REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

MAR 2 0 2023

REVENUE MEMORANDUM CIRCULAR NO. 36-2023

SUBJECT : Availability of Other Registration-Related Online Transactions, Functions and Features in the BIR Online Registration and Update System (ORUS)

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

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This Circular is issued to announce the availability and implementation of the following registration-related online transactions, functions and features in the BIR Online Registration and Update System (ORUS) starting **March 17, 2023**:

- Online Payment (e-Payment) of Annual Registration Fee (RF) for New Business Registrants
- Online Inquiry of RF Payment for BIR Internal Users
- Application for Cancellation of Permit to Use (PTU) Loose-leaf and Acknowledgement Certificate (AC) of Computerized Accounting System (CAS)
- Online Verification of Taxpayer Identification Number (TIN)
- BIR Registered Business Search Facility

Taxpayers who already have an existing ORUS account may avail the additional online transactions, functions and features by logging-in to the system by accessing it through the BIR website (www.bir.gov.ph) under the eServices icon or thru URL https://orus.bir.gov.ph. Those taxpayers who do not have an ORUS account and opted to use the said online registration facility of the BIR 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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