Invoicing Method	Prescribed Transitory Treatment for Existing Invoices or System-generated Invoices	Full-Compliance Requirement Beginning on the Effectivity Date (October 16, 2026)
CAS/CBA with Accounting Records (with Electronic Invoicing) and Other Electronic Invoicing System covered by the mandatory electronic invoicing requirement	Modifications or reconfigurations to existing CAS/CBA with Accounting Records (electronic invoicing) and other electronic invoicing system shall be allowed **not later than December 31, 2026, or such later date as may be prescribed by a subsequent revenue issuance.** Pending modification or reconfiguration, existing CAS/CBA with Accounting Records (electronic invoicing) and other electronic invoicing system may continue to be used during the transition period, provided that: 1. For a transaction subject to CWT, the seller shall stamp, print, or legibly write the phrase and amount on the face of the system-generated invoice. 2. No stamping is required for an ordinary B2C or other non-CWT transaction. 3. A Limited System Change does not, by itself, require a new registration or Permit to Use a CRM. 4. A new Permit to Use a CRM is required when the modification constitutes a Material System Change.	1. Newly registered or accredited CAS/CBA with Accounting Records (with electronic invoicing) beginning October 16, 2026, shall include the CWT field as an available invoice data element, and shall be capable of generating the prescribed CWT field and amount. 2. Beginning on the day immediately following the applicable deadline, all CAS/CBA with Accounting Records (with electronic invoicing) must generate the CWT field and amount.

****NOTHING FOLLOWS****

ANNEX B

FREQUENTLY ASKED QUESTIONS
(RR No. 006-2026 and RMC No. ___ - 2026)

These Frequently Asked Questions (FAQs) are intended solely to provide supplementary guidance on the implementation of RR No. 006-2026 and this Circular. In case of any inconsistency, the Tax Code, applicable revenue issuances and the provisions of this Circular shall prevail.
FRE

Questions and Answers		Reference/Basis
Q1	**What does RR No. 006-2026 change?**	
A1	Before RR No. 006-2026, a separate CWT amount was not expressly included among the mandatory invoice information under Section 6(B) of RR No. 7-2024. RR No. 006-2026 now requires the amount of CWT, if applicable, to be shown as a separate invoice item and provides for the transitory treatment for existing invoices.	*RR No. 006-2026, Sec. 2*
Q2	**Who is covered by RR No. 006-2026?**	
A2	RR No. 006-2026 covers taxpayers issuing invoices under RR No. 7-2024 whenever a particular transaction is subject to CWT. It applies to VAT and Non-VAT registered taxpayers and is not limited to Top Withholding Agents, because the seller issues the invoice while the buyer or payor may be the withholding agent. CWT may also apply to government payments, rental payments, professional fees, contractor payments, commissions, platform remittances, and other income payments covered by RR No. 2-98, as amended.	*RR No. 006-2026, Sec. 2; RR No. 7-2024, Sec. 6(B)* *RR No. 2-98, Secs. 2.57.2 and 2.57.3, as amended*
Q3	**When does RR No. 006-2026 take effect?**	
A3	The Regulations took effect on October 16, 2026 fifteen (15) days after their first publication in either the Official Gazette or the BIR Official Website (October 1, 2026), whichever occurred first.	*RR No. 006-2026*
Q4	**May the prescribed phrase be stamped or printed at the back of the invoice?**	
A4	No. The phrase “Less: Withholding Tax,” “Less: Creditable Withholding Tax,” or “Less: CWT,” together with the corresponding amount, shall be conspicuously stamped, printed, or legibly written on the face of the invoice, as required under Section 3 of RR No. 006-2026. It shall preferably be placed near the total invoice amount or net amount due, without covering or rending unreadable any other mandatory invoice information.	*Section 3 of RR No. 006-2026; Section III(A), Item 1.1; and Section III(B), Item 8.4.1*

	Questions and Answers	Reference/Basis
Q5	**If an existing unused or unissued invoices does not contain sufficient space for the line item "Less: Withholding Tax", must the taxpayer apply for a new ATP?**	
A5	No. A new ATP is not required solely because the existing approved layout lacks a CWT field. The seller may place the phrase and amount in any clear space on the face of the invoice. In the case of system-generated invoices generated through CRM/POS System/CAS/CBA with Accounting Records (with electronic invoicing), or other invoicing system or software, the taxpayer shall still stamp anywhere on the face of the invoice.	*Section III(A), Item 1.3; and* *Section III(B), Item 8.4.2*
Q6	**Must unused invoices be surrendered to the RDO for approval before they may be stamped?**	
A6	No. Taxpayers shall not be required to dispose or surrender unused or unissued invoices or to secure prior RDO approval before they can stamp such invoices, solely because the original approved layout does not contain a separate CWT field or line item.	*Section III(A), Item 1.3*
Q7	**If an existing manual or loose-leaf invoice already has a "Less: Withholding Tax" field, must it still be stamped?**	
A7	No. If the prescribed field is already printed, the seller need only write or print the corresponding CWT amount when CWT applies. For a transaction not subject to CWT, the field may be left blank or marked "N/A" or "0.00."	
Q8	**May a system-generated invoice be stamped with "Less: Withholding Tax"?**	
A8	Yes, but only during the transitory period, that the phrase and corresponding amount may be stamped, printed, or legibly written on the face of a printed CRM/POS, CAS/CBA with Accounting Records (with electronic invoicing), or other system-generated invoice, when the transaction is subject to CWT.	
Q9	**Must the invoice layout contain a CWT line item for manual and loose-leaf invoices printed after the effectivity of RR No. 006-2026?**	
A9	Yes. Manual and loose-leaf invoices printed after the effectivity of RR No. 006-2026 shall contain a designated field labeled "Less: Withholding Tax" or "Less: Creditable Withholding Tax" or "Less: CWT" in the invoice layout. Any of these phrases may be used.	*Section 3 of RR No. 006-2026;* *Section III(A), Item 2*

	Questions and Answers	Reference/Basis
Q10	**May taxpayers using CRM/POS System, CAS, CBA with Accounting Records (with electronic invoicing), or other invoicing systems permanently display the CWT field?**	
A10	Yes. Taxpayers may configure the field as a permanent invoice item appearing in every invoice output. The field shall only be filled out when CWT applies.	*Section III(B), Item 1*
Q11	**May taxpayers using CRM/POS System, CAS, CBA with Accounting Records (with electronic invoicing), or other invoicing systems configure the field to appear only when applicable?**	
A11	Yes. Taxpayers may adopt a conditional-display configuration whereby the field appears only when the transaction is subject to CWT. The system must be capable of generating the field whenever applicable.	*Section 2 of RR No. 006-2026; and Section III(B), Items (1) to (2)*
Q12	**What is the difference between conditional display and a system that has not been modified to include the CWT field?**	
A12	Conditional display means that the system already contains the required CWT data element and is capable of generating the prescribed phrase and amount whenever the transaction is subject to CWT. For transactions not subject to CWT, the phrase and field do not appear in the invoice output in accordance with the system's documented configuration rules. An unmodified system does not yet have the capability to generate the prescribed CWT phrase and amount. Such a system may use only the prescribed transitory method under this Circular until the applicable compliance deadline, after which it must be modified to adopt either a permanent or conditional display configuration for CWT transactions.	*Section III(B), Item 3, 8.1 and 8.2*
Q13	**Will the system modification or reconfiguration to add the CWT field require a new registration, accreditation, PTU, or Acknowledgement Certificate?**	
A13	No. A modification or reconfiguration made solely to implement the CWT requirements under RR No. 006-2026 may be treated as a Limited System Change and will not automatically require a new registration, accreditation, PTU, or Acknowledgement Certificate, subject to the conditions prescribed in the Circular.	*Section III(B), Item 7, par. 2*