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

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RECORDS MGT. DIVISION
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January 10, 2023

REVENUE MEMORANDUM CIRCULAR NO. 3-2023

SUBJECT : Prescribing the Policies and Guidelines on the Online Registration of Books of Accounts

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

This Circular is being issued to amend Section 2 of Revenue Memorandum Circular No. 29-2019 in relation to the manner of registration of books of accounts using the Online Registration and Update System (ORUS) facility, which shall now read as follows:

"Section 2. Registration of Books of Accounts (BAs)

All books of accounts shall be registered online with the Bureau's Online Registration and Update System (ORUS). Instead of the manual stamping of books of accounts, a Quick Response (QR) Code shall be generated, which can be validated online.

The manners of bookkeeping or maintaining of books of accounts is summarized as follows:

For New Business Registrants

Type of Books of Accounts	Deadline for Registration	Frequency
1. Manual Books of Accounts	Before the deadline for filing of the initial quarterly Income Tax return or the annual Income Tax return, whichever comes earlier.	Before the full consumption of the pages of the previously registered books

For Existing Business Taxpayers or Subsequent Registration

Type of Books of Accounts	Deadline for Registration	Frequency
1. Manual Books of Accounts	Before use of the books.	Before the full consumption of the pages of the previously registered books
2. Permanently Bound Loose leaf Books of Accounts	Within fifteen (15) days after the end of each taxable year or within 15 days from the closure of business operations,	Annually

	whichever comes earlier, unless extended by the Commissioner or his duly authorized representative, upon request of the taxpayer before the lapse of the said period.	
3. Computerized Books of Accounts	Within thirty (30) days from the close of each taxable year or within 30 days from the closure of operations, whichever comes earlier, unless extended by the Commissioner or his duly authorized representative, upon request of the taxpayer before the lapse of the said period.	Annually

New sets of manual books of accounts (BAs) are not required to be registered every year. However, taxpayers may opt to use new set of books of accounts yearly. Hence, new sets of manual BAs shall be registered before its use.

Online Registration of Books of Accounts and QR Stamping

Taxpayers who shall register their books of accounts shall use the BIR Online Registration and Update System (ORUS) at **https://orus.bir.gov.ph**. Upon successful registration, the system shall generate the "**QR Stamp**", which the taxpayers shall paste on the first page of their manual books of accounts and permanently bound loose leaf books of accounts. In the case of computerized books of account, the "**QR Stamp**" shall be attached to the transmittal letter showing detailed content of the USB flash drive where the books of accounts and other accounting records are stored/saved.

The QR Stamp (Annex) shall have the following taxpayer information printed:

1. TIN;
2. Registered Name;
3. Registered Address;
4. Type of Book (Manual, Loose leaf or Computerized);
5. Book Registered;
6. Permit No./Acknowledgement Certificate Control No.(ACCN) - *for Loose Leaf or Computerized*
7. PTU/ACCN Date issued - *for Loose Leaf or Computerized*
8. Quantity;
9. Volume No.;
10. Date Registered;

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11. Date Approved; and
12. QR Code.

The QR Code shall determine the authenticity of the printed QR Stamp when scanned by any smartphone, which will be redirected to the BIR ORUS website."

Transitory Provision

Upon initial implementation of online registration of books of accounts through ORUS, taxpayers shall still be allowed to register and stamp their manual books of accounts at the Revenue District Office/ Large Taxpayer Division/Office where the Head Office or Branch is registered.

The Revenue District Office/ Large Taxpayer Division/Office shall announce and inform taxpayers under its jurisdiction that the registration of books of accounts can be done manually or online.

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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