

# E-SALES & E-INVOICES



### WHAT IS AN E-COMMERCE?

This refers to any commercial transaction conducted through electronic, optical, and similar medium, mode, instrumentality and technology.



### WHAT ARE E-INVOICES?

A system-generated invoice issued electronically in digital form (via email as PDF attachments or content, or through mobile/system applications) or printed with structured data that can be extracted and electronically transmitted to the BIR for electronic sales reporting. A photo or scanned copy of a paper invoice is not an electronic invoice.



### WHAT IS AN ESR?

The electronic reporting, storage, transmission, and/or receipt of invoice data to the BIR via direct system-to-system transfer in a structured format (e.g., JSON or XML), excluding PDFs or images.

### WHO ARE CONSIDERED ENGAGED IN E-COMMERCE OR INTERNET TRANSACTIONS?

1. Online businesses involving physical/digital goods, digital financial services, entertainment services, social commerce, on-demand labor or repair, services, and property or space rental;
2. Operation of digital or e-marketplace platforms;
3. Online sale or lease of goods and services;
4. Income-generating digital content creation and streaming;
5. E-retail goods or services;
6. Freelance, creative, professional, or digital services provided online;
7. On-demand internet-based services (e.g., ride-sharing, food delivery, grocery delivery, home services and streaming entertainment);
8. Transport and delivery services through online platforms; and
9. Other businesses conducted online other than those mentioned above.



## WHO ARE REQUIRED TO ISSUE E-INVOICES AND REPORT E-SALES IN ESR? UNTIL WHEN CAN THEY COMPLY?

### E-invoices

Taxpayers	Required to issue?		Compliance Period
	Micro	Small/Medium/Large	
1. Taxpayers engaged in e-commerce or internet transactions;	<input type="checkbox"/> NO	<input checked="" type="checkbox"/> YES	
2. Taxpayers under the jurisdiction of Large Taxpayers Service (LTS);	<input checked="" type="checkbox"/> YES		
3. Large Taxpayers under RA No. 11976 (EOPT Act) and RR No. 8-2024;			
4. Taxpayers using Computerized Accounting System (CAS) and Computerized Books of Accounts (CBA) with Accounting Records (with electronic invoicing) and other invoicing software;			
5. Taxpayer engaged in the export of goods and services pursuant to Sections 106 and 108 of the Tax Code, except those falling under Section 3(A)(4);	<input type="checkbox"/> NO		Once a system capable of storing and processing the required data to be transmitted to the BIR is established.
6. Registered Business Enterprises (RBE) availing of tax incentives under Section 304(D) of the Tax Code, as amended, except those falling under Section 3(A)(4);			
7. Taxpayer using Point-of-Sales (POS) System; and			
8. Other taxpayers required by the Commissioner.			

NB: In case the above taxpayers or business activities are registered as a Branch Office, the taxpayers' Head Office and all its Branch Offices shall also be mandated to issue electronic invoices.

### E-sales

Taxpayers	Required to report through ESR?	Compliance Period
1. Taxpayers engaged in e-commerce or internet transactions;	<input checked="" type="checkbox"/> YES	Once a system capable of storing and processing the required data to be transmitted to the BIR is established
2. Taxpayers under the jurisdiction of Large Taxpayers Service (LTS);		
3. Large Taxpayers under RA No. 11976 (EOPT Act) and RR No. 8-2024;		
4. Taxpayers using Computerized Accounting System (CAS) and Computerized Books of Accounts (CBA) with Accounting Records (with electronic invoicing) and other invoicing software;		
5. Taxpayer engaged in the export of goods and services pursuant to Sections 106 and 108 of the Tax Code, except those falling under Section 3(A)(4);		
6. Registered Business Enterprises (RBE) availing of tax incentives under Section 304(D) of the Tax Code, as amended, except those falling under Section 3(A)(4);		
7. Taxpayer using Point-of-Sales (POS) System; and		
8. Other taxpayers required by the Commissioner.		

NB: Micro Taxpayers under Item 1 shall be exempted.

## ADDITIONAL ALLOWABLE DEDUCTIONS FOR TAXPAYERS USING E-INVOICES AND ESR



NB: The foregoing allowable deduction shall be availed only once within the taxable year the electronic sales reporting system has been completed or final payment has been made. The importation of such electronic sales reporting system shall also be exempt from taxes.

FOR INQUIRIES AND ASSISTANCE, EMAIL US AT:



[einvoicingandsales.inquiry@roxastabamo.com](mailto:einvoicingandsales.inquiry@roxastabamo.com)