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## PERFECT INVOICE POLICY

### TO ALL SUPPLIERS/VENDORS:

Please follow below instructions to ensure that payments will be made timely and efficiently.

#### A. VENDOR REGISTRATION

Vendor should be registered in SAP before invoices can be processed and paid. Please note that vendors claiming exemption from taxes (i.e., income tax, VAT) must be able to present a copy of a valid, current, and subsisting tax exemption certificate or ruling. Otherwise, PMFTC shall subject the payments to applicable taxes, if any.

Please contact your PMFTC representative for other requirements for vendor registration.

#### B. SENDING INVOICES AND PROPER ACKNOWLEDGMENT

1. For materials (such as raw materials, spare parts, marketing materials etc.) that require releasing at customs (either via sea or air); please send the **hard copy of your invoice with 1 copy of Bill of Lading as the supporting document** to the following address.

|                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>Finance Services</b><br/>Plant C&amp;D Champaca Street, Barangay Fortune, Marikina City, 1812</p> |
|-------------------------------------------------------------------------------------------------------------------------------------|

2. For items not covered by B.1: all invoices, billings, and credit notes are to be sent directly to the abovementioned address **in hard copy**. Ensure to log your deliveries on the log-sheet on site.

#### C. INVOICE REQUIREMENT

To ensure timely and efficient processing of transactions, suppliers/vendors must provide PERFECT INVOICE which contain all pertinent information as follows:

1. INVOICE must be ORIGINAL. INVOICE shall be prepared at least in duplicate, the original to be given to the buyer and the duplicate to be retained by the seller [Revenue Regulations (RR) No. 16-2005, as amended].
2. INVOICE must be REGISTERED with the Bureau of Internal Revenue (BIR).
  - For manual INVOICE, your BIR Authority to Print (ATP) Number and date of issuance must be indicated in the lower part of the INVOICE.  
If generated through Computerized Accounting System (CAS), your CAS Permit Number or Acknowledgement Certificate Control Number must be indicated at the lower part of the INVOICE.



NOTE: For this purpose, the term "Invoice" pertains to a written account evidencing the sale of goods and/or services issued to customers in the ordinary course of trade or business. This includes Sales Invoice, Commercial Invoice, Cash Invoice, Charge/Credit Invoice, Service Invoice, Billing Invoice, or Miscellaneous Invoice. In the case of **utility companies and other recurring service providers** in which a customer is being billed, they shall now issue a **"Billing Invoice" upon billing instead of Billing Statement or Statement of Account**. The Billing Invoice should contain the required information provided under RR No. 7-2024, as amended, including the quantity, unit cost and description or nature of service pursuant to Sec. 237 of the Tax Code.

3. For **TRANSACTIONS WITH VAT:**

A VAT-registered person shall issue a duly registered VAT invoice, for every sale, barter, or exchange of goods or services regardless of the amount of the transaction. A VAT invoice shall be issued as evidence of sale of goods and/or services and/or leasing of properties issued to customers in the ordinary course of trade or business, whether cash sales or on account (credit), which shall be the basis of the output tax liability of the seller and the input tax claim of the buyer.

4. For **TRANSACTIONS NOT SUBJECT TO 12% VAT:**

- a. If the transaction is exempt from VAT, invoice should be NON-VAT or the term "VAT-EXEMPT SALE" shall be written or printed prominently on the invoice;
- b. If the transaction is subject to 0% VAT (zero-rated), the term "ZERO-RATED SALE" shall be written or printed prominently on the invoice; and
- c. If the transaction involves sales which are subject to and some of which are zero-rated or exempt from VAT, the breakdown should be clearly indicated in the VAT Invoices;
- d. For supplementary documents; such as official receipts, delivery receipts, order slips, purchase orders, acknowledgment receipts, collection or cash receipts, credit/debit memo, job orders and other similar documents that form part of the accounting records of the taxpayer and/or issued to their customers; it is required, in addition to the above-enumerated applicable information, that the phrase "THIS DOCUMENT IS NOT VALID FOR CLAIM OF INPUT TAX." in bold letters, be conspicuously printed at the face of such supplementary documents.

5. The INVOICE **MUST CONTAIN THE FOLLOWING DETAILS:**

- a. Seller's company name, registered address, and a statement that the seller is a VAT-registered person followed by seller's Tax Identification Number (TIN)
- b. The term "Invoice" and related serial numbers printed prominently.
- c. Buyer's company name, registered address, and TIN. (Please see below)

|             |                                                                  |                                                         |
|-------------|------------------------------------------------------------------|---------------------------------------------------------|
| Entity Name | PMFTC INC.                                                       | FORTUNE LANDEQUITIES AND RESOURCES INC.                 |
| TIN         | 007-515-588-000                                                  | 007-516-105-000                                         |
| Address     | Plant C&D, Champaca Street, Barangay Fortune, Marikina City 1812 | 2F Allied Bank Center, 6754 Ayala Ave, Makati City 1226 |



|                      |                                                                                                      |             |
|----------------------|------------------------------------------------------------------------------------------------------|-------------|
| <b>Business Unit</b> | <b>1326 or 1621</b><br><i>(Please check your PO or coordinate with your PMFTC business partner.)</i> | <b>1327</b> |
|----------------------|------------------------------------------------------------------------------------------------------|-------------|

|                      |                                                                                                                                                                                                                      |                                                                                |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| <b>Entity Name</b>   | ORECLA REALTY, INC.                                                                                                                                                                                                  | PMI BUSINESS SOLUTIONS (PHILIPPINES) INC.                                      |
| <b>TIN</b>           | 209-854-462-00000                                                                                                                                                                                                    | 602-461-207-000                                                                |
| <b>Address</b>       | 31st Floor the Finance Centre 26 <sup>th</sup> Street<br>Cor 9 <sup>th</sup> Avenue, Fort Bonifacio South<br>District Bonifacio Global City, Fort<br>Bonifacio 1634, Taguig City NCR, Fourth<br>District Philippines | 15/F and 16/F, 8 Rockwell, Hidalgo Drive,<br>Rockwell Center, Makati City 1210 |
| <b>Business Unit</b> | <b>1623</b>                                                                                                                                                                                                          | <b>2111</b>                                                                    |

- d. Date of transaction/Invoice Date
- e. Description of goods or nature of service
- f. Quantity, unit cost and total amount of sale
- g. Discounts (if any)
- h. VAT amount should be presented as a separate line item.

Example:

|                        |              |
|------------------------|--------------|
| Sales of good/services | 100.00       |
| 12% Vat                | <u>12.00</u> |
| Total amount payable   | 112.00       |

- i. For mixed transactions, the sales involved shall be broken down into: VATable Sales, VAT Amount, Zero Rated Sales, and VAT-exempt Sales.
- j. If the taxpayer opts to issue separate invoices for the VATable sale, exempt and zero-rated components of the sale, the term "VAT-exempt Sale" is written or printed if the sale is exempt from VAT; or term "Zero-rated Sale" is written or printed if the sale is subject to zero percent (0%) VAT.
- k. Authority to Print (ATP) Number/BIR Final Permit to Use (PTU) Number/BIR Acknowledgement Certificate Control Number (ACCN) as per point C.2 of this Policy;
- l. Incoterm (foreign invoice only)
- m. Other important details:

- **PURCHASE ORDER based (PO BASED)** invoice must provide the following details:
  - ✓ Purchase Order (PO) number — PO number must be indicated in the invoice and should be the same PO number as indicated in the PO (e.g. 4500690011)
  - ✓ Correct company name and invoice billing details must be consistent with what is provided in the PO
  - ✓ Company contact person
  - ✓ Business Unit (1326, 1621, 1327, 1623 or 2111) indicated under the PO number
  - ✓ Please ensure each invoice only contains one PO number.  
For partial deliveries, one PO can be billed in multiple invoices as long as only one PO is stated in the invoice.





(COR) covering the period of service must be attached as a supporting document of the invoice/billing statement.

- ✓ INVOICE without the above phrase shall be verified by our Tax Department for the withholding of the applicable income tax rate. Kindly note that, in general, gross income derived by foreign vendors within the Philippines are subject to 25% final withholding tax.
- ✓ Correct bank details of the payment wire transfer same as initial bank details you registered in our system must be clearly indicated in your invoices. If in case, you prefer to add/change the bank details please coordinate first with your central procurement partners to avoid delayed payment release.
- ✓ Extension letter is to be attached with the transmitted invoice (Upon advice).
- ✓ Allowed the submission of supporting documents through electronic means for (a) registration of private sector foreign loans/borrowings without public sector guarantee (b) registration of inward investments; and (c) sale of FX by banks covering various FX transactions.

**NOTE: ALL INVOICE WITH INCORRECT AND INCOMPLETE DATA WILL NOT BE PROCESSED AND WILL BE RETURNED TO THE VENDOR. SAMPLE INVOICE ARE PROVIDED IN ANNEX "A".**



#### D. PAYMENT TERMS/INVOICE RECEIPT DATE/PAYMENT STATUS

- All payment terms are assumed to be pre-negotiated prior to the delivery of goods or services.
- The RECEIPT DATE of a VALID and COMPLETE INVOICE will be the start date for purposes of counting payment terms (e.g., receipt date of the new invoice where original invoice is erroneous).
- SUPPLIERS should use **SSP: Self Service Portal** to monitor their payment status through directly checking invoice status, payment schedule, invoice requirement, and FAQs. SSP can be accessed via [this link](#).
- Supplier is requested to claim the check **within 5 days from date of payment.**

#### E. CHECK PAYMENT RELEASING CENTER - Citibank Pay Link Check

**(effective 4 May 2026)**

Ayala Releasing Center

Unit 301C, 3rd Floor, Madrigal Building Ayala Avenue, Makati City

Tel: +63 2 8425 3679 | +63 2 8985 6219

Operating hours: 10 am to 4 pm (Mon – Thu); 10 am to 5 pm (Friday)

*Note: Checks are available for pick up D+1 after the Remittance Date*

#### F. APPLICABLE WITHHOLDING TAX AND RELEASE OF CERTIFICATE OF WITHHOLDING (BIR Form No. 2307) – LOCAL/DOMESTIC VENDORS

PMIBS and ORI are regular withholding agents required to withhold tax on its income payments enumerated under RR No. 2-98, as amended.

On the other hand, PMFTC and FLERI are among the Top Withholding Agents in the Philippines as notified by the BIR. As such, both entities are **also** required to withhold tax on its purchases of goods and services other than those enumerated under RR No. 2-98, as amended.

| In general                              |        |
|-----------------------------------------|--------|
| Purchase of Goods:                      | 1%     |
| Purchase of Services:                   | 2%     |
| Specific income payments (RR No. 2-98): |        |
| Rental or lease payment:                | 5%     |
| Professional fees:                      | 10/15% |
| Payments to contractors:                | 2%     |
| Payments to advertising agencies:       | 2%     |

Please note that for vendors selling both goods and services, the transactions should be billed separately and applicable rate of 1% and 2% shall be applied respectively. However, in case of failure to separately bill goods and services, the higher rate of 2% shall apply (RMC No. 72-2004).



**RELEASING OF CERTIFICATE OF WITHHOLDING:**

**For PMFTC, ORI and FLERI**

31<sup>st</sup> floor, the Finance Center, 26<sup>th</sup> Street corner 9<sup>th</sup> Avenue, Bonifacio Global City, Taguig, Metro Manila

**For PMIBS**

16<sup>th</sup> floor, 8 Rockwell, Hidalgo Drive, Rockwell Center, Poblacion Makati City

Operating hours : 9:00 am to 11:00 am / 2:30 pm to 4:30 pm (Monday – Friday)

*Note: Available 20 days after end of calendar quarter*

**H. OTHERS**

Any changes to your vendor details or information such as address, email, phone number, bank details and others, please inform your PMFTC business partner or procurement partner via email, so any update can be reflected in the system.



**ANNEX "A"**  
**SAMPLE INVOICE**

**SAMPLE VAT INVOICE**

|                                                                                   |  |                                                                                            |                             |
|-----------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------|-----------------------------|
|  |  | <b>SANDBOX</b>                                                                             |                             |
|                                                                                   |  | <b>ANNYEONG SEYOH &amp; CO</b>                                                             |                             |
|                                                                                   |  | VAT REG TIN 123-456-789-00000                                                              |                             |
|                                                                                   |  | 4TH FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR-<br>SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000 |                             |
|                                                                                   |  | <b>INVOICE</b>                                                                             |                             |
|                                                                                   |  | <b>Invoice No. 5000001</b>                                                                 |                             |
| <input type="checkbox"/> CASH SALES                                               |  | Date:                                                                                      | AUGUST 1, 2024              |
| <input type="checkbox"/> CHARGE SALES                                             |  |                                                                                            |                             |
| <b>SOLD TO:</b>                                                                   |  |                                                                                            |                             |
| Registered Name : PMFTC INC.                                                      |  |                                                                                            |                             |
| TIN : 007-515-588-000                                                             |  |                                                                                            |                             |
| Business Address : PLANT C & D CHAMPACA STREET BRGY. FORTUNE MARIKINA CITY        |  |                                                                                            |                             |
| <b>Item Description/<br/>Nature of Service</b>                                    |  | <b>Quantity</b>                                                                            | <b>Unit Cost/<br/>Price</b> |
| ABC UNIT PO Number 45001                                                          |  | 10 PCS                                                                                     | PHP 1,000.00                |
|                                                                                   |  |                                                                                            |                             |
|                                                                                   |  |                                                                                            |                             |
|                                                                                   |  |                                                                                            |                             |
|                                                                                   |  |                                                                                            |                             |
| <b>VATable Sales</b>                                                              |  | <b>PHP 10,000.00</b>                                                                       |                             |
| <b>VAT</b>                                                                        |  | <b>1, 200.00</b>                                                                           |                             |
| <b>Zero-Rated Sales</b>                                                           |  |                                                                                            |                             |
| <b>VAT-Exempt Sales</b>                                                           |  |                                                                                            |                             |
| <input type="checkbox"/> Received the amount of                                   |  |                                                                                            |                             |
|                                                                                   |  |                                                                                            |                             |
|                                                                                   |  | <b>Total Sales (VAT Inclusive)</b>                                                         |                             |
|                                                                                   |  | <b>PHP 11,200.00</b>                                                                       |                             |
|                                                                                   |  | <b>Less: VAT</b>                                                                           |                             |
|                                                                                   |  | <b>1, 200.00</b>                                                                           |                             |
|                                                                                   |  | <b>Amount : Net of VAT</b>                                                                 |                             |
|                                                                                   |  | <b>PHP 10,000.00</b>                                                                       |                             |
|                                                                                   |  | <b>Less: Discount [SC/PWD/NAAC/MOV/SP]</b>                                                 |                             |
|                                                                                   |  |                                                                                            |                             |
|                                                                                   |  | <b>Add: VAT</b>                                                                            |                             |
|                                                                                   |  | <b>1, 200.00</b>                                                                           |                             |
|                                                                                   |  | <b>Less: Withholding Tax</b>                                                               |                             |
|                                                                                   |  |                                                                                            |                             |
|                                                                                   |  | <b>TOTAL AMOUNT DUE</b>                                                                    |                             |
|                                                                                   |  | <b>PHP 11,200.00</b>                                                                       |                             |
|                                                                                   |  | <b>SC/PWD/NAAC/MOV/<br/>Solo Parent ID No.:</b>                                            |                             |
|                                                                                   |  |                                                                                            |                             |
|                                                                                   |  | <b>SC/PWD/NAAC/MOV/<br/>Signature:</b>                                                     |                             |
|                                                                                   |  |                                                                                            |                             |
| <b>PERMIT TO USE LOOSE LEAF NO.: LLSI0440224-00087</b>                            |  |                                                                                            |                             |
| <b>DATE ISSUED: 06-FEB-2024</b>                                                   |  |                                                                                            |                             |
| <b>BIR AUTHORITY TO PRINT NO.: 3AU00000805822</b>                                 |  |                                                                                            |                             |
| <b>DATE ISSUED: 23-FEB-2024</b>                                                   |  |                                                                                            |                             |
| <b>APPROVED SERIES: 5000001 – 5000500 10BKLTS (3X)</b>                            |  |                                                                                            |                             |



## SAMPLE NON-VAT INVOICE

|                                                                                                                                                                                                                                                                                                                                                                                            | <b>SANDBOX</b><br>Operated by<br><b>ANNYEONG SEYOH &amp; CO</b><br>NON-VAT REG TIN 123-456-789-00000<br>4 <sup>TH</sup> FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR-<br>SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000 | <b>INVOICE</b>                                                                                                                                 |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--------|--------------------------------|--------|--------------|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------|---------------|----------------------------------------|--|-----------------------|--|-------------------------|---------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                | Invoice No. 5000001                                                                                                                            |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| <input type="checkbox"/> CASH SALES<br><input type="checkbox"/> CHARGE SALES                                                                                                                                                                                                                                                                                                                                                                                                | Date:                                                                                                                                                                                                          | AUGUST 1, 2024                                                                                                                                 |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| <b>SOLD TO:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| Registered Name : PMFTC INC.                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| TIN : 007-515-588-000                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| Business Address : PLANT C & D CHAMPACA STREET BRGY. FORTUNE MARIKINA CITY                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| <table><thead><tr><th>Item Description/<br/>Nature of Service</th><th>Quantity</th><th>Unit Cost/<br/>Price</th><th>Amount</th></tr></thead><tbody><tr><td>ABC UNIT PO Number 45002</td><td>10 PCS</td><td>PHP 1,000.00</td><td>PHP 10,000.00</td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr></tbody></table> | Item Description/<br>Nature of Service                                                                                                                                                                         | Quantity                                                                                                                                       | Unit Cost/<br>Price                     | Amount | ABC UNIT PO Number 45002       | 10 PCS | PHP 1,000.00 | PHP 10,000.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | <table><tr><td><b>Total Sales</b></td><td>PHP 10,000.00</td></tr><tr><td>Less: Discount<br/>[SC/PWD/NAAC/MOV/SP]</td><td> </td></tr><tr><td>Less: Withholding Tax</td><td> </td></tr><tr><td><b>TOTAL AMOUNT DUE</b></td><td>PHP 10,000.00</td></tr></table> |  | <b>Total Sales</b> | PHP 10,000.00 | Less: Discount<br>[SC/PWD/NAAC/MOV/SP] |  | Less: Withholding Tax |  | <b>TOTAL AMOUNT DUE</b> | PHP 10,000.00 |
| Item Description/<br>Nature of Service                                                                                                                                                                                                                                                                                                                                                                                                                                      | Quantity                                                                                                                                                                                                       | Unit Cost/<br>Price                                                                                                                            | Amount                                  |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| ABC UNIT PO Number 45002                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10 PCS                                                                                                                                                                                                         | PHP 1,000.00                                                                                                                                   | PHP 10,000.00                           |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| <b>Total Sales</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | PHP 10,000.00                                                                                                                                                                                                  |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| Less: Discount<br>[SC/PWD/NAAC/MOV/SP]                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| Less: Withholding Tax                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| <b>TOTAL AMOUNT DUE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                     | PHP 10,000.00                                                                                                                                                                                                  |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| <input type="checkbox"/> Received the amount of _____                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| <b>"THIS DOCUMENT IS<br/>NOT VALID FOR CLAIM<br/>OF INPUT TAX."</b>                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                | <table><tr><td>SC/PWD/NAAC/MOV/<br/>Solo Parent ID No.:</td><td> </td></tr><tr><td>SC/PWD/NAAC/MOV/<br/>Signature:</td><td> </td></tr></table> | SC/PWD/NAAC/MOV/<br>Solo Parent ID No.: |        | SC/PWD/NAAC/MOV/<br>Signature: |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| SC/PWD/NAAC/MOV/<br>Solo Parent ID No.:                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| SC/PWD/NAAC/MOV/<br>Signature:                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| PERMIT TO USE LOOSE LEAF NO.: LLSI0440224-00059<br>DATE ISSUED: 06-FEB-2024                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |
| BIR AUTHORITY TO PRINT NO.: 3AU00000805762<br>DATE ISSUED: 23-FEB-2024<br>APPROVED SERIES: 5000001 – 5000500 10BKLTS (3X)                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                |                                                                                                                                                |                                         |        |                                |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                                                              |  |                    |               |                                        |  |                       |  |                         |               |



## SAMPLE VAT INVOICE – VAT-EXEMPT SALE

|                                                                                   |          |                                                                                                                           |                |
|-----------------------------------------------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------|----------------|
|  |          | <b>SANDBOX</b>                                                                                                            |                |
|                                                                                   |          | <b>ANNYEONG SEYOH &amp; CO</b>                                                                                            |                |
|                                                                                   |          | VAT REG TIN 123-456-789-00000                                                                                             |                |
|                                                                                   |          | 4 <sup>TH</sup> FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR-<br>SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000                    |                |
|                                                                                   |          | <b>INVOICE</b>                                                                                                            |                |
|                                                                                   |          | <b>VAT-EXEMPT SALE</b>                                                                                                    |                |
|                                                                                   |          | Invoice No. 5000001                                                                                                       |                |
| <input type="checkbox"/> CASH SALES                                               |          | Date:                                                                                                                     | AUGUST 1, 2024 |
| <input type="checkbox"/> CHARGE SALES                                             |          |                                                                                                                           |                |
| <b>SOLD TO:</b>                                                                   |          |                                                                                                                           |                |
| Registered Name : PMFTC INC.                                                      |          |                                                                                                                           |                |
| TIN : 007-515-588-000                                                             |          |                                                                                                                           |                |
| Business Address : PLANT C & D CHAMPACA STREET BRGY. FORTUNE MARIKINA CITY        |          |                                                                                                                           |                |
| Item Description/<br>Nature of Service                                            | Quantity | Unit Cost/<br>Price                                                                                                       | Amount         |
| ABC UTILITY CHARGES<br>FOR THE MONTH OF JULY 2024                                 | 1 QTY    | PHP 5,000.00                                                                                                              | PHP 5,000.00   |
|                                                                                   |          |                                                                                                                           |                |
|                                                                                   |          |                                                                                                                           |                |
|                                                                                   |          |                                                                                                                           |                |
| <b>Total VAT-Exempt Sales</b>                                                     |          | PHP 5,000.00                                                                                                              |                |
| Less: Discount<br>[SC/PWD/NAAC/MOV/SP]                                            |          |                                                                                                                           |                |
| Less: Withholding Tax                                                             |          |                                                                                                                           |                |
| <b>TOTAL AMOUNT DUE</b>                                                           |          | <b>PHP 5,000.00</b>                                                                                                       |                |
| SC/PWD/NAAC/MOV/<br>Solo Parent ID No.:                                           |          |                                                                                                                           |                |
| SC/PWD/NAAC/MOV/<br>Signature:                                                    |          |                                                                                                                           |                |
| <b>"THIS DOCUMENT IS<br/>NOT VALID FOR CLAIM<br/>OF INPUT TAX."</b>               |          |                                                                                                                           |                |
| PERMIT TO USE LOOSE LEAF NO.: LLSI0440224-00017<br>DATE ISSUED: 06-FEB-2024       |          | BIR AUTHORITY TO PRINT NO.: 3AU00000805122<br>DATE ISSUED: 23-FEB-2024<br>APPROVED SERIES: 5000001 – 5000500 10BKLTS (3X) |                |



## SAMPLE VAT INVOICE – ZERO-RATED SALE

|                                                                                                                                                                                                                                                                                                                                                          | <b>SANDBOX</b><br><b>ANNYEONG SEYOH &amp; CO</b><br>VAT REG TIN 123-456-789-00000<br>4 <sup>TH</sup> FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR-<br>SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000 | <b>INVOICE</b><br><b>ZERO-RATED SALE</b> |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|---------------------|--------|--------------------------|--------|--------------|---------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                             | Invoice No. 5000001                      |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <input type="checkbox"/> CASH SALES<br><input type="checkbox"/> CHARGE SALES                                                                                                                                                                                                                                                                                                                                                              | Date:                                                                                                                                                                                       | AUGUST 1, 2024                           |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>SOLD TO:</b>                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Registered Name : PMFTC INC.                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| TIN : 007-515-588-000                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Business Address : PLANT C & D CHAMPACA STREET BRGY. FORTUNE MARIKINA CITY                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <table border="1"><thead><tr><th>Item Description/<br/>Nature of Service</th><th>Quantity</th><th>Unit Cost/<br/>Price</th><th>Amount</th></tr></thead><tbody><tr><td>ABC GROCERIES &amp; SUPPLIES</td><td>10 PCS</td><td>PHP 1,000.00</td><td>PHP 10,000.00</td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td><td> </td></tr></tbody></table> | Item Description/<br>Nature of Service                                                                                                                                                      | Quantity                                 | Unit Cost/<br>Price | Amount | ABC GROCERIES & SUPPLIES | 10 PCS | PHP 1,000.00 | PHP 10,000.00 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Item Description/<br>Nature of Service                                                                                                                                                                                                                                                                                                                                                                                                    | Quantity                                                                                                                                                                                    | Unit Cost/<br>Price                      | Amount              |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ABC GROCERIES & SUPPLIES                                                                                                                                                                                                                                                                                                                                                                                                                  | 10 PCS                                                                                                                                                                                      | PHP 1,000.00                             | PHP 10,000.00       |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>Total Zero-rated Sales</b>                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                             | PHP 10,000.00                            |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Less: Discount<br>[SC/PWD/NAAC/MOV/SP]                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Less: Withholding Tax                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>TOTAL AMOUNT DUE</b>                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                             | PHP 10,000.00                            |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| SC/PWD/NAAC/MOV/<br>Solo Parent ID No.:                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| SC/PWD/NAAC/MOV/<br>Signature:                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PERMIT TO USE LOOSE LEAF NO.: LLSI0440224-00097<br>DATE ISSUED: 06-FEB-2024                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| BIR AUTHORITY TO PRINT NO.: 3AU00000805892<br>DATE ISSUED: 23-FEB-2024<br>APPROVED SERIES: 5000001 – 5000500 10BKLTS (3X)                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                             |                                          |                     |        |                          |        |              |               |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



## SAMPLE NON-VAT INVOICE – MIXED SALES

|                                                                                                                           |  |                                                                                                                                                                                                                |                     |                            |  |
|---------------------------------------------------------------------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------------------|--|
|                                          |  | <b>SANDBOX</b><br>Operated by<br><b>ANNYEONG SEYOH &amp; CO</b><br>NON-VAT REG TIN 123-456-789-00000<br>4 <sup>TH</sup> FLOOR, BIR BLDG. SEN. MIRIAM P. DEFENSOR-<br>SANTIAGO AVE., PINYAHAN, QUEZON CITY 1000 |                     | <b>INVOICE</b>             |  |
|                                                                                                                           |  |                                                                                                                                                                                                                |                     | <b>Invoice No. 5000001</b> |  |
| <input type="checkbox"/> CASH SALES<br><input type="checkbox"/> CHARGE SALES                                              |  | Date:                                                                                                                                                                                                          |                     | AUGUST 1, 2024             |  |
| <b>SOLD TO:</b>                                                                                                           |  |                                                                                                                                                                                                                |                     |                            |  |
| Registered Name : PMFTC INC.                                                                                              |  |                                                                                                                                                                                                                |                     |                            |  |
| TIN : 007-515-588-000                                                                                                     |  |                                                                                                                                                                                                                |                     |                            |  |
| Business Address : PLANT C & D CHAMPACA STREET BRGY. FORTUNE MARIKINA CITY                                                |  |                                                                                                                                                                                                                |                     |                            |  |
| Item Description/<br>Nature of Service                                                                                    |  | Quantity                                                                                                                                                                                                       | Unit Cost/<br>Price | Amount                     |  |
| ABC UTILITY CHARGES<br>FOR THE MONTH OF JULY 2024                                                                         |  | 1 QTY                                                                                                                                                                                                          | PHP 5,000.00        | PHP 5,000.00               |  |
| ABC RENTALS FOR THE<br>MONTH OF JULY 2024                                                                                 |  | 1 QTY                                                                                                                                                                                                          | PHP 8,000.00        | PHP 8,000.00               |  |
|                                                                                                                           |  |                                                                                                                                                                                                                |                     |                            |  |
|                                                                                                                           |  |                                                                                                                                                                                                                |                     |                            |  |
|                                                                                                                           |  |                                                                                                                                                                                                                |                     |                            |  |
|                                                                                                                           |  |                                                                                                                                                                                                                |                     |                            |  |
| <b>Exempt Sales</b>                                                                                                       |  | PHP 5,000.00                                                                                                                                                                                                   |                     |                            |  |
| <b>Sales Subject to<br/>Percentage Tax</b>                                                                                |  | PHP 8,000.00                                                                                                                                                                                                   |                     |                            |  |
|                                                                                                                           |  | <b>Total Sales</b>                                                                                                                                                                                             |                     | PHP 13,000.00              |  |
|                                                                                                                           |  | Less: Discount<br>[SC/PWD/NAAC/MOV/SP]                                                                                                                                                                         |                     |                            |  |
|                                                                                                                           |  | Less: Withholding Tax                                                                                                                                                                                          |                     |                            |  |
|                                                                                                                           |  | <b>TOTAL AMOUNT DUE</b>                                                                                                                                                                                        |                     | PHP 13,000.00              |  |
| <b>"THIS DOCUMENT IS<br/>NOT VALID FOR CLAIM<br/>OF INPUT TAX."</b>                                                       |  | SC/PWD/NAAC/MOV/<br>Solo Parent ID No.:                                                                                                                                                                        |                     |                            |  |
|                                                                                                                           |  | SC/PWD/NAAC/MOV/<br>Signature:                                                                                                                                                                                 |                     |                            |  |
| PERMIT TO USE LOOSE LEAF NO.: LLSI0440224-00379<br>DATE ISSUED: 06-FEB-2024                                               |  |                                                                                                                                                                                                                |                     |                            |  |
| BIR AUTHORITY TO PRINT NO.: 3AU00000808942<br>DATE ISSUED: 23-FEB-2024<br>APPROVED SERIES: 5000001 – 5000500 10BKLTS (3X) |  |                                                                                                                                                                                                                |                     |                            |  |