



JUN 22 2022

REVENUE REGULATIONS NO. 8-2022

SUBJECT : Prescribing Policies and Guidelines for the Implementation of Section 237 and 237-A of the National Internal Revenue Code, as Amended by Republic Act (R.A.) No. 10963, Otherwise Known as the Tax Reform for Acceleration and Inclusion or TRAIN, Through the Use of the Electronic Invoicing/Receipting System (EIS)

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. SCOPE– Pursuant to Section 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated to provide policies and guidelines for the implementation of Section 237 and 237-A of the NIRC, as amended by R.A. No. 10963 or the “TRAIN” Law and to prescribe requirements on the issuance of electronic receipts/invoices (hereby known as **e-Receipts/e-Invoices**) in lieu of the manual receipts or sales/commercial invoices and on the electronic reporting of these sales data to the Bureau.

SECTION 2. COVERAGE. – The following taxpayers are mandated to issue electronic receipts or sales/commercial invoices under Sec. 237 of the NIRC of 1997, as amended, to wit:

1. Taxpayers engaged in the export of goods and services;
2. Taxpayers engaged in electronic commerce (e-commerce); and
3. Taxpayers under the Large Taxpayers Service (LTS).

Relative thereto, Section 237-A of the NIRC of 1997, as amended, required the abovementioned taxpayers, except for the taxpayers engaged in e-commerce, to electronically report or transmit their sales data to the Bureau through the use of their Sales Data Transmission System.

On the other hand, taxpayers who are not covered by the mandate may issue electronic receipts or sales/commercial invoices in lieu of manual receipts/invoices.

SECTION 3. ELECTRONIC INVOICING/RECEIPTING SYSTEM (EIS) – The Bureau, as mandated, established an Electronic Invoicing/Receipting System (EIS) capable of storing and processing the data required to be transmitted by covered taxpayers using their Sales Data Transmission System.

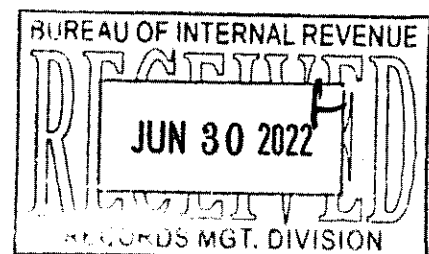


In compliance with the relevant provisions of the TRAIN Law, these Regulations hereby direct the taxpayers under Section 2 to comply with the following:

1. Issuance of e-Receipts/e-Invoices to their customers/buyers, in lieu of manual receipts/invoices;
2. Registration of their Computerized Accounting System (CAS) generating e-receipts/e-invoices and/or Cash Register Machines (CRM)/Point-of-Sales Systems and Certification of Sales Data Transmission System; and
3. Transmission of the sales data covered by the e-receipts/e-invoices using their Sales Data Transmission System into the EIS of the Bureau.

SECTION 4. POLICIES AND GUIDELINES – All taxpayers mandated to adhere to these Regulations shall follow the policies and guidelines provided herein. A separate issuance shall be provided for the details and specific requirements hereof.

1. All covered taxpayers required to issue e-Receipts/e-Invoices and transmit sales data electronically under Section 2 of these Regulations are required to develop a Sales Data Transmission System based on the Standard Application Programming Interface (API) Guidelines.
2. Prior to the actual transmission of sales data to the EIS, enrollment of taxpayers shall be necessary for security purposes.
3. The developed Sales Data Transmission System shall be certified by BIR through the EIS. Taxpayers are required to submit applications for the EIS Certification or “EIS CERT” subject to online verification if compliant with the BIR requirements. Upon approval of the application, an “EIS CERT” shall be issued to the taxpayer.
4. The taxpayer shall also submit an application for the issuance of Permit to Transmit (also known as “PTT”) in order to allow the transmission of sales data to the EIS.
5. Taxpayers shall apply for EIS CERT and PTT regardless of the role of or arrangement with the software provider.
6. Sales reporting shall be done immediately for transactions on the day following the issuance of the PTT.
7. Transmission of sales data shall be done real time or near real time provided that it should be done within three (3) calendar days from the date of the transaction.

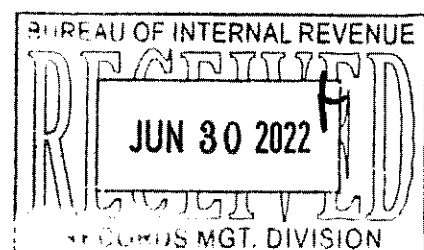


Scanned copy nor image of the e-Receipts/e-Invoices are not required to be transmitted to the EIS.

8. The encrypted sales data to be transmitted to EIS shall be in Java Script Object Notation (JSON) File Format.
9. Only authorized taxpayers are allowed to access the EIS.
10. A corresponding penalty shall be imposed for the delayed or late or no transmission of sales data to EIS.
11. Taxpayers who are not mandated to issue e-Receipts/e-Invoices and/or not mandated to transmit sales data to EIS may continue to use manual receipts/invoices or issue CAS/POS-generated receipts/invoices based on existing revenue issuances. However, taxpayers who will opt to issue e-Receipts/e-Invoices and transmit sales data to EIS may comply with the provisions of these Regulations.
12. Taxpayers using the EIS shall not be required to submit Summary List of Sales (SLS), however, Summary List of Purchases and Importations shall still be required to be submitted.

SECTION 5. OTHER POLICIES RELATIVE TO ISSUANCE OF RECEIPTS OR INVOICES – The following are policies on issuance of receipts or invoices in relation to the implementation of Sections 237 and 237A of the NIRC of 1997, as amended.

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 One Hundred Pesos (P100) or more, issue duly registered receipts or sale or commercial invoices, showing the date of transaction, quantity, unit cost and description of merchandise or nature of service.
2. The receipts/sales or commercial invoices to be used must be serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) including the branch code, if applicable, business address of Head Office or Branch, whichever is applicable, and such other information as required.
3. No manual or electronic receipts or sales or commercial invoices shall be used unless authorized through an Authority to Print (ATP), Permit to Use (PTU), Acknowledgment Certificate or Authority to Generate (ATG) respectively, duly issued by BIR pursuant to existing rules and regulations.



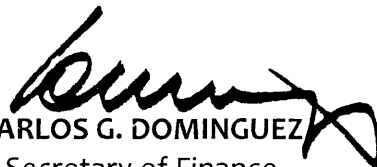
4. The invoicing requirements under Section 113 (B) of the Tax Code of 1997, as amended, relative to the information to be indicated on the VAT invoice/receipt shall still be complied with.
5. Only those receipts/invoices generated from the following shall be considered valid for tax purposes, to wit:
 - a. Duly registered CAS pursuant to the provisions of Revenue Memorandum Order (RMO) No. 9-2021 and other related revenue issuances with approved serial numbers; and/or
 - b. Duly accredited and registered CRM/POS with Machine Identification Number (MIN) and approved maximum number of digits on serial numbers to be used.

SECTION 6. REPEALING CLAUSE – All existing rules and regulations or parts thereof, which are inconsistent with the provisions of these Regulations are hereby repealed, amended, or modified accordingly.

SECTION 7. EFFECTIVITY – These Regulations shall take effect immediately after publication in a newspaper of general circulation.

Recommending Approval:




CARLOS G. DOMINGUEZ
Secretary of Finance
JUN 28 2022



CAESAR R. DULAY
Commissioner of Internal Revenue

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