



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



October 12, 2026

REVENUE MEMORANDUM CIRCULAR NO. 110-2026

SUBJECT : Prescribing the Accreditation, Technical, Operational, Security, Data Governance, Institutional, Legal, and Continuing Compliance Requirements for Electronic Invoicing Solutions of Electronic Invoicing Service Providers (ESPs)

FOR : All Revenue Officials, Employees, Taxpayers and Others Concerned

I. PURPOSE

This Circular is issued to provide policies and specific requirements for the accreditation and regulation of electronic invoicing solutions of ESPs supporting electronic invoicing (e-invoicing) and electronic sales reporting requirements under Sections 237 and 237-A of the National Internal Revenue Code of 1997 (Tax Code), as amended by Republic Act (RA) No. 10963 (TRAIN Law), and RA No. 12066 (CREATE MORE Act), and as implemented by Revenue Regulations (RR) No. 8-2022, RR No. 11-2025, as amended by RR No. 26-2025, and Revenue Memorandum Circular (RMC) No. 98-2026.

Further, this Circular prescribes the institutional, legal, technical, operational, security, data governance, and continuing compliance requirements for the accreditation and supervision of e-invoicing solutions. It aims to ensure that the e-invoicing solutions of ESP are reliable, interoperable, secure, auditable, financially and operationally sustainable, and capable of protecting taxpayer information while providing the Bureau of Internal Revenue (BIR) complete, timely, and lawful access to electronic invoice (e-invoice) and sales data required for tax administration.

II. OBJECTIVES

This Circular is issued to:

- a. Establish a clear, transparent, risk-based, and stage-gated accreditation framework that requires documentary, institutional, technical, security, interoperability, continuity, and production-readiness validation;
- b. Ensure accurate, complete, secure, timely, traceable, and tamper-evident generation, processing, storage, and transmission of invoice and sales data in accordance with BIR-prescribed performance, availability, integrity, and security standards;

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- c. Protect taxpayer data, ensure system reliability and service continuity, and prevent unreasonable vendor lock-in, loss of access, or withholding of taxpayer records;
- d. Ensure that internationally recognized information security management controls and processes are implemented;
- e. Ensure that e-invoices and sales data remain continuously accessible to the taxpayer and the BIR and may be retrieved, summarized, exported, transferred, or migrated in a complete, accurate, and machine-readable format; and
- f. Support the BIR's digitalization, compliance monitoring, and revenue assurance objectives.

III. COVERAGE

This Circular applies to e-invoicing solutions of ESPs providing e-invoicing, electronic sales reporting, integration, storage, validation, middleware, and related services to taxpayers.

An internally developed system, or software licensed to a taxpayer and operated on the taxpayer's own infrastructure, used exclusively by one taxpayer and its registered branches shall not be covered by this Circular and shall remain governed by existing Computerized Accounting System (CAS), Point-of-Sale (POS), or other applicable registration rules. A system or service offered to an affiliate, subsidiary, related party, franchisee, customer, or any other separate juridical entity, shall be treated as an ESP service unless exempted by the BIR. A provider may request exemption in writing at the concerned Revenue District Office (RDO) or Large Taxpayers Service (LTS) Office, and the Bureau shall act on the request within twenty (20) working days.

IV. DEFINITION OF TERMS

For purposes of this Circular, the following terminologies shall be described as follows:

- a. **Electronic Invoicing Service Provider** – refers to a juridical entity organized or duly licensed to do business in the Philippines that provides e-invoicing, sales reporting, integration, validation, transmission, storage, preservation, retrieval, reconciliation, migration, and audit-support services to taxpayers.

The ESP shall maintain an authorized representative and accountable technical, compliance, data protection, and security officers in the Philippines.

- b. **Electronic Invoicing Solution** – refers to a system that generates, validates, records, preserves, and issues e-invoices in a structured electronic format and maintains the corresponding invoice data and audit trail. It shall also transmit such e-invoices to buyers/customers and sales data to the BIR.



- c. **Electronic Invoicing Solutions Accreditation Certificate** – refers to the certification issued by the BIR confirming that an e-invoicing solutions offered by an ESP, including its system, version, interface, infrastructure, and production environment, has been approved for use in live taxpayer transactions.
- d. **Material Change** – refers to a change in control, system architecture, core functionality, data model, interface, hosting or cloud environment, encryption or authentication method, data location, or any other change listed in the Accreditation Certificate that materially affects security, integrity, interoperability, reliability, or BIR access.
- e. **Permit to Issue (PTI) Electronic Invoice** – refers to the authority granted by the BIR authorizing a taxpayer to issue e-invoices that comply with the prescribed e-invoicing requirements, through a duly-registered and/or approved invoicing system.

The PTI is distinct from the Permit to Use (PTU) or Acknowledgement Certificate (AC) for CAS, which authorizes the use of such systems but does not by itself constitute authority to issue e-invoices.

- f. **Permit to Transmit (PTT)** – refers to the authorization issued by the BIR permitting mandated taxpayers to transmit sales data to the BIR.

V. POLICIES AND GUIDELINES

A. GENERAL POLICIES

1. **MANDATORY ACCREDITATION.** – No ESP shall commercially deploy, activate, or provide e-invoicing solutions and electronic sales reporting services to taxpayers unless its solution is accredited by the Bureau and it holds a valid Electronic Invoicing Solutions Accreditation Certificate. An applicant may conduct product demonstrations and controlled pre-production testing, provided that it clearly discloses that the service is not yet authorized for production use and does not process live taxpayer transactions. Accreditation shall be solution-specific and shall apply only to the particular solution, version, modules, interfaces and deployment configuration evaluated and approved by the BIR. Updates that are not classified as material changes do not require reaccreditation.
2. **SCOPE OF SERVICES.** – The onboarding of an ESP shall cover all activities necessary to ensure that the ESP is technically capable, secure, and legally compliant. An accredited ESP shall provide an end-to-end service supporting the issuance of e-invoice and electronic sales reporting in accordance with Sections 237 and 237-A of the Tax Code, applicable revenue issuances, technical specifications, and BIR requirements.

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Such service shall include the generation, issuance, preservation, validation, processing, storage, retrieval, audit support, and transmission of e-invoices and sales data, as well as the integrations, testing, and support activities necessary to maintain compliance with BIR requirements.

The ESP shall:

- a. Provide an e-invoicing system capable of generating and preserving structured e-invoices that comply with applicable BIR functional, data, validation, security, and audit-trail requirements;
- b. Ensure that the "PTI Electronic Invoice Number" is properly reflected on e-invoices, as may be required under applicable revenue issuances and technical specifications;
- c. Facilitate the application for, issuance of, or updating of the client-taxpayer's PTI Electronic Invoice through the BIR-prescribed procedure. The client-taxpayer shall remain the holder of such registration or authority, and the ESP shall acquire no proprietary interest in or control over the same.

E-invoice issuance and electronic sales data transmission are distinct but related compliance functions under the EIS framework. Depending on applicable laws, regulations, taxpayer classification, and implementation phases, a client-taxpayer may be subject to e-invoice issuance requirements, electronic sales data transmission requirements, or both. Coverage under the EIS framework, and the corresponding services required from the ESP, shall be determined by the taxpayer's obligations under the Tax Code and applicable BIR issuances.

- d. Transmission of e-invoice and sales data shall be made real time or near real time within three (3) calendar days from the date of transaction. Where immediate transmission is unavailable, the system shall securely queue, preserve, reconcile, and retransmit the data within three (3) calendar days upon system restoration without loss, alteration, corruption, or duplication; and
- e. Manage all required Application Programming Interface (API) integrations, certifications, and pre-production testing on behalf of the client-taxpayer, subject to the client's written authorization.

3. **LEGAL PERSONALITY OF AN ESP.** – An applicant may be a corporation, partnership, joint venture, or consortium organized or duly licensed to do business in the Philippines.



Where the applicant is a joint venture or consortium, the accreditation requirements under this Circular may be satisfied by any one (1) member designated as the lead member or principal applicant. Notwithstanding the foregoing, all members of the joint venture or consortium shall be solidarily responsible to the Bureau for compliance with this Circular, the conditions of accreditation, and all obligations arising from the accredited service, including any violation, breach, data security incident, or transmission failure committed by the joint venture or consortium, its members, officers, employees, agents, or subcontractors in connection with the accredited service, without prejudice to any liability to client-taxpayers under the service agreement and applicable law.

The designation of a lead member or principal applicant shall not relieve any member from solidary responsibility.

4. **COST TO CLIENT-TAXPAYERS.** – ESP fees shall be transparent, reasonable, proportionate to the services provided, and fully disclosed before taxpayer onboarding. No ESP shall impose hidden charges, exit, data-retrieval, or migration fees that are not disclosed in the service agreement or that exceed the ESP's documented cost, or contractual restrictions that prevent a taxpayer from changing providers or retrieving its records. This is a condition of accreditation.

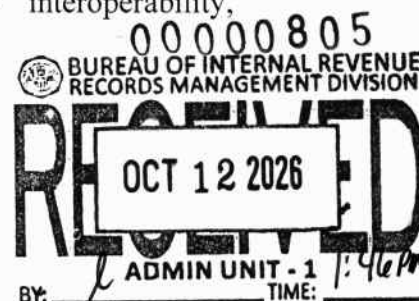
The BIR shall require disclosure of standard packages, fees, material price changes, and charges imposed for onboarding, storage, transmission, retrieval, migration, and termination.

5. **RELATIONSHIP WITH CAS AND POS REGULATIONS.** – Accreditation under this Circular shall not replace taxpayer-level CAS, POS, or other system registration or approval requirements under applicable revenue issuances, including the PTI Electronic Invoice and EIS Certification of the taxpayer under RMC No. 98-2026.

B. QUALIFICATION AND ACCREDITATION REQUIREMENTS

1. The ESP shall:

- a. Comply with all requirements identified in the Checklist of Requirements for the Application for Electronic Invoicing Solutions Accreditation (Annex "A"). Submission of incomplete, inaccurate, misleading, or falsified documents shall be a ground for non-acceptance or denial of the application;
- b. Demonstrate compliance with mandatory technical, security, and data privacy requirements, business continuity, disaster recovery, interoperability, auditability, and data portability prescribed by the BIR;
- c. Provide a detailed system overview; and
- d. Designate authorized technical and compliance focal persons.



2. The ESP shall disclose beneficial owners, directors, officers, key technical personnel, subcontractors, cloud service providers, and relevant affiliates involved in the processing, storage, transmission, hosting, or support of taxpayer data. The ESP shall update the disclosure before engaging or changing any material subcontractor, hosting provider, cloud provider, affiliate, or foreign processor.
3. Accreditation shall consist of the following mandatory stages:
 - a. documentary completeness review;
 - b. fit-and-proper and financial capacity review;
 - c. technical architecture and end-to-end data-flow review;
 - d. data-privacy, Executive Order (EO) No. 119 series of 2026 on Government Data Classification and Data Residency, cybersecurity assessment, which shall include, but not limited to:
 - i. Certification attesting that the platform and all associated services comply with EO No. 119 series of 2026 on Government Data Classification and Data Residency and applicable government data governance requirements;
 - ii. Certification attesting that the platform and all BIR data stored/process therein are protected against threats, hackers and other malicious behavior through various security layers i.e. Firewall, Anti-DDOS protection, Web Application Firewall, Anti-malware protection;
 - iii. Certification attesting that the platform undergoes at a minimum, Source Code Review and Vulnerability Assessment and Penetration Testing indicating a favorable or secured result; and
 - iv. Certification to ISO/IEC/27001, ISO/IEC 27017 AND ISO/IEC 27018 System Organization Control 1 and System Organization Control 2 or its equivalent;
 - e. system/solution demonstration;
 - f. interoperability and end-to-end transmission testing; and
 - g. load, stress, scalability, concurrency, failover, backup, and recovery testing.

Documentary compliance alone shall not be sufficient for accreditation.

Failure of a mandatory stage shall prevent progression until the deficiency is corrected and successfully retested.

No ESP shall be authorized for production use unless it has successfully completed all mandatory accreditation stages and demonstrated compliance under test conditions reasonably reflecting projected and peak production volumes.

4. The BIR shall conduct fit-and-proper review of the ESP, including tax compliance status, financial capacity, prior regulatory violations, cybersecurity incidents, breach history, operational sustainability, beneficial ownership, integrity, financial condition, tax compliance, litigation and enforcement history, and capacity to sustain operations.



C. TRACK RECORD AND OPERATIONAL CAPABILITY REQUIREMENTS

1. The ESP shall demonstrate independently verifiable experience, financial capacity, qualified personnel, infrastructure, scalability, reliability, and operational maturity appropriate to its proposed service model and projected taxpayer and transaction volumes.
2. The e-invoicing solutions shall pass BIR-supervised stress, load, concurrency, scalability, failover, recovery, and peak-volume tests based on projected and contingency transaction volumes.
3. The ESP shall maintain a secure, resilient, and scalable cloud infrastructure that supports high-volume operations, business continuity, regulatory compliance, and reliable integration with BIR systems. It shall provide documented architecture, monitoring and reporting capabilities, operational visibility, and full disclosure of hosting, support, disaster recovery, and administrative access arrangements.
4. The ESP shall demonstrate that, for each of the immediately preceding three (3) years, it has successfully operated or supported systems collectively capable of processing at least Five Million (5,000,000) transactions annually and supporting at least One Thousand (1,000) active user or customer accounts per year.

VI. EVALUATION AND APPROVAL PROCESS

1. The Electronic Invoicing Solutions Accreditation Board shall be constituted by the Commissioner of Internal Revenue (CIR) through a Revenue Memorandum Order, which shall prescribe its chair, quorum, voting, and secretariat. It shall include representatives from the Services/Offices under the Information Systems Group, Operations Group, Strategic Reforms Group, and such other offices designated by the CIR.
2. Every applicant shall undergo a live end-to-end system demonstration and all baseline conformance, interoperability, security, continuity, and production-readiness tests. Risk classification may determine additional or more intensive testing but shall not exempt an applicant from the baseline requirements.
3. The ESP shall provide a functional demonstration of platform capabilities, including taxpayer onboarding, e-invoice issuance, administrative governance and oversight, operational reporting, audit visibility, and monitoring capabilities as part of the accreditation assessment process.
4. Upon approval, the BIR shall issue an Electronic Invoicing Solutions Accreditation Certificate identifying the approved system, version, interfaces, infrastructure, environment, and material conditions of production use.

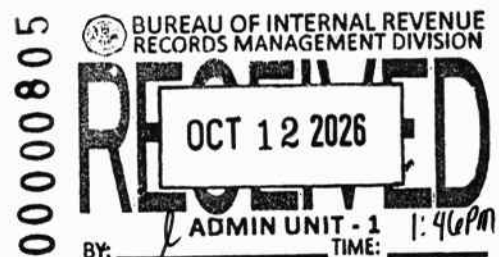


5. Accreditation shall be valid for five (5) years, subject to annual compliance review, continuous monitoring, maintenance of Electronic Invoicing Solutions Accreditation Certificate, and immediate revalidation following a material change or significant incident. To ensure uninterrupted operation and continued use of the system, the holder shall renew its Electronic Invoicing Solutions Accreditation Certificate at least sixty (60) calendar days prior to its expiration. Failure to maintain a valid Electronic Invoicing Solutions Accreditation Certificate may result in the suspension of the PTI Electronic Invoice to use the system until such authority is renewed or reinstated. The PTI Electronic Invoice shall remain valid for as long as the corresponding Electronic Invoicing Solutions Accreditation Certificate remains valid.
6. Third-party certifications or assurance reports may be considered as supporting evidence but shall not replace BIR testing, inspection, audit, or independent verification.

VII. OBLIGATIONS OF ESPs

The ESP who secured an Electronic Invoicing Solutions Accreditation Certificate shall:

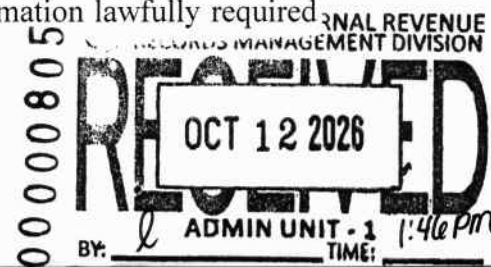
1. Validate the legal existence of the taxpayer-clients before acceptance and onboarding. Such validation shall include verification of the taxpayer's registration with the BIR and, where applicable, the appropriate government registering authority.
2. Issue e-invoices for subscription fees and other service-related charges billed to its onboarded clients and shall transmit the related sales data to the BIR EIS. Such transmission shall be limited to the ESP's own billings and shall exclude transactions between the onboarded clients and their respective customers.
3. Comply continuously with all accreditation, technical, security, privacy, interoperability, performance, continuity, and service requirements.
4. Ensure the accuracy, completeness, integrity, authenticity, non-duplication, sequencing, and traceability of data processed or transmitted through their systems.
5. Maintain immutable and time-synchronized audit logs accessible to the BIR.
6. Attain and provide the minimum service-level requirements prescribed by the BIR including:
 - 6.1. system availability;
 - 6.2. recovery time objectives (RTO);
 - 6.3. recovery point objectives (RPO);
 - 6.4. transmission-success rates;
 - 6.5. acknowledgment processing times;
 - 6.6. incident response times; and
 - 6.7. support service response times.
7. Meet the uptime, processing, acknowledgment, recovery, data-retrieval, and support service levels prescribed by the BIR.
8. Maintain continuous system monitoring, alerts, exception handling, reconciliation, retry, and failed-transmission recovery.



9. Provide visibility into transmission status, exception handling activities, acknowledgement processing, and integration health indicators for authorized administrative users.
10. Report a critical security, integrity, availability, or transmission incident to the BIR by submitting to the concerned RDO and LTS office a written incident report within twenty-four hours, without prejudice to a shorter period prescribed by law or technical standards.
11. Notify the BIR and obtain prior approval before implementing a material change.
12. Submit periodic transaction, performance, incident, security, capacity, financial-sustainability, and client-onboarding reports.
13. Cooperate fully in BIR audits, inspections, tests, investigations, forensic examinations, and reconciliation activities.
14. Maintain qualified technical, security, compliance, privacy, and taxpayer-support personnel.
15. Preserve all required records and provide direct access, detailed extracts, and summary reports to the BIR within the prescribed periods.
16. Notify affected client-taxpayers of material service interruptions and implement approved contingency arrangements.
17. Preserve evidence of attempted compliance and generate verifiable reports for BIR evaluation where delayed transmission is caused by verified ESP downtime, BIR EIS unavailability, API outage, or other system-related cause not attributable to the taxpayer.
18. Provide and maintain functionality supporting manual invoicing during service interruptions, including the recording, uploading, reconciliation, and linkage of manually issued invoices to the corresponding e-invoices upon system restoration.
19. Provide a facility for automatic generation of the Summary List of Sales (SLS).
20. Maintain and periodically test business-continuity, disaster-recovery, backup, failover, and incident-response plans.
21. Implement BIR-directed exit, migration, remediation, or continuity measures.
22. Refrain from misrepresenting the scope, status, limitations, or validity of its Electronic Invoicing Solutions Accreditation Certificate.

VIII. DATA OWNERSHIP, CUSTODY, STORAGE, ACCESS, AND PORTABILITY

1. **Ownership and Control** – The taxpayer shall retain ownership and legal responsibility for its underlying books, records, invoices, and source business data. All e-invoices and sales data transmitted to the BIR, or stored by the ESP specifically for future transmission or use by the BIR, shall constitute official tax-administration records under the custody and control of the BIR. The ESP shall acquire no ownership, lien, intellectual-property interest, or other proprietary right over such data.
2. **BIR Access** – The ESP shall provide the BIR complete, direct, secure, timely, and continuous access to all e-invoices and sales data, metadata, audit logs, acknowledgments, rejection and error records, and other information lawfully required





for tax administration, or access to such information anytime upon demand by authorized BIR personnel.

3. **Summary and Detailed Reports** – Upon lawful request, the ESP shall provide:

- a. Standard summary reports in the format prescribed by the BIR within one working day; and
 - b. Complete transaction-level extracts in a structured, machine-readable, and non-proprietary format within three working days, or within a shorter period when required for an authorized audit, investigation, enforcement action, cybersecurity incident, or system emergency.
4. **Storage Pending BIR Readiness** – The ESP shall securely retain complete transaction-level e-invoices and sales data, associated metadata, acknowledgments, error records, and audit trails for the period required under the Tax Code and thereafter until the BIR confirms in writing that the required data have been completely and successfully migrated to the BIR infrastructure and authorizes discontinuance of storage.
5. **Continuing Obligation** – Expiration, suspension, revocation, termination of a taxpayer contract, insolvency, cessation of business, merger, or change in control shall not extinguish the ESP's storage, access, preservation, confidentiality, audit-support, or migration obligations.
6. **No Vendor Lock-In** – The ESP shall not withhold, disable, delete, degrade, or condition access to data because of a contractual dispute, unpaid service fee, termination, or change of provider.
7. **Portability and Migration** – The ESP shall maintain the capability to export and transfer all relevant data, metadata, logs, and audit trails to the taxpayer, the BIR, or another accredited ESP without loss, alteration, duplication, unreasonable delay, or unreasonable cost.
8. **Permitted Use** – The ESP shall use the data only for authorized e-invoicing, reporting, storage, support, security, reconciliation, and compliance purposes. It shall not sell, monetize, profile, combine, disclose, or use the data for advertising, credit scoring, competitive intelligence, or an unrelated purpose.
9. **Personnel and Third-party Service Providers' Disclosure** – No affiliate, hosting provider, cloud provider, subcontractor, or foreign processor may access or process covered data unless disclosed to and approved by the BIR and contractually bound to obligations at least equivalent to those imposed on the ESP.
10. **Preservation of Records** – The ESP shall support legal hold or preservation orders for records subject to audit, investigation, enforcement, litigation, or fraud review.

IX. ACCOUNTABILITY AND LIABILITY OF ESPs AND TAXPAYERS

1. The ESP shall be directly accountable to the BIR and its client-taxpayers for compliance with the terms of its accreditation and its obligations under this Circular.
2. The ESP shall be responsible for losses, damage, data-restoration costs, reasonable remediation expenses, and other direct consequences attributable to the following, in



accordance with the Tax Code, the Data Privacy Act of 2012 (RA No. 10173), the service agreement, and other applicable laws, rules, and regulations:

- a. fraud, willful misconduct, gross negligence, or material breach;
 - b. unauthorized access, disclosure, alteration, deletion, or use of data;
 - c. system manipulation or falsification such as but not limited to sales suppression, non-issuance, delayed issuance, or selective issuance of e-invoices; cancellation, deletion, or alteration of issued e-invoices without proper authorization; generation of fictitious, duplicate, or irregular e-invoices; unauthorized modification of e-invoice details; manipulation of e-invoice numbering sequences; failure to transmit e-invoice data as required; interception, withholding, delay, or alteration of transmitted e-invoice information; and any act intended to conceal, misrepresent, or distort sales, revenues, tax liabilities, or transaction records;
 - d. failure, delay, duplication, corruption, omission, or erroneous transmission caused by its system, infrastructure, personnel, or subcontractors;
 - e. material cybersecurity or data protection failure;
 - f. failure to maintain required storage, backup, audit trails, accessibility, portability, continuity, or recovery capability; or
 - g. acts or omissions of its officers, employees, affiliates, cloud providers, subcontractors, or agents.
3. Engaging the services of an ESP shall not relieve the taxpayer of its statutory responsibility to issue accurate invoices, maintain books and records, file tax returns, report sales, and pay the correct taxes.

A taxpayer shall not be administratively penalized for a transmission failure established to have been caused solely by the ESP of an accredited e-invoicing solutions, provided that the taxpayer exercised reasonable diligence, timely reported the incident, and complied with prescribed contingency procedures. This shall not affect assessment or collection of the correct taxes.

4. The ESP shall indemnify the BIR and affected client-taxpayers for direct losses and reasonable remediation costs arising from the ESP's breach, subject to notice, due process, and proof of causation.
5. The BIR may require from the ESP a performance bond, cyber risk insurance, professional liability insurance, or another financial assurance proportionate to the ESP's service model, risk classification, transaction volume, and taxpayer exposure.
6. A contractual limitation of liability, exclusion of responsibility, data-access restriction, or waiver inconsistent with this Circular shall not be recognized for BIR accreditation purposes.

X. CORRECTIVE ACTION, SUSPENSION, REVOCATION, AND OTHER SANCTIONS

1. The CIR may order corrective action, restrict new client onboarding, suspend the Electronic Invoicing Solutions Accreditation, or revoke the Electronic Invoicing Solutions Accreditation for:

- a. material misrepresentation, concealment, or falsification;
 - b. failure to meet technical, security, privacy, continuity, interoperability, or performance requirements;
 - c. repeated or material transmission, reconciliation, availability, or service-level failures;
 - d. unauthorized access, disclosure, alteration, deletion, withholding, or use of taxpayer or government data;
 - e. invoice falsification, system manipulation, or knowing facilitation of tax evasion or fraud;
 - f. failure to provide BIR access, reports, records, data extracts, audit trails, or cooperation;
 - g. failure to maintain financial, staffing, insurance, bond, or operational-capacity requirements;
 - h. unauthorized outsourcing, system modification, data transfer, hosting-location change, or change of critical subcontractor;
 - i. insolvency, cessation of business, or another circumstance threatening service continuity; or
 - j. violation of this Circular, the conditions of Electronic Invoicing Solutions Accreditation, or another applicable law or revenue issuance.
2. The BIR may impose immediate temporary suspension where continued operation presents an imminent and material risk to taxpayers, taxpayer's revenue, data security, system integrity, or continuity of tax administration. The ESP shall be given notice and an opportunity to respond after the emergency action.
 3. Except in emergency cases, the ESP shall be given written notice of the alleged violation and a reasonable opportunity to explain and cure a remediable deficiency.
 4. Suspension or revocation shall not terminate the ESP's duties concerning data preservation, BIR access, taxpayer assistance, migration, remediation, audit cooperation, confidentiality, and incident reporting.
 5. The ESP shall implement a BIR-approved transition plan to ensure uninterrupted taxpayer compliance and orderly migration to another provider or to the BIR infrastructure.
 6. Administrative action under this Section shall be without prejudice to civil, criminal, tax, data-privacy, cybersecurity, procurement, or other liability under applicable law.

XI. EFFECTIVITY

This Circular shall take effect immediately.



All internal revenue officers, employees and others concerned are enjoined to give this Circular the widest dissemination and publicity as possible.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

