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

BUREAU OF INTERNAL REVENUE
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REVENUE MEMORANDUM CIRCULAR NO. 54-2024

SUBJECT : **Amending Revenue Memorandum Circular No. 91-2018 Relative to the Taxpayer Identification Number (TIN) Issuance to Clients of Microfinance Non-Government Organizations (MF-NGOs) and Members of Cooperatives through Online Registration and Update System (ORUS)**

TO : **Microfinance NGO-Regulatory Council, Accredited Microfinance Non-Government Organizations, Cooperatives, Internal Revenue Officials, Employees and All Others Concerned**

This Circular is hereby issued to inform Microfinance Non-Government Organizations (MF-NGOs), Cooperatives and their clients and members, respectively, that Taxpayer Identification Number (TIN) Issuance for Executive Order (E.O.) No. 98 Taxpayers can now be generated through the Bureau's Online Registration and Update System (ORUS).

Clients of the MF-NGOs and members of Cooperative can directly apply for TIN through ORUS using the E.O. 98 Functionality following the procedures in the attached ORUS User Guide/Taxpayer Job Aid.

This Circular supersedes the Policies and Guidelines prescribed under RMC No. 91-2018 with respect to the TIN Issuance to Clients of Microfinance Non-Government Organizations using the BIR eRegistration (eREG) System. All access granted to the authorized users of the said system shall be suspended on **April 30, 2024**.

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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