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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BAGONG PILIPINAS

January 15, 2026

REVENUE MEMORANDUM CIRCULAR NO. 004 - 2026

SUBJECT : Clarification on the Mandatory Registration of Permanently Bound Loose-Leaf Books of Accounts and Computerized Books of Accounts Through the Online Registration and Update System (ORUS), and Extension of Registration Deadlines

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

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This Circular is issued to reiterate, and clarify existing policies on the registration of Permanently Bound Loose-Leaf Books of Accounts and Computerized Books of Accounts, and to announce the extension of registration deadlines due to intermittent technical issues affecting the ORUS.

I. Mandatory Registration Through ORUS

Pursuant to Revenue Memorandum Circular No. 3-2023, and considering that ORUS has been fully implemented nationwide since 2023, the registration of Permanently Bound Loose-Leaf Books of Accounts and Computerized Books of Accounts shall be strictly and mandatorily completed online through ORUS within the prescribed deadlines, unless an extension is granted by the Commissioner of Internal Revenue or his duly authorized representative, upon request of the taxpayer filed before the lapse of the original period.

After successful registration via ORUS, a QR Code stamp shall be generated, which can be validated online.

1. For Permanently Bound Loose-Leaf Books of Accounts, the QR Code shall be affixed to the first page of the bound books.
2. For Computerized Books of Accounts, the QR Code shall be printed and kept for record purposes.

II. Manual Registration; Exceptional Cases

In cases of system downtime or technical errors that prevent online registration through ORUS, taxpayers may be allowed to submit their application for registration manually (for stamping) at the RDO of the Head Office or Branch Office where the taxpayer's TIN or Branch TIN is registered.

Manual registration shall be accepted only upon compliance with any of the following conditions:

1. An official advisory on ORUS system unavailability has been issued; or
2. A screenshot of the error message encountered during the online registration process is presented.

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III. Records Not Covered by ORUS Registration

The registration of Loose-Leaf Invoices, Receipts, and other accounting records shall continue to be processed manually at the concerned RDO, as these transactions are not yet available online through ORUS.

IV. Extension of Registration Deadlines

Due to intermittent log-in connectivity issues experienced by ORUS arising from ongoing technical concerns, the deadlines for registration are hereby extended as follows:

REGISTRATION	DEADLINE	EXTENSION
Registration of Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records	January 15, 2026	January 31, 2026
Registration of Computerized Books of Accounts and Other Accounting Records	January 30, 2026	February 17, 2026

V. Compliance

Taxpayers are enjoined to comply strictly with the foregoing requirements within the extended deadlines to avoid the imposition of penalties under existing revenue laws, rules, and regulations.

For your information and guidance.

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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