

**BDB Law**

DU-BALADAD AND ASSOCIATES

# ADVISORY

SERIES OF 2025

Extending the Compliance  
Period for Electronic Invoice  
Issuance by Covered Taxpayers

**EXTENDING THE COMPLIANCE PERIOD FOR ELECTRONIC INVOICE ISSUANCE BY COVERED TAXPAYERS**

**I. Compliance Period**

<b>Covered Taxpayers</b>	<b>Compliance with Electronic Invoicing</b>	<b>Compliance with Electronic Sales Reporting System</b>
Taxpayers engaged in electronic commerce or internet transactions	These taxpayers have until December 31, 2026 to comply with the electronic invoicing requirements.	These taxpayers must comply upon establishment by the BIR of a system capable of storing and processing the data transmitted to it.
Taxpayers under the jurisdiction of the Large Taxpayers Service		
Those classified as large taxpayers under RA No. 11976 (Ease of Paying Taxes Act) and RR No. 8-2024		
Taxpayers using Computerized Accounting System (CAS), and Computerized Books of Accounts (CBA) with Accounting Records (with electronic invoicing) and other invoicing software		
Taxpayers engaged in the export of goods and services pursuant to Sections 106 and 108 of the Tax Code, except taxpayers using CAS, and CBA with Accounting Records (with electronic invoicing) and other invoicing software	These taxpayers must comply upon establishment by the BIR of a system capable of storing and processing the data transmitted to it.	
Registered Business Enterprises (RBEs) availing of Tax Incentives under Section 304(D) of the Tax Code except taxpayers using CAS, and CBA with Accounting Records (with electronic invoicing) and other invoicing software		
Taxpayers using Point-of-Sale (POS) System		
Other taxpayers as may be required by the Commissioner		

**II. Effectivity**

It shall take effect on October 16, 2025 (immediately upon publication in the BIR Official Website).

*Source:*  
*Revenue Regulations No. 26-2025*  
*September 5, 2025*

**Learn more:**

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