



BIR Sales Invoice Template

VAT-registered seller · one invoice per transaction · replace every sample before issuing

Company:

Prepared by:

Date:

1. Number every copy

Use one unbroken sequence per registered series. Never restart, skip, or reuse a number.

2. Fill the header first

Seller name, TIN with branch code, and the issuing address identify who billed it.

3. Key VAT-exclusive prices

Enter the unit price without VAT. The 12% line is calculated, never typed.

4. Split the sales classes

VAT-able, exempt, and zero-rated sales are reported apart, so state them.

Seller of record

Registered business name

Trade or franchise name (if different)

TIN with branch code

VAT registration status

Complete address of the issuing branch

Document

Invoice number

Date of issue

Payment terms

Tax treatment of this sale

Billed to

Customer name

Customer company

Customer address

Customer TIN

Line items — amounts are VAT-exclusive			
Description	Quantity	Unit price	Amount
Tax summary			
		VAT-able sales	₱0,00
		VAT-exempt sales	
		Zero-rated sales	
		Add: VAT at 12%	₱0,00
TOTAL AMOUNT DUE			₱0,00

Add rows above the subtotal as needed; every amount column is a formula.

Amount in words

Prepared by

Received by

Fixed values — pick from these so totals stay reportable

Tax treatment: VAT-able · VAT-exempt · Zero-rated · Mixed sales · Non-VAT

Three rules that keep this invoice defensible

1. One unbroken series per book or terminal.

Gaps and repeats are the first thing an examiner counts.

2. A VAT-registered seller invoices every sale, whatever the amount.

The ₱500 minimum belongs to non-VAT sellers only — see the note at right.

3. Show the VAT line separately.

12% of VAT-able sales, on the face of every copy, not in a footnote.

Payment terms (edit to your own)

Due on receipt · Net 7 · Net 15 · Net 30 · COD

Two fields people get wrong

Unit price is not the shelf price. Key VAT-inclusive figures and the 12% line double-counts; strip the tax first with =price/1.12.

The ₱500 rule is not yours if you are VAT-registered. Under RMC 77-2024 a non-VAT seller invoices at ₱500 or more, or on any buyer’s request; a VAT-registered person issues for every sale regardless of amount.

Source and status of every figure on this sheet	
Verified	12% VAT on the gross selling price — PwC Worldwide Tax Summaries, Philippines › Corporate › Other taxes, reviewed 01 Aug 2026.
Verified	₱500 threshold and the invoice-every-sale rule — RMC No. 77-2024 digest hosted on bir-cdn.bir.gov.ph. Quoted from the indexed text of that BIR file; the PDF itself would not render in-session.
Product config, not law	The five tax-treatment values mirror HMX module core_accounting_ph: phl_output_standard_vat_invoice, _vat_exempt_invoice, _zero_rated_invoice, _mixed_sales_invoice, _non_vat_invoice.
Not verified — confirm before printing	MIN / PTU number and issue date, the software-provider accreditation block, and the 'not valid for claim of input tax' footer. No source was retrievable, so they are left off.
Article assertion	RR 7-2024 is the live invoicing regulation (RMC 77-2024 clarifies it), but calling the official receipt a secondary document rests on secondary commentary, not primary RR text.