



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building



AUG 25 2026

REVENUE REGULATIONS NO. 006-2026

SUBJECT : Amending the Mandatory Information Contained in the Invoice Pursuant to Section 6(B) of Revenue Regulations No. 07-2024 to Include Creditable Withholding Tax Information

TO : All Internal Revenue Officials, Employees and Others Concerned

SECTION 1. SCOPE. – Pursuant to Sections 244 and 245 of the National Internal Revenue Code of 1997, as amended (Tax Code), in relation to Section 47 of Republic Act No. 11976, otherwise known as the “Ease of Paying Taxes Act”, these Regulations are hereby promulgated to amend Section 6(B) of Revenue Regulations (RR) No. 07-2024 to prescribe the inclusion of creditable withholding tax as additional information required to be contained in an invoice.

SECTION 2. AMENDATORY PROVISIONS. – Section 6(B) of RR No. 07-2024 is hereby amended to read as follows:

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“SECTION 6. Issuance of Invoices under Section 237 of the Tax Code –

XXX XXX XXX

(B) Information Contained in the Invoice– The Invoice shall contain the following information:

XXX XXX XXX

22. The amount of Creditable Withholding Tax, if applicable, shall be shown as a separate item.

XXX XXX XXX”

SECTION 3. TRANSITORY PROVISIONS. – All unused or unissued invoices existing as of the effectivity date of these Regulations may continue to be used by taxpayers until fully consumed, provided that the phrase “Less: Withholding Tax” is stamped conspicuously on the face of the invoice. Thereafter, all newly printed invoices shall reflect the same phrase prior to its use.

SECTION 4. SEPARABILITY CLAUSE. – If any of the provisions of these Regulations is subsequently declared invalid or unconstitutional, the validity of the remaining provisions hereof shall remain in full force and effect.



SECTION 5. REPEALING CLAUSE. – All other issuances and rules and regulations or parts thereof which are contrary to and inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

SECTION 6. EFFECTIVITY. – These Regulations shall take effect fifteen (15) days following its publication in the Official Gazette or the BIR Official Website, whichever comes first.



FREDERICK D. GO

Secretary of Finance

SEP 17 2026

Recommending Approval:

CHARLITO MARTIN R. MENDOZA

Commissioner of Internal Revenue



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