



CAS Invoice Fields
Sales Data Transmission System

No.	Field Name	Mandatory/Optional	Default Value	Remarks
1	Company SI/OR/SB/DM/CM No.	Mandatory		
2	SI/OR/SB/DM/CM Issuance Date	Mandatory		Format: YYYYMMDD
3	BIR e-invoice Unique ID	Mandatory		
4	Document Type	Mandatory		01: Sales Invoice (SI) 02: Debit Memo (DM) / Debit Note (DN) 03: Credit Memo (CM) / Credit Note (CN) 04: Service Billing (SB, Statement of Account / Billing Statement) 05: Official Receipt (OR)
5	Transaction Classification	Mandatory		01 : VATable 02 : Zero-Rated 03 : VAT Exempt
6	Correction Yes or Not	Mandatory		The value is 'Y' for corrected/adjusted/modified documents; otherwise, the value is "N"
7	e-Invoice correction code	Conditional		<p>Mandatory field if the value in "CorrYN" is 'Y'</p> <p>01: Error - In any mandatory field such as: a. Seller Information (TIN & Branch Code, Registered Name, VAT Type) b. Buyer Information (TIN & Branch Code, Registered Name) c. Details of Sales, Amount, etc. - Total Net Sales After Discount - VAT Amount - Issuance Date - Details of Sold Items d. Classification of Sales as Taxable, Exempt, or Zero-rated.</p> <p>02: Duplication - Sales data transmitted more than once regardless of transaction period.</p> <p>03: Addition/reduction - Addition/reduction of contracted volume or amount</p> <p>04: Cancellation - For sales data previously transmitted but transaction was subsequently cancelled or rescinded by buyer/seller for failure to consummate. Full return of goods without replacement is considered cancellation.</p> <p>05: Return - For original goods supplied and returned for replacement. Ex: Damaged, defective, wrong specifications, change item,</p>



				<p>or for any other reason</p> <p>09: Others - In one of the following cases:</p> <p>a. if not covered by the aforementioned errors</p> <p>b. if multiple documents are issued a single adjustment document and correction code cannot be specified</p> <p>c. if the code of the adjustment document is not distinguished in the CAS</p>
8	E-Invoice Unique ID of the document to be corrected	Conditional		This is the 'e-invoice unique ID' of the previously transmitted sales data to EIS to be modified/corrected/adjusted.
9	Remarks1	Optional		Explanation for the correction made
10	Seller TIN	Mandatory	000000000	9-digit TIN of seller
11	Branch Code	Mandatory	00000	5-digit branch code
12	Seller Type	Mandatory		0 : VAT registered 1 : Non-VAT registered
13	Registered Name	Mandatory		
14	Business Name/Trade Name	Mandatory		
15	Email address	Optional		
16	Registered Address	Mandatory		
17	Buyer TIN	Mandatory	000000000	9-digit TIN of the buyer
18	Branch Code	Mandatory	00000	5-digit branch code
19	Registered Name	Mandatory		
20	Business Name/Trade Name	Mandatory		
21	Email address	Optional		
22	Registered Address	Optional		
23	Delivery Address	Optional		Address where goods/service will be delivered/rendered
24	Airway Bill Number	Optional		Applicable only to exporters
25	Airway Bill Number Date	Optional		Format: YYYYMMDD
26	Bill of Lading Number	Optional		Applicable only to exporters
27	Bill of Lading Number Date	Optional		Format: YYYYMMDD
28	Item Name	Mandatory		Name/brand of product
29	Item Description/Service	Optional		Description of item sold. Example: Size, color; nature of service ex. Rental, food service



30	Item Quantity	Mandatory	0.00	
31	Item Unit of measure	Optional		
32	Unit Cost	Mandatory		Price per unit, net of VAT
33	Item Sales Amount	Mandatory	0.00	Item Qty x Unit Cost
34	Regular Item Discount Amount	Mandatory	0.00	Granted per item
35	Special Item Discount Amount	Mandatory	0.00	Granted per item
36	Net of Item Sales	Mandatory	0.00	Item Sales amount – regular disc – special disc
37	Total of Net of Item Sales	Mandatory	0.00	Total of all "Net of Item Sales"
38	Senior Citizen Discount Amount	Mandatory	0.00	Applicable to transactions with Senior Citizen (SC)
39	PWD Discount Amount	Mandatory	0.00	Applicable to transactions with Person With Disability (PWD)
40	Regular Discount Amount	Mandatory	0.00	Granted based on the Total of Net of Item Sales
41	Special Discount Amount	Mandatory	0.00	Granted based on the Total of Net of Item Sales
42	Remarks2	Optional		Brief explanation of discount, If needed
43	Other taxable revenue	Mandatory	0.00	Other taxable revenues not part of the primary revenue-generating items
44	Total Net Sales After Discounts	Mandatory		Total of Net of Item Sales + Other Taxable Revenue - Discounts (SC/PWD/Regular/Special)
45	VAT Amount	Mandatory	0.00	VAT Amount reflected in the document
46	Withholding Tax-Income Tax	Mandatory	0.00	Amount withheld by buyer for purposes of income tax.
47	Withholding Tax-Business VAT	Mandatory	0.00	Amount withheld by buyer for purposes of VAT.
48	Withholding Tax-Business Percentage	Mandatory	0.00	Amount withheld by buyer on transactions subject to percentage tax.
49	Other Non-taxable charges	Mandatory	0.00	Any non-taxable charges of seller to buyer
50	Net Amount Payable	Mandatory	0.00	Amount to be paid by the buyer.
51	Currency	Mandatory		Currency used in the transaction using the 3 letter codes (e.g.: JPY, USD, SGD).
52	Conversion Rate	Mandatory		Forex conversion rate as shown in the document
53	Currency Amount	Mandatory		Value in foreign currency as indicated in the document
54	PTU Number/Acknowledgment Certificate Control Number	Mandatory		Number issued by the BIR allowing/registering taxpayer's use of Computerized Accounting System (CAS)