REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

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REVENUE MEMORANDUM CIRCULAR NO. 12-2023

SUBJECT : Availability of Online Application for Registration Information Updates and Other Online Facilities for Registration-Related Transactions through Online Registration and Update System

FOR : All Internal Revenue Officials, Employees, Taxpayers and Others Concerned

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This Circular is issued to announce the implementation of online application for registration information updates and other online facilities for registration-related transactions through Online Registration and Update System (ORUS) starting **January 23, 2023**.

The updating of the following registration information is available online through ORUS:

Features	Application Details
Registration Information Update	• Availment of 8% Income Tax Return Option • Submission of Application for Change in Accounting Period • Registration/Addition of Tax Incentive • Change/Update of Contact Type • Change/Update of Contact Person/Authorized Representative • Change/Update of Stockholders/Members/Partners
Secondary Registration	• Registration of Permit to Use (PTU) Loose-leaf • System Registration of Computerized Accounting System (CAS)
Other Online Facility	• Submission of Application for Closure or De-registration of Business • Submission of Application for TIN Cancellation

Taxpayers who already have an existing ORUS account may access and avail the online registration updates and other functionalities by logging-in to the system. Taxpayers who do not have an ORUS account and opted to use the said online registration-related facilities **are required to enroll or create an account in ORUS** following the guidelines prescribed under Revenue Memorandum Circular (RMC) No. 122-2022.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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