ANNEX A

Summary Matrix of Compliance Periods and Transitory Treatment by Invoicing Method

Invoicing Method	Prescribed Transitory Treatment for Existing Invoices or System-generated Invoices	Full-Compliance Requirement Beginning on the Effectivity Date (October 16, 2026)
Manual or Loose-leaf	1. Existing unused or unissued manual or loose-leaf invoices may continue to be used **until fully consumed**. **Is stamping of the prescribed phrase mandatory?** 1. Yes, when an invoice is issued for a transaction subject to CWT: The seller shall conspicuously stamp, print, or legibly write the prescribed phrase and corresponding amount on the face of the invoice before issuance. 2. No, when an invoice is issued for a transaction not subject to CWT: No stamping or CWT entry is required for a transaction not subject to CWT. 3. No, if the phrase "Less: Withholding Tax" or "Less: Creditable Withholding Tax" or Less: CWT" is already printed as a separate item in the manual or loose-leaf invoice. **Is a new ATP required?** 1. No ATP or Permit to Use Loose Leaf Invoices is required for purposes of the transitory period, for stamping unused or unissued manual or loose-leaf invoices. 2. A new ATP is required for subsequent applications for the printing of new invoices.	1. All manual and loose-leaf invoices to be issued shall have the invoice information "Less: Withholding Tax," "Less: Creditable Withholding Tax," or "Less: CWT" (Annex "B1-B2"): **For New Invoices:** a. The prescribed phrase should be included when the invoice is approved for printing. **For Unused or Unissued Invoices without the prescribed CWT line item or field:** a. If the transaction is subject to CWT – stamp, print or legibly write the prescribed phrase and amount. b. If the transaction is not subject to CWT – stamping is not required. **For Invoices with pre-printed CWT line item or field:** a. The amount shall be completed only when CWT applies; otherwise, the field may be left blank or marked "N/A" or "0.00." 2. All newly printed manual and loose-leaf invoice layouts with approved ATPs, shall have a separate line item for CWT before use. 3. Separate invoice booklets for CWT and non-CWT transactions are not permitted.

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Invoicing Method	Prescribed Transitory Treatment for Existing Invoices or System-generated Invoices	Full-Compliance Requirement Beginning on the Effectivity Date (October 16, 2026)
CRM	Modifications or reconfigurations to existing CRMs shall be allowed **until March 31, 2027,** to modify or reconfigure their machines. Pending modification or reconfiguration, an existing CRM 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 CRM-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 CRMs beginning October 16, 2026, shall be capable of generating the prescribed CWT field and amount. 2. Beginning April 1, 2027, all CRMs shall be capable of generating the prescribed CWT field and amount.

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Invoicing Method	Prescribed Transitory Treatment for Existing Invoices or System-generated Invoices	Full-Compliance Requirement Beginning on the Effectivity Date (October 16, 2026)
POS or other invoicing system not yet subject to mandatory electronic invoice requirement	Modifications or reconfigurations to existing POS other invoicing system not yet subject to mandatory electronic invoice requirement shall be allowed **until March 31, 2027,** or on the date as may be prescribed by the Commissioner, within which to complete the necessary system modification or reconfiguration. Pending modification or reconfiguration, existing POS systems or machines 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 is required when the modification constitutes a Material System Change.	1. Newly registered or accredited POS systems and machines 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 POS systems must permanently or conditionally generate the CWT field, whenever CWT applies.

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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****

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