Required Information Contained in the Invoices

ANNEX "B-1"

The following illustrations are intended solely to demonstrate compliance with the invoice-content requirements under RR No. 006-2026. They apply to invoices subsequently printed, registered, approved, configured, or generated after the effectivity of said Regulations and shall not affect the transitory treatment applicable to existing unused or unissued invoices.

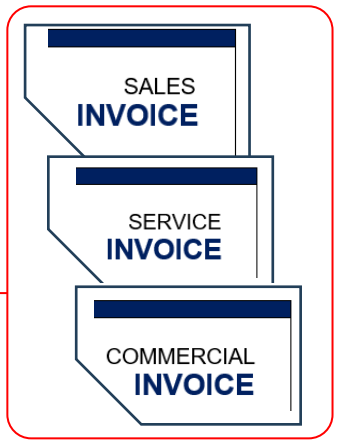
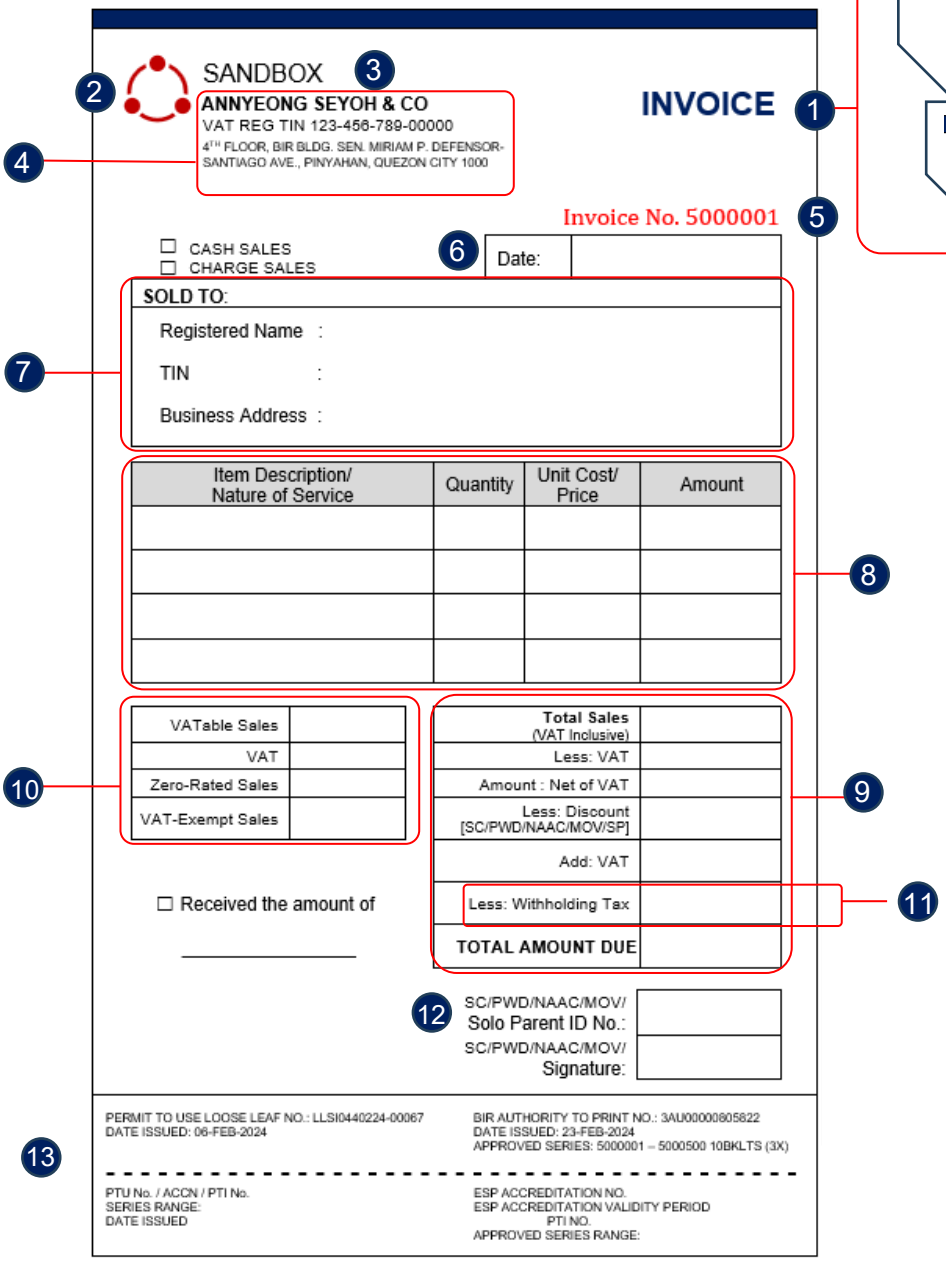


Illustration: VAT Invoice



1	Must have the word 'Invoice' printed. Any type of invoice description can be used, provided that the word 'Invoice' is bigger.
2	Seller's Logo (Optional)
3	Business Name/Trade Name (Optional)
4	Seller's information: a. Registered Name as shown in BIR COR b. VAT REG statement followed by TIN and branch code c. Registered Business Address
5	Serial number
6	Date of transaction
7	Space provided for Buyer's information: a. Buyer's Registered Name as shown in BIR COR/ Customer's Name if B2C. b. Buyer's TIN c. Buyer's Registered Business Address
8	Details of transaction: a. Description of goods or nature of service b. Quantity c. Unit price/cost d. Amount

8	Total amount of sale, VAT inclusive; Breakdown of VAT exemption and discount
9	VAT amount as separate item; Breakdown of VATable sales, VAT amount, Zero-rated sales and VAT-exempt sales.
10	Total amount of sale, VAT inclusive; Breakdown of VAT exemption and discount
11	Less: Withholding Tax; or Less: Creditable Withholding Tax; or Less: CWT
12	Senior Citizen (SC), PWD, National Athletes and Coaches, Solo Parent (SP), Medal of Valor (MOV) Awardee or his/her dependents details: a. ID No. or any government-issued ID No. b. Signature
13	Permit to Use an ATP Details: a. ATP No./OCN, date issued b. BIR Permit No. c. Approved inclusive serial nos. d. Accreditation No. e. Validity

ANNEX "B-2"

Required Information Contained in the Invoices

The following illustrations are intended solely to demonstrate compliance with the invoice-content requirements under RR No. 006-2026. They apply to invoices subsequently printed, registered, approved, configured, or generated after the effectivity of said Regulations and shall not affect the transitory treatment applicable to existing unused or unissued invoices.

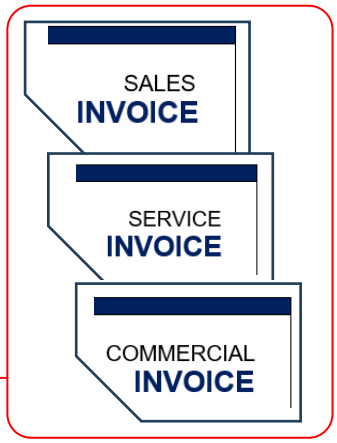
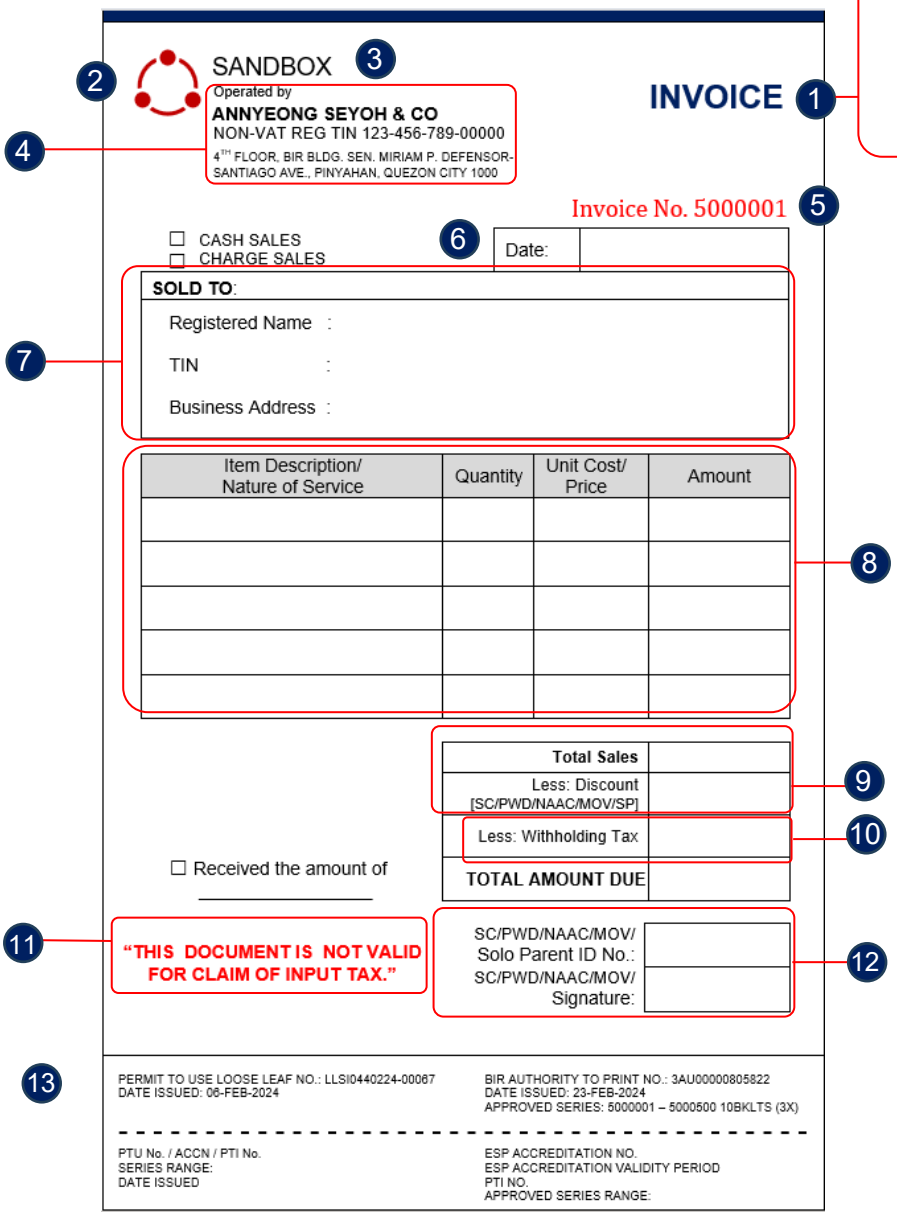


Illustration: Non-VAT Invoice



1	Must have the word 'Invoice' printed. Any type of invoice description can be used, provided that the word 'Invoice' is bigger.
2	Seller's Logo (Optional)
3	Business Name/Trade Name (Optional)
4	Seller's information: a. Registered Name as shown in BIR COR b. Non-VAT REG statement followed by TIN and branch code c. Registered Business Address
5	Serial number
6	Date of transaction
7	Space provided for Buyer's information: a. Buyer's Registered Name as shown in BIR COR/ Customer's Name if B2C. b. Buyer's TIN c. Buyer's Registered Business Address
8	Details of transaction: a. Description of goods or nature of service b. Quantity c. Unit price/cost d. Amount

9	Total amount of sale; Breakdown discount
10	Less: Withholding Tax; or Less: Creditable Withholding Tax; or Less: CWT
11	A phrase "THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX" in bold letters.
12	Senior Citizen (SC), PWD, National Athletes and Coaches, Solo Parent (SP), Medal of Valor (MOV) Awardee or his/her dependents details: a. ID No. or any government-issued ID No. b. Signature
13	Permit to Use an ATP Details: a. ATP No./OCN, date issued b. BIR Permit No. c. Approved inclusive serial nos. d. Accreditation No. e. Validity