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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



September 5, 2025

REVENUE REGULATIONS NO. **026-2025**

SUBJECT : Amending the Transitory Provisions of Revenue Regulations No. 11-2025 Extending the Compliance Period for Electronic Invoice Issuance by Covered Taxpayers

TO : All Internal Revenue Officers and Others Concerned

SECTION 1. Scope. – Pursuant to the provisions of Sections 244 and 245 of the National Internal Revenue Code of 1997, as amended (Tax Code), in relation to Sections 12 and 13 of Republic Act (RA) No. 12066, these Regulations are hereby promulgated to amend the transitory provisions of Revenue Regulations (RR) No. 11-2025 and extend the period by covered taxpayers to comply with the issuance of electronic invoice, in consideration of the operational adjustments required of taxpayers, including system reconfiguration and transition to electronic invoicing.

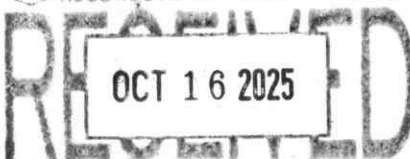
SECTION 2. Amendments and Extension of Compliance Period. –

Section 14 – Transitory Provisions of RR No. 11-2025 is hereby amended to read as follows:

“SECTION 6. Transitory Provisions. – *The following taxpayers shall have until December 31, 2026 to comply with the **electronic invoicing requirements (issuance of electronic invoices)** prescribed in these Regulations:*

- 1. Taxpayers engaged in electronic commerce (e-commerce) or internet transactions, classified as Small, Medium and Large Taxpayers, (Micro Taxpayers are exempted);*
- 2. Taxpayers under the jurisdiction of the Large Taxpayers Service (LTS);*
- 3. Taxpayers classified as Large Taxpayers under RA No. 11976 (Ease of Paying Taxes Act) and RR No. 8-2024;*
- 4. Taxpayers using Computerized Accounting System (CAS), and Computerized Books of Accounts (CBA) with Accounting Records (with electronic invoicing) and other invoicing software.*

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION



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Once a system capable of storing and processing the required data to be transmitted to the BIR is established, the following taxpayers shall be required to issue electronic invoices, as may be prescribed through the issuance of separate Revenue Regulations.

5. Taxpayers engaged in the export of goods and services pursuant to Sections 106 and 108 of the Tax Code, except those falling under Section 3(A)(4) of RR No. 11-2025;
6. Registered Business Enterprises availing of Tax Incentives under Section 304(D) of the Tax Code, as amended, except those falling under Section 3(A)(4) of RR No. 11-2025;
7. Taxpayers using POS System; and
8. Other taxpayers as may be required by the Commissioner.

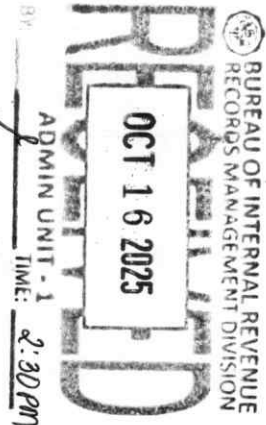
Once a system capable of storing and processing the required data to be transmitted to the BIR is established, the following taxpayers shall be mandated to comply with the Electronic Sales Reporting System requirements, through the issuance of separate Revenue Regulations:

1. Taxpayers engaged in electronic commerce (e-commerce) or internet transactions, classified as Small, Medium and Large Taxpayers, , (Micro Taxpayers are exempted);
2. Taxpayers under the jurisdiction of the Large Taxpayers Service (LTS);
3. Taxpayers classified as Large Taxpayers under RA No. 11976 (Ease of Paying Taxes Act) and RR No. 8-2024;
4. Taxpayers using CAS, and CBA with electronic invoicing and other invoicing software.
5. Taxpayers engaged in the export of goods and services pursuant to Sections 106 and 108 of the Tax Code;
6. Registered Business Enterprises availing of Tax Incentives under Section 304(D) of the Tax Code, as amended;
7. Taxpayers using POS System; and
8. Other taxpayers as may be required by the Commissioner.

SECTION 3. Subsequent Amendments on the Extension of Period to Comply. – The Commissioner of Internal Revenue may further extend the deadlines or compliance period on the transition period prescribed in these Regulations as may be deemed necessary.

SECTION 4. Separability Clause. – If any of the provisions of these Regulations is subsequently declared invalid or unconstitutional, the validity of the remaining provisions hereof shall remain in full force and effect.

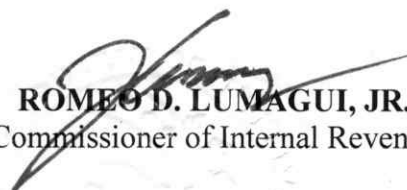

SECTION 5. Repealing Clause. — All other issuances and rules and regulations or parts thereof which are contrary to and inconsistent with any provisions of these Regulations are hereby repealed, amended, or modified accordingly.





SECTION 6. Effectivity. – These Regulations shall take effect immediately upon publication in the BIR Official Website.


RALPH G. RECTO
Secretary of Finance
08 OCT 2025


Recommending Approval:


ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue


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