REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
JUL 11 2024
BY: ADMIN UNIT - 1 TIME: 3:10 P.M.

July 11, 2024

REVENUE MEMORANDUM CIRCULAR NO. 077-2024

SUBJECT : **Clarification on the Invoicing Requirements Provided Under Revenue Regulations (RR) No. 7-2024, as Amended by RR No. 11-2024**

TO : All Business Taxpayers, Internal Revenue Officials, Employees and Others Concerned

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Republic Act (RA) No. 11976, otherwise known as the "Ease of Paying Taxes (EOPT) Act", was signed into law and took effect on January 22, 2024, after its publication in the Official Gazette. One of the key reforms introduced by the EOPT Act is the change in the use of Sales Invoices and Official Receipts for tax purposes. Sections 113 and 237 of the said Act provide:

> "**Sec. 113. Invoicing and Accounting Requirements for Value-Added Tax (VAT) Registered Persons. —**
>
> (A) **Invoicing Requirement.** — A VAT-registered person shall issue a **VAT Invoice** for every sale, barter, exchange, or lease of goods or properties and for every sale, barter or exchange of services. xxx."
>
> "**Sec. 237. Issuance of Sales or Commercial Invoices –**
>
> (A) **Issuance.** — 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 (PhP500.00) or more, issue duly registered sale or commercial Invoices, showing the name, Taxpayer Identification Number (TIN), date of transaction, quantity, unit cost and description of merchandise or nature of service: xxx."

Based on the foregoing provisions, an "Invoice" is now required to be issued for both sales of goods and services. In view of this, this Circular is being issued to clarify the invoicing requirements under the EOPT Act, the use and printing of Sales Invoice and to provide a sample format of Invoices to be used as reference by taxpayers and concerned BIR personnel.

Q1 : **What is the invoicing requirement for a VAT-registered person?**
A1 : 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**.

Q2 : **What is the invoicing requirement for a Non-VAT registered person?**
A2 : A Non-VAT-registered person shall issue a duly registered **Non-VAT** Invoice for every sale, barter, exchange or lease of goods or properties, and for every sale, barter or exchange of services valued at Five Hundred Pesos (Php 500.00) or more. However, if a buyer requests for an Invoice, the seller must issue the same regardless of the amount of transaction.

Q3 : Does a seller need to issue an Invoice if the sale amount of a single transaction is less than P500.00?

A3 : The following rules shall be observed:

a. For VAT-registered sellers, the issuance of VAT Invoice for each sale transaction is required, regardless of the amount of transaction.

b. For Non-VAT registered sellers, an invoice shall be issued in the following cases:

i. the amount of a single sale transaction is more than P500.00;

ii. the buyer requested/demanded an invoice, regardless of the amount of sales transaction;

iii. 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.

Q4 : When will the P500.00 threshold for issuing an Invoice be adjusted?

A4 : The P500.00 amount shall be adjusted to its present value every three (3) years, beginning January 22, 2024 or the effectivity of the EOPT Act, using the Consumer Price Index, as published by the Philippine Statistics Authority.

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.

Q6 : What information must be contained in a VAT Invoice and Non-VAT Invoice?

A6 : The Invoice shall contain the information provided under Section 6(B) of Revenue Regulations No. 7-2024.

Q7 : Is it necessary to indicate the business style in the Invoice?

A7 : No. Business Style of the buyer or seller is not required to be indicated in the Invoice. However, the seller may indicate its business name in the Invoice for trade name or store name identification or branding purposes.

Q8 : While the EOPT Act eliminates the Official Receipts as evidence of sales of goods and services for tax purposes, can sellers still validly use and issue their remaining unused booklets of Official Receipts?

A8 : Upon effectivity of RR No. 7–2024, Official Receipt is treated as a supplementary document. Taxpayers, however have the following options on the remaining unused Official Receipts:

Option 1: Continue the use of remaining Official Receipts as supplementary document;

or

Option 2: Convert and use the remaining Official Receipts as Invoice following the requirements in Question No. 10 and Question No. 21 hereof.

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Q9 : If the seller wants to use his/her/its remaining unused booklets of Official Receipts as supplementary documents, are there any requirements?

A9 : All unused or unissued Official Receipts may still be used as supplementary document until they are fully consumed, provided that each page of the unused Official Receipt must be stamped with the phrase "**THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX.**" Failure to do so will not make the document a valid replacement for the Invoice; hence, seller may be considered as not issuing an Invoice and may be subject to applicable penalty.

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.

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.

Q11 : 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"

~~The Treatment of Official Receipt~~	
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	
Form of Payment:	
Cash ☐ Check ☐	

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

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

Sr. Citizen TIN

OSCA/PWD ID No. Signature

By _____
Cashier/ Authorized Representative

No. 1001

10 Bklts (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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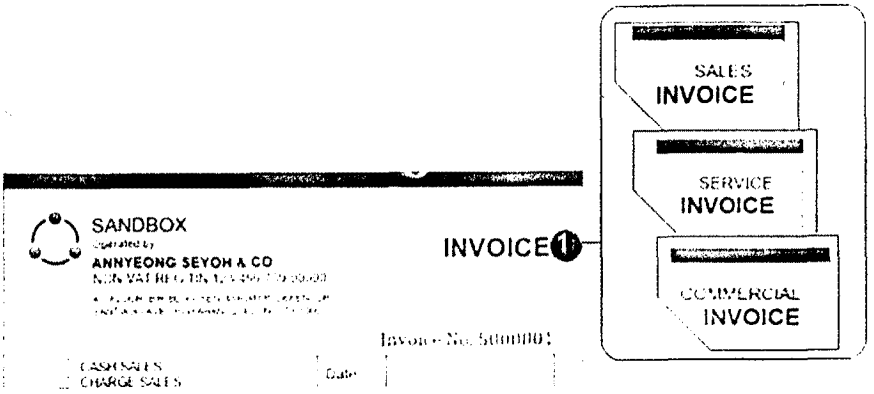
A11 : Yes, the seller may convert the above Official Receipt (*sample format in Annex C.1.2 or C.2 of Revenue Memorandum Order No. 12-2013*) to an Invoice, provided that all the required information under Section 6(B) of RR No. 7-2024 are shown in the Official Receipt including the **quantity, unit cost 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.

Q12 : Can the seller use a Cash Invoice, Charge Invoice, Credit Invoice, Service Invoice or Billing Invoice and apply for its Authority to Print?

A12 : Yes. Taxpayers may use any descriptive name for its Invoice to describe the nature of the transaction/s with the buyer/purchaser, such as "Invoice", "Sales Invoice" "Cash Invoice", "Charge Invoice", "Credit Invoice", "Billing Invoice", "Service Invoice"; Provided, that in all such cases, the word "Invoice' is prominently printed.

e.g.



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:

- **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

Starting April 27, 2024, sellers of goods and services shall issue any of the above invoices for their transactions.

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Q14 : In the case of utility companies and other recurring service providers in which a customer is being billed, when should an Invoice be issued for the services rendered?

A14 : Service providers who billed their customers shall now issue a Billing Invoice upon billing instead of Billing Statement or Statement of Account. The Billing Invoice should contain the required information provided under RR No. 7-2024, as amended, including the quantity, unit cost and description or nature of service pursuant to Sec. 237 of the Tax Code.

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.

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	(*This is incorrect.*) Separate invoice issued when payment is received for the previous sale.

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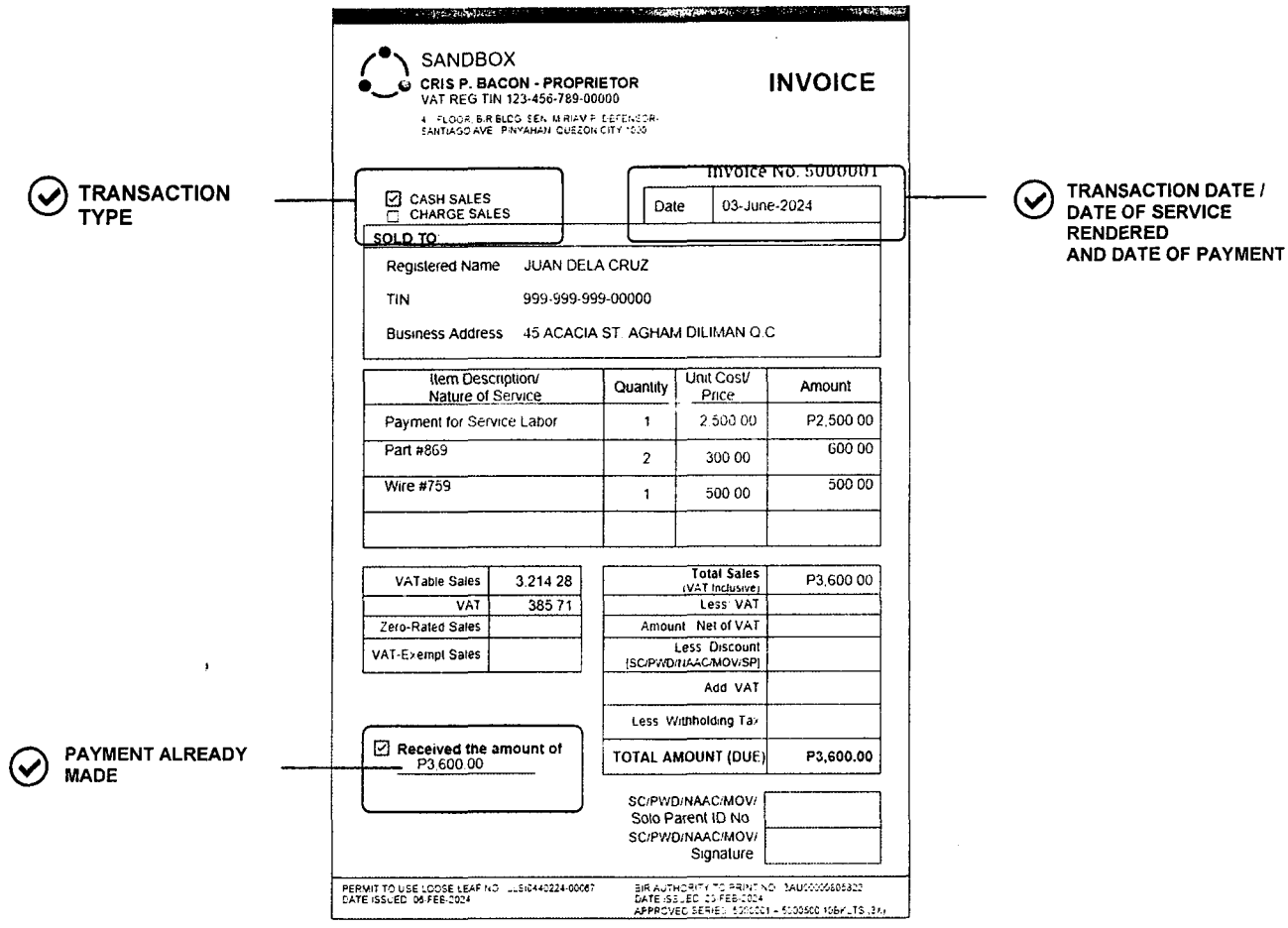
Q16 : Can invoices be used for both sales and collections of payment/receivable for the same transaction?

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.

Sample Invoice:



Q17 : Can the seller use two types or two sets of Invoice? E.g. Cash Invoice and Charge Invoice or Sales Invoice and Service Invoice?

A17 : Taxpayers have the option which Invoice/s may be used depending upon the transactions that will be issued such Invoice/s.

E.g. a. Invoice/Sales Invoice issued for cash and/or credit sales
b. Cash Invoice issued for cash sales and Credit/Charge Invoice issued for sales on account/credit sales
c. Invoice/Sales Invoice for sales of goods and Service Invoice for sales of service
d. Sales Invoice for primary sales transaction and Miscellaneous Invoice for other income
e. Invoice/Billing Invoice issued to bill customers.

Taxpayers may have its own choice of using more than one type of Invoice. However, such choice should consider the transactions that will be issued said Invoice/s.

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Q18 : For taxpayers previously using Official Receipt, what starting serial number shall be used when applying for a new Authority to Print Invoices?

A18 : Taxpayers shifting from Official Receipt to Sales Invoice or its equivalent Invoice replacement shall apply for a new ATP Invoice.

If the taxpayer is using different types of Invoices, each type or name of Invoice shall have a separate set of serial numbers starting from one (1) (e.g. 0000001) or any number (e.g. 5000001) or taxpayer may add prefix or suffix to make such number distinct.

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.

Q19 : The seller is issuing an Official Receipt using Cash Register Machine (CRM) and Point-of-Sales (POS) Machine and e-Receipting or Electronic Invoicing Software. Does he/she/it need to reset the series number when he/she/it shift from Official Receipt to Invoice?

A19 : Taxpayers using CRM/POS/e-Receipting/e-Invoicing systems can now replace "Official Receipt" with a more descriptive term for their Invoices without the need for approval of the Revenue District Office. These terms may include:

- Invoice
- Cash Invoice
- Charge Invoice
- Credit Invoice
- Billing Invoice
- Service Invoice
- Any other term that accurately describes the transaction

Provided, that the serial number of the renamed Invoice shall start by continuing the series from the last issued Official Receipt. The seller shall submit a Notice in two (2) copies (both original), indicating the starting serial number of the converted Invoice and the start date when such serial number was/will be issued. Such Notice shall be submitted to the RDO/LT Office/LT Division where the sales machines are registered. The receiving Branch RDO shall transmit the original copy of the said Notice to the Head Office RDO and retain the duplicate copy, for reference and audit purposes of both offices.

[See illustration on the next page]

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Illustration:

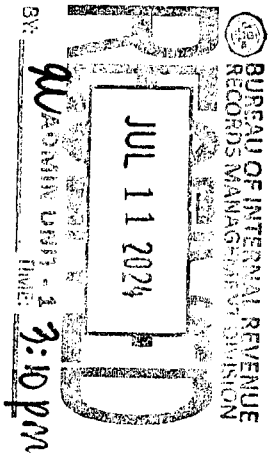
Before April 27, 2024/Before Renaming or Enhancement	Starting April 27, 2024 After Renaming or Enhancement
xxx Official Receipt OR#: 0005000 xxx xxx Amt Due VATable Sale VAT Amount VAT Exempt Sale Zero-Rated Sale xxx	xxx INVOICE INV#: 0005001 xxx xxx Amt Due VATable Sale VAT Amount VAT Exempt Sale Zero-Rated Sale xxx
The last serial number of Official Receipt issued is OR# 0005000.	After renaming to Invoice, the starting serial number of the first Invoice after conversion is INV# 0005001.

Q20 : Is prior approval from the Revenue District Office (RDO)/ Large Taxpayers (LT) Offices/LT Divisions required in the stamping of the word 'Invoice' in the remaining unused Official Receipts?

A20 : The stamping of Official Receipts as Invoices by taxpayers does not require approval from any RDO/LT Office/LT Division but it must comply with Section 8(2.3) of RR No. 7-2024. However, the reporting of unused Official Receipts to be converted to Invoice is required. The taxpayer should obtain newly-printed Invoices with an Authority to Print (ATP) before full consumption of the converted Official Receipts.

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.



Taxpayers using CRM/POS machines/E-receipting (CAS/CBA with e-receipting) or E-Invoicing software that renamed the Official Receipts being issued to Invoice shall be reported by submitting a Notice on the Renaming of Machine/System Generated Official Receipt to Invoice (suggested format - **Annex D**) indicating the starting serial number of the converted Invoice and the start date when such serial number was/will be issued.

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

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.

Q22 : Can I submit the Inventory Report (Annex C) or Notice on the Renaming of Official Receipt to Invoice (Annex D) of all branches to the RDO where the Head Office is registered?

A22 : Yes. The taxpayer may submit the Inventory Report (Annex E) and Notice on the Renaming of Official Receipt to Invoice (Annex F) of all its branches, to the RDO where the taxpayer's Head Office is registered. The RDO of the Head Office shall transmit the copy of the respective branches to the concerned RDO.

However, if taxpayer opted to submit Inventory Reports and/or Notices of other branches in a particular branch RDO, the taxpayer shall use the TRRA Portal to submit said reports and/or notices of all other branches.

Q23 : I am using a Computerized Accounting System (CAS) or Computerized Books of Accounts (CBA) with Accounting Records. Until when can I enhance the system?

A23 : To provide ample time in enhancing the system, adjustment shall be undertaken **on or before December 31, 2024**. Any extension due to enhancements of the 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.

Q24 : What are the requirements and procedures in applying for an extension to enhance the system?

A24 : Taxpayers requesting for an extension to enhance their system **shall notify the concerned RDO/LT Office/LT Division** through the Compliance Section/concerned LT Office/Division, where they are registered, for approval of the concerned Regional Director or Assistant Commissioner of the Large Taxpayers Service, **by submitting a Letter Request** before December 31, 2024 stating the reason or justification for the request for extension, the target date of completion of enhancement, email address and contact details of the contact person.

The RDO/LT Office/LT Division shall act on the request within three (3) working days from receipt of the letter from the taxpayer and recommend for its approval/disapproval by the Regional Director or Assistant Commissioner. The Regional Director or Assistant Commissioner shall act on the request within three (3) working days from receipt of the recommendation of the RDO.

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Q25 : The seller is a VAT-registered with mixed transactions engaged in sale of products subject to VAT, Zero-Rated and VAT-Exempt. Can he/she/it issue a single Invoice? How should the VAT be presented in the Invoice?

A25 : A VAT-registered person with mixed transactions may issue a single or separate Invoice for its Vatable, VAT-Exempt, and Zero-Rated sales.

Should the said seller opt to have only one Invoice, the VAT amount and sales amount

must be broken down as to Vatable Sales, VAT-Exempt Sales, Zero-Rated Sales and the corresponding amount for each type of sale should be indicated in the Invoice.

Sample:

VATable Sales	P200,000.00
VAT	24,000.00
VAT-Exempt Sales	50,000.00
Zero-Rated Sales	26,000.00

Provided that if the seller opt to issue separate Invoice for each type of sale, the word "VAT-Exempt Sale" or "Zero-Rated Sale" shall be written or prominently printed on each Invoice.

Q26 : What are the consequences of issuing an Official Receipt (whether stamped with "Invoice" or unstamped) generated by CRM/POS, E-receipting or Electronic Invoicing Software and CAS/CBA with AR for the sale of goods and services after December 31, 2024 or until the completion of machine/system reconfiguration/enhancement, whichever comes first, and issuing of Manual and Loose Leaf Official Receipt (unstamped) after April 27, 2024?

A26 : The issuance of such "Official Receipt" for every sale of goods or services after the prescribed period shall 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) of RR No. 7-2024, which 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 imprisonment for not less than two (2) years but not more than four (4) years pursuant to Section 264(a) of the Tax Code.

Q27 : What is the consequence of issuing an Official Receipt, Payment Receipt, Collection Receipt, Billing Statement or Statement of Account only without the corresponding Invoice or Billing Invoice upon sale of goods or services?

A27 : Official Receipt, Payment Receipt, Collection Receipt, Billing Statement or Statement of Account under RR No. 7-2024 are supplementary documents. Hence, when issued upon sale of goods and services, it is not 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) of RR No.7-2024. Such 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 imprisonment for not less than two (2) years but not more than four (4) years pursuant to Section 264(a) of the Tax Code.

Q28 : What are the consequences if a Non-VAT seller erroneously issued a VAT Invoice?

A28 : A seller who is not VAT-registered and issued a VAT Invoice shall be liable to following, in addition to its Percentage Tax liability:

a. VAT imposed under Section 106 or 108 of the Tax Code, without the benefit of any input tax credit; and
b. A fifty percent (50%) surcharge under Sec. 248(B) of the Tax Code.

The VAT amount can be recognized as an input tax credit on the part of the VAT-registered purchaser under Section 110 of the Tax Code, as amended, if all of the following information are present:

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.

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Q29 : What is the consequence of a VAT-registered taxpayer issuing an Invoice with incomplete information required under Section 3(B) and Section 6(B) of RR No. 7-2024, as amended?

A29 : If a VAT-registered seller issues a duly registered VAT Invoice to a VAT-registered buyer/purchaser with lacking information required under Section 3(B) and Section 6(B) of RR No. 7-2024, 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 VAT-registered 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.

Q30 : When is the effectivity of the invoicing provisions of RR No. 7-2024?

A30 : The invoicing provisions of RR No.7-2024 implementing RA 11796 is **effective on April 27, 2024**, which is fifteen (15) days from the date of publication on the BIR official website on April 12, 2024, including Section 8 of RR No. 7-2024 on the transitory provisions.

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	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	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	After April 27, 2024	Payment Receipt/ Official Receipt/ Collection Receipt/ Acknowledgement Receipt

Q32 : What document does a non-stock non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, trust or philanthropic organization or research institution or organization, Non-Governmental Organization (NGO) issue upon receiving a donation or funds?

A32 : **For the donations** received by the above non-stock non-profit entities, a **supplementary document**, such as **Non-VAT Official Receipt; Acknowledgment Receipt or Donation Receipt**, shall be issued upon receipt of such donations. It should contain the name of the donor, date of donation, description of the donation (e.g., monetary contribution, in-kind donation, etc.), and the intended purpose of the donation (e.g. for the construction of the house of the orphans; medical expense of the children with cancer; tuition fee of qualified students; and other charitable and administration purposes).

However, should the above non-stock non-profit entities be engaged in any profitable undertaking or business activity, **an invoice shall be issued for all business transactions, whether it be sale of goods or services**.

Q33 : Is there a sample format or layout of Invoice?

A33 : Yes, sample layouts of the manual Invoice are attached as Annexes of this Circular.

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide a publicity as possible.

This Circular shall take effect immediately upon posting in the BIR Website.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
JUL 11 2024
BY: TIME: 3:10pm