using Application Sheet Form 1905
- e. Transfer of Registration of Employees and Other Non-Business Taxpayers
- f. Updating of Maiden Name (for married female)

For the detailed procedures on how to submit application thru the TRRA Portal, taxpayers can access <https://www.bir.gov.ph/trraportal/>



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4. Philippine Business Hub (PBH)

The Philippine Business Hub (PBH) is an online platform developed by the Department of Information and Communication Technology (DICT) that aims to streamline and to integrate the business registration processes of Securities and Exchange Commission (SEC), Department of Trade and Industry (DTI), BIR, Social Security System, PhilHealth, Home Development Mutual Fund (also known as Pag-IBIG Fund), and selected Local Government Units (LGUs) in Metro Manila.

For the detailed procedures on how to submit registration application thru the PBH, taxpayers can access <https://business.gov.ph/>





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5. Online Registration and Update System (ORUS)

The Online Registration and Update System (ORUS) is a web-based system that gives taxpayers a convenient and alternative facility for an end-to-end process for registration, including the updating of their registration information.

For the detailed procedures on how to submit registration application thru the ORUS, taxpayers can access <https://orus.bir.gov.ph/home>



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Q7. I am an online seller. Do I need to post my Certificate of Registration (COR)? If yes, where will I post it?

For online sellers, an electronic copy of COR (eCOR) shall be posted on the sellers' website(s) or profile pages at the e-commerce platform. Online sellers whose COR bears a Quick Response (QR) code generated thru ORUS or PBH may post such-QR Code at the sellers' website(s) or profile pages at the e-commerce platform in lieu of the electronic copy of COR.



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Q8. As an online seller, do I need to register to the BIR my store name as reflected in the online page, account, website or e-commerce platform where I sell my products/services?

A8. Yes, taxpayers engaged in business shall register with the BIR all of their business/trade names as registered in SEC or DTI, and declare their "store names" used in all their online page, account, website or e-commerce platforms, which shall be reflected as business names in the COR. Store Name refers to the seller's brand or business within the online page, account, website or e-commerce platforms.

Example :	Business Name in DTI	: BIR Merchandising
	Store Name in eCommerce platform	: Stairback Coffee
	Business Names in BIR COR	: BIR Merchandising Stairback Coffee





REVENUE MEMORANDUM CIRCULAR NO. 091-2024 issued on August 14, 2024

Q11. How will I register my Books of Accounts?

A11. Books of Accounts shall be registered thru ORUS in the following manner:



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

REVENUE MEMORANDUM CIRCULAR NO.



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Q12. In relation to Question No. 11, if I will register my Books of Accounts thru ORUS, what is my proof of registration? Do I still need to go to the RDO to have it manually stamped?

A12. Your proof of registration shall be a QR Code Stamp which shall be generated for Books of Accounts registered thru ORUS. It shall contain the following information:

- a. TIN
- b. Registered Name
- c. Registered Address
- d. Type of Book (Manual, Loose Leaf or Computerized)
- e. Books Registered
- f. Permit No./Acknowledgement Certificate Control No.- for Loose Leaf or Computerized Books of Accounts
- g. Permit to Use (PTU)/ACCN date issued for Loose Leaf or Computerized Books of Accounts
- h. Quantity
- i. Volume No.
- j. Date Registered

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The QR Code shall determine the authenticity of the printed QR Code Stamp when scanned by any smartphone, which will be redirected to the BIR ORUS website.

Taxpayers shall print the QR Code Stamp and paste it on the first page of the manual Books of Accounts and permanently bound loose leaf Books of Accounts. For computerized Books of Accounts, the QR Code Stamp shall be printed and be kept for record purposes.

After registering in ORUS, there is no need to go to the RDO for the submission of transmittal letter and USB flash drive (for computerized Books of Accounts) and manual stamping of the books (for manual or loose leaf Books of Accounts).

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Q13. How will I transfer my registration records to another RDO?

A13. Transfer of registration may be done by mere filing/submission of application (using BIR Form No. 1905), together with complete documentary requirements as follows:

**A. For Transfer of Registration of Individuals Not Engaged in Business
(E.O. 98/ONETT/Employee)**

- BIR Form No. 1905 (2 original copies)

REVENUE MEMORANDUM CIRCULAR NO.



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B. For Transfer of Business Registration to Another RDO (Head Office and/or Branch)

I. Submit to Old RDO

1. BIR Form No. 1905 (3 original copies) all copies to be stamped "Received"

1st copy to be forwarded to New RDO by Old RDO **attached to Transfer Related Docket (TRD)**

2nd copy - **Old RDO's file copy**

3rd copy - **Taxpayer's file copy**

RMC 091-2024

- 2. Inventory List of Unused Invoices and Supplementary Invoices (for destruction if not to be used in the New RDO) or letter request with Inventory List for use of the unused invoices/supplementary invoices in the New RDO, for approval of the Old RDO (3 original copies)**

1st copy - Old RDO's file copy

2nd copy - New RDO's file copy

3rd copy - Taxpayer's file copy

- 3. Notarized Transfer Commitment Form (3 original copies), if applicable/ if with open cases**

1st copy to be forwarded to New RDO by Old RDO, attached to TRD

2nd copy - Old RDO's file copy

3rd copy - Taxpayer's file copy

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II. Submit to New RDO

1. BIR Form No. 1905 (2 original copies)

2. For Non-individual Taxpayers only:

- Amended Articles of Incorporation/ Partnership/ Cooperation bearing the taxpayer's new principal business address (1 photocopy); and

- Certificate of Filing of Amended Articles of Incorporation/COR of Amendments to Articles of Cooperation and By-Laws (1 photocopy).

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3. For Non-individuals, Single Proprietors, except Professionals:

- Mayor's Business Permit;.or

- Duly received Application for Mayor's Business Permit, if the Mayor's Business Permit is still in process with the LGU (1 photocopy).

4. Unused invoices and supplementary invoices, for re-stamping by Old RDO, with approved letter request and Inventory List (2nd copy) 1 original copy.

5. 3rd copy of Transfer Commitment Form, if applicable, together with the 3rd copy of BIR Form No. 1905 duly received by old RDO (1 photocopy)

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C. Change of Registered Business Address Under the Jurisdiction of the Same RDO

1. BIR Form No. 1905 (2 original copies)
2. Mayor's Permit/DTI Certificate/SEC COR or Form for Appointment of Officers (in case of One Person Corporation) bearing the new business address (1 photocopy)
3. Letter Request for temporary use of old invoices/supplementary invoices (for business taxpayers), if applicable (1 original copy)

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Q14. How will I close my business registration with the BIR?

A14. Closure of business registration may be done by mere filing of application (using **BIR Form No. 1905**), with complete documentary requirements, as follows:

1. BIR Form No. 1905 (2 original copies)
2. List of Ending Inventory of Goods, Supplies, including Capital Goods (1 original copy)
3. Inventory of Unused Invoices/Supplementary Invoices, together with Unused Invoices/Supplementary Invoices and all other unutilized accounting forms (e.g. debit/credit memos, delivery receipts, purchase orders, etc.);
4. Original copy of business Notices and Permits (e.g. ATP, Notice to Issue Receipt/ Invoice (NIRI), Accreditation Certificate and Permit to Use - for CRM/POS, etc.) issued to taxpayer as well as original copy of the COR.

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However, this shall not preclude the Commissioner of Internal Revenue or his authorized representative from conducting audit in order to determine the tax liability of taxpayer as of closure of his/her/its business operations. Said tax liability needs to be settled prior to the issuance of tax clearance for business closure.



Section 13. *Penalty.* – Any person found violating Section 236(A) in relation to the enumerated provisions of the Tax Code shall be liable as follows:

Nature of Violation	Tax Code Provision	Amount of Compromise Penalty
1. Late Registration – voluntary registration	Sec. 275	P1,000.00
2. Failure to register store name or business name	Sec. 275	P1,000.00 per business name or store name
3. Failure to post COR/eCOR on the place of business or website, webpage, account, page, platform or application	Sec. 275	P1,000.00 for every violation/per business name or store name
4. Allowing lessees or online sellers/merchants to use to engage in business the premises or digital platform without BIR registration	Sec. 253 in relation to Sec. 258	P20,000.00** for each branch/store/establishment **Penalty of lessor/digital platform/e-marketplace
5. Failure to obey or refusal to comply with the Closure/Takedown Order	Sec. 258	P20,000.00

Revenue Regulations No. 015-2024 issued on May 3, 2024





<p>6. Failure to Register Head Office or Branch - if the business or self-employed is discovered through various means, including:</p> <ul style="list-style-type: none">• During Tax Compliance Verification Drive (TCVD)• Ocular inspection or mission order• Upon BIR notification to register• Through third-party reports	<p>Sec. 258</p>	<p>Medium and Large Taxpayer – P20,000 Small Taxpayer – P15,000 Micro Taxpayer – P5,000 Business subject to excise tax – P50,000</p>
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Revenue Regulations No. 015-2024 issued on May 3, 2024





BUREAU OF INTERNAL REVENUE

