

● December 31, 2026 · BIR e-invoicing deadline

BIR e-invoicing, made simple.

For Philippine businesses and everyone who sells online: Shopee, Lazada, TikTok Shop, Facebook, Instagram and your own website.



PrimerLedger · www.primerledger.com

THE RULE · RMC 98-2026

E-invoicing becomes the rule on December 31, 2026.

1

Structured

Made by a registered system in BIR's format (JSON), not typed into a document.

2

Delivered digitally

To the buyer by e-mail, an online page, a QR code, an app or a website.

3

Ready for BIR

Its data can be taken out and sent to BIR when BIR calls for it.

Sources: RR 11-2025, RR 26-2025 (deadline), RMC 98-2026 IV.4. Guidance, not tax advice.

WHO IS COVERED

Not micro? Then most likely, you.

Online sellers

Marketplaces, social media, your own website.

Software invoicing

Businesses that invoice from CAS, accounting or invoicing software.

Large taxpayers

With the Large Taxpayers Service, or large under EOPT.

Others named

Anyone the Commissioner adds later.

Micro businesses (gross sales under ₱3 million a year) are exempt, and may join voluntarily.
Once in, always in, even if sales later drop. Head office and every branch are covered together.

Source: RMC 98-2026, III and IV.10, IV.16.

WHAT COUNTS

Word and Excel invoices **stop counting.**

✓ **An e-invoice**

- Issued from the system named on your PTI
- Structured data in BIR's format
- Delivered digitally; printed only if the buyer wants paper
- Locked once issued

✗ **Not an e-invoice**

- Invoices made in Word, Excel, Google Docs or Sheets
- A PDF exported from those
- Printed from a system that can't send its data: treated as a manual invoice

Source: RMC 98-2026, IV.4, IV.5, IV.7, IV.8.

THE ONLINE-SELLER PROBLEM

Thousands of orders. One invoice each.

- Every completed order on Shopee, Lazada or TikTok Shop needs its own invoice.
- Returns come weeks later, after the invoice was issued: they need credit notes.
- Some buyers want a tax invoice in their business name and TIN.
- Chat sellers on Facebook and Instagram need a way to hand over the invoice.

Completed orders 4,612

#2609SPX4A7Q2

To invoice

#2609SPX4A7Q3

To invoice

#2609SPX4A7Q4

To invoice

#2609SPX4A7Q5

To invoice

Illustration with made-up orders.

PRIMERLEDGER IN FOUR STEPS

Upload. Check. Issue. Deliver.

1

Upload

The order file you already export from Shopee, Lazada, TikTok Shop or your website. Map the columns once.

2

Check

See every invoice before it exists. Leave out test or wrong orders.

3

Issue

One e-invoice per completed order, numbered in order, in the background. An e-mail when done.

4

Deliver

A private link and QR code for every buyer, by e-mail, or paste the link in the chat.

BUILT FOR BIR'S RULES

Locked. Signed. Sent.

Locked once issued

Nobody can edit or delete an issued e-invoice. Returns become credit notes against the right invoice.

JSON in BIR's format

Saved the moment it is issued.
Download a month or a year as one ZIP for your accountant.

Signed and sent, when BIR calls for it

Digital signing and sending are built in, switched on once your business has its Permit to Transmit.

Link and QR for every buyer

Buyers open the invoice without an account.

System down? Covered.

Replace a BIR-approved manual invoice with an e-invoice that names it.

RR 7-2024 invoice layout

Your VAT or non-VAT TIN line with branch code, VAT breakdown, PTU footer.

FAST, BECAUSE IT HAS TO BE

One month of real orders, **in our own test.**

6,040

e-invoices from one month of real Shopee, Lazada and TikTok Shop orders

~5 min

for all of them, in the background

0

orders invoiced twice, even when the same month is uploaded again

1

e-invoice per order, numbered without gaps

PrimerLedger is not affiliated with Shopee, Lazada, TikTok Shop, Facebook or Instagram.

PERMITS

BIR approves businesses, not software.

PTI

Permit to Issue E-Invoices. From your RDO, before your first e-invoice. Up to 20 working days. Names your software.

EIS Certificate

Online tests with BIR, within 6 months of your PTI, or the PTI can be cancelled.

PTT

Permit to Transmit. Only when BIR calls for electronic sales reporting.

What you do: apply for your permits; your business holds them.

What PrimerLedger does: the steps on one screen, your PTI and certificate dates with reminders, a guided screen for BIR's certification tests, and sending built in for when you need it.

BIR advisory, 8 September 2025: BIR does not accredit e-invoicing software providers. Source: RMC 98-2026 II.6, II.7, IV.12, IV.15.

PRICE

₱299 a month.
Free for 3 months.

Every feature from day one, no card to start. E-invoicing, online orders, and also your books: sales, expenses with receipts, and reports in plain English.



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