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

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REVENUE MEMORANDUM CIRCULAR NO. 48-2023

SUBJECT : **Availability of Additional Features and Functionalities 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 and Employees, Taxpayers, and All Others Concerned**

This Circular is issued to announce the availability and implementation of the additional features and functionalities of the online application for registration information updates and other online facilities for registration-related transactions through Online Registration and Update System (ORUS) starting **April 28, 2023**.

The following additional features and functionalities related to registration information shall be available online through ORUS:

Features	Application Details
Business Registration	• Conversion of Non-Business Taxpayers (e.g. Employee, E.O. 98) with existing TIN to Business Taxpayers • Registration of New Branch • Registration of New Facility
Update of Registration (with Certificate of Registration generation)	• Addition of Tax Type • Registration of Additional Business/Trade Name • Registration of Additional Line of Business • Change in Registered Name of Non-Individual taxpayers • Update/Change in Registered Address or Transfer of Registration • Update/Change of Civil Status

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 opt 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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