

Customer Bulletin 2024-42

EASE OF PAYING TAXES (EOPT) LAW Republic Act (RA) 11976

An Act Introducing Administrative Tax Reforms, Amending Sections 21, 22, 51, 56, 57, 58, 76, 77, 81, 90, 91, 103, 106, 108, 110, 112, 113, 114, 115, 116, 117, 118, 119, 120, 128, 200, 204, 229, 235, 236, 237, 238, 241, 242, 243, 245, 248, and 269 and Repealing Section 34(K) of the National Internal Revenue Code of 1997, as Amended, and for Other Purposes

1. **BIR Revenue Regulation 7-2024**: Implementing Sections 113, 235, 236, 237, 238, 242, 243 of the National Internal Revenue Code of 1997, as Amended by Republic Act No. 11976, otherwise known as the “Ease of Paying Taxes Act”, on the Registration Procedures and Invoicing Requirements

Section 6. Issuance of Invoices under Section 237 of the Tax Code

3. The word “Invoice” shall be printed on the face of the invoice to be issued to buyers or customers. The term Cash Sales or Charges Sales, at the seller’s option, can be indicated in the Invoice as checkboxes to reflect the type of transactions. However, should the taxpayer opt to have a separate set of invoices for cash sales or charge sales, the word “Invoice” maybe printed indicating the transactions that will be issued such invoices. E.g. Cash Invoice, Charge Invoice/Credit Invoice, Billing Invoice, Service Invoice, etc. Provided, that the word “Invoice” is prominently printed or larger than the word describing the transaction.

4. Considering that the Ease of Paying Taxes Act no longer requires the issuance of Official Receipts, it operates to establish the Invoice as the primary evidence for both sales of goods and services. The taxpayer, however, may issue Official Receipt, Collection Receipt or Payment Receipt as supplementary document showing proof of payment. To promote ease of doing business, the remaining unused Official Receipts can still be used at the option of the taxpayer, pursuant to Section 8(2) of these Regulations.

Section 8. Transitory Provisions

2.1: Taxpayer to continue the use of remaining Official Receipts as supplementary document - all unused or unissued Official Receipts may still be used as supplementary document until fully consumed, provided that the phrase “THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX.” is stamped on the face of the document upon effectivity date of these Regulations. The Official Receipt, along with other equivalent documents such as Collection Receipt, Acknowledgement Receipt and Payment Receipt are all the same, serve as proof of payment that case has been received or that payment has been collected/made for goods and/or services.

2.2: Taxpayer to convert and use the remaining Official Receipts as Invoice – For ease of doing business, taxpayers shall be allowed to strikethrough the word “Official Receipt” [e.g. ~~Official Receipt~~] on the face of the manual and loose leaf printed receipt and stamp “Invoice”, “Cash Invoice”, “Charge Invoice”, “Credit Invoice”, “Billing Invoice”, “Service

Invoice”, or any name describing the transaction, and to be issued as a primary invoice to its buyer/purchaser until December 31, 2024. These documents shall be valid for claim of input tax by the buyer/purchase for the period issued from January 22 to December 31, 2024, provided that the invoice to be issued bears the stamped “Invoice” and contains information required under Section 6(B) of these Regulations. The converted Invoice as defined in Section 2 hereof can serve as proof of sales transaction and proof of payment at the same time. Any Official Receipts, whether stamped with “Invoice” or unstamped, issued after December 31, 2024, will be considered supplementary documents as provided in Section 8(2.1) of hereof and ineligible for input tax claims.

The stamping of Official Receipts as invoices by taxpayers does not require approval from any Revenue District Offices/LT Offices/LT Divisions but must comply with Section 8(2.3) hereof. Taxpayers should obtain newly printed invoices with an Authority to Print (ATP) before fully using or consuming the converted Official Receipts or before December 31, 2024, whichever comes first.

Section 11. Effectivity

These Regulations shall take effect fifteen (15) days following its publication in the Official Gazette or the BIR official website, whichever comes first.

2. BIR Revenue Regulation 11-2024: Amending the Transitory Provisions of Revenue Regulations no. 7-2024 Relative to the Deadlines for Compliance with the Invoicing Requirements

Section 2. Amendments and Extension of Deadlines for Compliance – Section 8-Transitory Provisions of RR 7-2024 is hereby amended to read as follows:

Section 8. Transitory Provisions

2.1: Taxpayer **may** continue the use of remaining Official Receipts as supplementary document – All unused or unissued Official Receipts may still be used as supplementary document **upon the effectivity date of these Regulations** until fully consumed, provided that the phrase “THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX,” is stamped on the face of the document. The Official Receipt, along with other equivalent documents such as Collection Receipt, Acknowledgement Receipt and Payment Receipt are all the same, serve as proof of payment that cash has been received or that payment has been collected/made for goods and/or services.

2.2: Taxpayer **may** convert and use the remaining Official Receipts as Invoice **and convert the Billing Statement/Statement of Account/Statement of Charges into Billing Invoice**. – For ease of doing business, taxpayers shall be allowed to strikethrough the word “Official Receipt” [e.g. ~~Official Receipt~~] or “Billing Statement/Statement of Account/Statement of Charges into Billing Invoice” [e.g. ~~Billing Statement~~] on the face of the manual and loose leaf printed receipt and stamp “Invoice”, “Cash Invoice”, “Charge Invoice”, “Credit Invoice”, “Billing Invoice”, “Service Invoice”, or any name describing the transaction, and to be issued as primary invoice to its buyer/purchaser **until fully consumed**. **Provided, that the converted “Official Receipt” or “Billing Statement/Statement of Account/Statement of Charges” shall contain the required information provided under Section 6(B) or RR No. 7-2024, including the quantity, unit cost and description or nature of service pursuant to Sec. 237 of the Tax Code. Such information and other required information may also be stamped if not originally indicated in the old Official Receipt/Billing Statement/Statement of Account/Statement of Charges to comply with these requirements.**

The above documents shall be considered valid for claiming of input tax by the buyer/purchaser and can serve as proof of both sales transaction and payment at the same time for the period issued from April 27, 2024 until they are fully consumed, provided that the converted Invoice/Billing Invoice to be issued bears the stamped “Invoice/Billing Invoice” and there is no missing information as enumerated under Section 3(D)(3) of RR No. 7-2024.

Section 6. Effectivity

These Regulations shall take effect immediately upon publication on the BIR Official Website.

3. **Issued Billing Statements for May 2024 Billing Month.** For guidance, Power Bills and Non-Core Billing Statements issued prior to June 13, 2024, shall remain in effect. On the other hand, NGCP will reissue an Official Receipt (OR) to align with the BIR RR 11-2024. The OR shall serve as the Primary Invoice for said billing month.

Document:	Change to:	Remarks
Power Bill/Billing Statement	No changes	Secondary Document
Non-Core Billing Statement		
Debit Memo (DM) / Credit Memo (CM) Statements		
Official Receipts	Invoice	Primary Document

4. **Billing Statements Starting June 2024 Billing Month.** Power Bills and Non-Core Billing Statements shall be temporarily changed to Invoices to serve as the Primary Invoice, and the OR shall be reverted to Secondary Receipt, which is not valid for claim of input taxes.

Document:	Change to:	Remarks
Power Bill/Billing Statement	Power Bill Invoice	Primary Document
Non-Core Billing Statement	Invoice (Non-Core)	
Non-Core Billing Statement	No changes	Secondary Document

Document:	Change to:	Remarks
for Other Charges		
DM/CM Statements	Debit/Credit Invoice	Primary Document
Non-Core DM/CM Statement For Other Charges	No changes	Secondary Document
Official Receipts	No changes	Secondary Document

5. **Documents are Valid for Claim of Input Tax Except for Pass-Through Charges.** NGCP also updated the notes portion of the NGCP Forms/Documents to indicate that customer can claim Input Tax. The customer, however, can only claim Input Tax for NGCP charges, excluding the following Pass-Through Charges:

Pass-Through Charges	Remarks
Ancillary Services (AS)	Remitted to AS Providers* and Independent Electricity Market Operator of the Philippines (IEMOP)**
Feed-in-Tariff Allowance (FIT-ALL)	Remitted to National Transmission Corporation (TransCo)
Universal Charges (UC)	Remitted to Power Sector Assets and Liabilities Management (PSALM)
Other Charges	Reimbursements and Other Non-Revenue Charges

*AS Procurement Agreement (ASPA)

** AS-Reserve Market (AS-RM)

6. **Full Compliance with the** NGCP's billing system is under reconfiguration to comply with the EOPT requirements, and NGCP will apply for a new Computerized Accounting System (CAS) permit.

This Customer Bulletin was prepared by the Revenue Management Department (RevMD) of the Revenue and Regulatory Affairs (RRA), and General Accounting and Taxation Division (GATD) of Finance. For any questions/inquiries, you may send an email to gtpena@ngcp.ph and wamirasol@ngcp.ph