Republic of the Philippines
Department of Finance
BUREAU OF INTERNAL REVENUE

Bringing in Revenues for Nation-building

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
RECEIVED
AUG 14 2024

AUG 14 2024

REVENUE MEMORANDUM CIRCULAR NO. 091-2024

SUBJECT : Clarification on Registration Procedures Pursuant to Revenue Regulations No. 7-2024, as amended by Revenue Regulations No. 11-2024

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

---

With the passage of Republic Act (RA) No. 11976, otherwise known as "Ease of Paying Taxes (EOPT) Act", this Circular is hereby issued to clarify (thru Question and Answer) registration-related procedures provided under Revenue Regulations (RR) No. 7-2024, as amended by RR No. 11-2024, in relation to RA No. 11976 or the EOPT Act.

Q1. Who are required to register with the BIR and when is the required period to register?

A1. Every person subject to any internal revenue tax shall register, either electronically or manually, with the Revenue District Office (RDO) as follows:

a. On or before the commencement of business, for self-employed individuals, estates and trusts, corporations, and their branches, if any;
b. Before payment of any tax due, for Corporations (Taxable or Non-taxable)/ One Time Transaction (ONETT);
c. Before or upon filing of any applicable tax return, statement or declaration as required by the Tax Code, for Corporations, Partnerships, Associations, Cooperatives, Government Agencies and Instrumentalities (GAIs);
d. Within ten (10) days from date of employment, for Employees; and
e. Application under Executive Order (EO) No. 98, Series of 1999.

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 14 2024
ADMIN UNIT - 2
BY: TIME: 2:50

Q2. What are the different ways to register with the BIR?

A2. Taxpayers can register with the BIR through the following options:

1. **Manually at the RDOs**

   Taxpayers can walk-in to RDOs to apply for Taxpayer Identification Number (TIN) and/or register their business. For business taxpayers, their registration will be processed using the Single Window Policy where the application and the corresponding documentary requirements are submitted and processed through the New Business Registration Counter (NBRC).

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 14 2024
ADMIN UNIT - 2
BY: TIME: 2:45

2. New Business Registration (NewBizReg) Portal

The New Business Registration (NewBizReg) Portal is an alternative option in submitting application for registration of business (Head Office and Branch) to BIR. For the detailed procedures on how to submit registration application thru this Portal, taxpayers can access https://www.bir.gov.ph/newbizreg/

3. Taxpayer Registration-Related Application (TRRA) Portal

The Taxpayer Registration-Related Application (TRRA) Portal is an alternative option in submitting application for registration-related transactions to BIR. The application and corresponding documentary requirements are submitted electronically through this Portal via email. The following are the registration-related applications that can be processed in the TRRA Portal:

a. Application for TIN under E.O. No. 98 and ONETT
b. Registration of Overseas Filipino Worker (OFW) and Non-Resident Citizens
c. Application for Authority to Print
d. Updating of Email Address using Application Sheet Form S1905
e. Transfer of Registration of Employees and Other Non-Business Taxpayers
f. Updating of Maiden Name (for married female)

For the detailed procedures on how to submit application thru the TRRA Portal, taxpayers can access https://www.bir.gov.ph/trraportal/

4. Philippine Business Hub (PBH)

The Philippine Business Hub (PBH) is an online platform developed by the Department of Information and Communication Technology (DICT) that aims to streamline and to integrate the business registration processes of Securities and Exchange Commission (SEC), Department of Trade and Industry (DTI), BIR, Social Security System, PhilHealth, Home Development Mutual Fund (also known as Pag-IBIG Fund), and selected Local Government Units (LGUs) in Metro Manila.

For the detailed procedures on how to submit registration application thru the PBH, taxpayers can access https://business.gov.ph/

5. Online Registration and Update System (ORUS)

The Online Registration and Update System (ORUS) is a web-based system that gives taxpayers a convenient and alternative facility for an end-to-end process for registration, including the updating of their registration information.

For the detailed procedures on how to submit registration application thru the ORUS, taxpayers can access https://orus.bir.gov.ph/home

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 14 2024
BY: TIME 2:40

Q3. What is the reckoning period for commencement of business?

A3. Commencement of business shall be reckoned from the day when the first sale transaction occurred or upon the lapse of thirty (30) calendar days from the issuance of the Mayor's Permit/Professional Tax Receipt (PTR)/Occupational Tax Receipt (OTR) by LGU, or the Certificate of Business Name Registration (CBNR) issued by DTI, or the Certificate of Registration (COR) issued by SEC, whichever comes first.

A person shall be considered to have violated this provision when such person failed to register with the BIR within thirty (30) calendar days from the issuance of Mayor's Permit/PTR/OTR by the concerned LGU, or COR/CBNR issued by the SEC/DTI or the date of its first sales transaction.

Q4. Where should the taxpayer register and in what manner?

A4. Taxpayers shall be registered at the appropriate RDO based on his/her/its taxpayer type pursuant to Section 5(B) of RR No. 7-2024.

Q5. I am an employer and I have foreign national employees who are still securing their work and employment permits. How will they be registered with the BIR?

A5. Foreign nationals who are securing work and employment permits shall be registered with the BIR following the policies and guidelines prescribed in Revenue Memorandum Order No. 28-2019 (Policies and Guidelines on the Registration Requirements of Foreign Nationals).

Q6. I am registering/processing my registration-related transactions through ORUS. However, I experienced an error or technical issue and cannot proceed with the application. Can I transact manually at the RDO?

A6. Yes, a taxpayer who encounters error or technical issue while using ORUS may transact manually at the RDO, provided that the taxpayer can present proof of error or technical issue (e.g. screenshot) encountered.

However, in cases where the BIR issued an Advisory that the ORUS is unavailable, the taxpayer does not need to present any proof of error/technical issue to be allowed to transact manually at the RDO.

Aside from manually transacting with the RDO, the taxpayer can submit registration application through the BIR's NewBizReg Portal or TRRA Portal, if the transaction is available therein.

Q7. I am an online seller. Do I need to post my Certificate of Registration (COR)? If yes, where will I post it?

A7. Yes, business taxpayers, whether with physical store or selling thru online platforms, need to post or display their COR. For taxpayers with physical store, it shall be posted in a conspicuous place in the business establishment that can be easily seen by the public.

For online sellers, an electronic copy of COR (eCOR) shall be posted on the sellers' website(s) or profile pages at the e-commerce platform. Online sellers whose COR bears a Quick Response (QR) code generated thru ORUS or PBH may post such QR Code at the sellers' website(s) or profile pages at the e-commerce platform in lieu of the electronic copy of COR.

In case of a peddler or other persons not having a fixed place of business, the COR/eCOR shall be kept in the possession of the holder thereof or at the place of residence or at the Head Office's address, if applicable, subject to production upon demand of any internal Revenue Officer.

Q8. As an online seller, do I need to register to the BIR my store name as reflected in the online page, account, website or e-commerce platform where I sell my products/services?

A8. Yes, taxpayers engaged in business shall register with the BIR all of their business/trade names as registered in SEC or DTI, and declare their "store names" used in all their online page, account, website or e-commerce platforms, which shall be reflected as business names in the COR. Store Name refers to the seller's brand or business within the online page, account, website or e-commerce platforms.

Example : **Business Name in DTI** : BIR Merchandising
Store Name in eCommerce platform: Stairback Coffee
Business Names in BIR COR : BIR Merchandising
Stairback Coffee

Q9. Do I still need to pay the Annual Registration Fee of Five-Hundred Pesos (P500.00) for my business?

A9. No, under the EOPT Act, the BIR ceased to collect the Annual Registration Fee of Five Hundred Pesos (P500.00) effective January 22, 2024, both for new business registrants and existing business taxpayers.

Q10. My COR still reflects the Annual Registration Fee as one of the tax types. Do I need to replace it?

A10. No, the COR shall retain its validity although the Registration Fee is still reflected therein as one of the tax types. You are not required to replace it, unless there are other updates/changes in your business registration information that need to be reflected in the COR.

Q11. How will I register my Books of Accounts?

A11. Books of Accounts shall be registered thru ORUS in the following manner:

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 14 2024
BY: ADMIN UNIT - 2 TIME: 2:44

TYPE	DEADLINE FOR REGISTRATION	FREQUENCY
New Business Registrants		
Manual Books of Accounts	Before the deadline for filing of the initial quarterly Income Tax Return (ITR) or annual ITR, whichever comes earlier	Before the full consumption of the pages of the previously registered books
Existing Business Taxpayers or Subsequent Registration of Books of Accounts		
Manual Books of Accounts	Before the use of the books	Before the full consumption of the pages of the previously registered books
Permanently bound Loose Leaf Books of Accounts	Within fifteen (15) days after the end of each taxable year unless extended by the Commissioner or his duly authorized representative upon request of the taxpayer before the lapse of the said period	Annually
Computerized Books of Accounts	Within thirty (30) days from the close of each taxable year 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 are not required to be registered every year. However, taxpayers may have the option to use new sets of manual Books of Accounts yearly, which should be registered prior to its use.

Q12. In relation to Question No. 11, if I will register my Books of Accounts thru ORUS, what is my proof of registration? Do I still need to go to the RDO to have it manually stamped?

A12. Your proof of registration shall be a QR Code Stamp which shall be generated for Books of Accounts registered thru ORUS. It shall contain the following information:

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 14 2024
BY: TIME: 2:45

a. TIN
b. Registered Name
c. Registered Address
d. Type of Book (Manual, Loose Leaf or Computerized)
e. Books Registered
f. Permit No./Acknowledgement Certificate Control No. – for Loose Leaf or Computerized Books of Accounts
g. Permit to Use (PTU)/ACCN date issued – for Loose Leaf or Computerized Books of Accounts
h. Quantity
i. Volume No.
j. Date Registered

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

Taxpayers shall print the QR Code Stamp and paste it on the first page of the manual Books of Accounts and permanently bound loose leaf Books of Accounts. For computerized Books of Accounts, the QR Code Stamp shall be printed and be kept for record purposes.

After registering in ORUS, there is no need to go to the RDO for the submission of transmittal letter and USB flash drive (for computerized Books of Accounts) and manual stamping of the books (for manual or loose leaf Books of Accounts).

Manual registration of Books of Accounts at the RDO shall only be allowed under the following circumstances:

a. The taxpayer is experiencing technical issues in ORUS (with proof of error or issue).
b. The taxpayer is already in the office premises of the RDO registering on the day of the deadline.
c. The business taxpayer registering Books of Accounts is a senior citizen.

Q13. How will I transfer my registration records to another RDO?

A13. Transfer of registration may be done by mere filing/submission of application (using BIR Form No. 1905), together with complete documentary requirements as follows:

A. For Transfer of Registration of Individuals Not Engaged in Business (E.O. 98/ONETT/Employee)

1. BIR Form No. 1905 (2 original copies)

B. For Transfer of Business Registration to Another RDO (Head Office and/or Branch)

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 14 2024
BY: TIME 2:45

I. Submit to Old RDO

1. BIR Form No. 1905 (3 original copies) all copies to be stamped "Received"

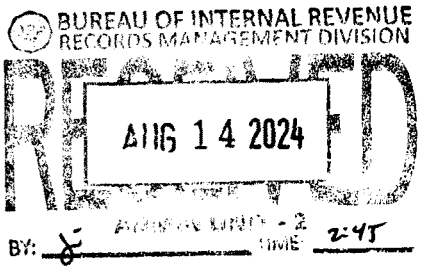
   1st copy – to be forwarded to New RDO by Old RDO attached to Transfer Related Docket (TRD)
   2nd copy – Old RDO's file copy
   3rd copy – Taxpayer's file copy

2. Inventory List of Unused Invoices and Supplementary Invoices (for destruction if not to be used in the New RDO) or letter request with Inventory List for use of the unused invoices/supplementary invoices in the New RDO, for approval of the Old RDO (3 original copies)

   1st copy – Old RDO's file copy
   2nd copy – New RDO's file copy
   3rd copy - Taxpayer's file copy

3. Notarized Transfer Commitment Form (3 original copies), if applicable/ if with open cases

   1st copy – to be forwarded to New RDO by Old RDO, attached to TRD
   2nd copy – Old RDO's file copy
   3rd copy – Taxpayer's file copy



II. Submit to New RDO

1. BIR Form No. 1905 (2 original copies)

2. For Non-individual Taxpayers only:

   - Amended Articles of Incorporation/ Partnership/ Cooperation bearing the taxpayer's new principal business address (1 photocopy); and
   - Certificate of Filing of Amended Articles of Incorporation/COR of Amendments to Articles of Cooperation and By-Laws (1 photocopy).

3. For Non-individuals, Single Proprietors, except Professionals:

   - Mayor's Business Permit; or
   - Duly received Application for Mayor's Business Permit, if the Mayor's Business Permit is still in process with the LGU (1 photocopy).

4. Unused invoices and supplementary invoices, for re-stamping by Old RDO, with approved letter request and Inventory List (2nd copy) (1 original copy)

5. 3rd copy of Transfer Commitment Form, if applicable, together with the 3rd copy of BIR Form No. 1905 duly received by old RDO (1 photocopy)

C. Change of Registered Business Address Under the Jurisdiction of the Same RDO

1. BIR Form No. 1905 (2 original copies)

2. Mayor's Permit/DTI Certificate/SEC COR or Form for Appointment of Officers (in case of One Person Corporation) bearing the new business address (1 photocopy)

3. Letter Request for temporary use of old invoices/supplementary invoices (for business taxpayers), if applicable (1 original copy)

Individual taxpayers not engaged in business (non-business) may file their application for transfer online through ORUS or manually at the new RDO having jurisdiction over the place of residence where they will transfer. However, if the said non-business taxpayer will subsequently apply for business registration, such application shall be filed directly at the RDO having jurisdiction over the business address where his/her registration records will be transferred by the said RDO as well.

Taxpayers engaged in business who will request for transfer of registration shall file it at the current RDO where the taxpayer is registered. All open-cases/stop-filer cases shall be settled at the new RDO by submitting a Transfer Commitment Form, except for those who are subject to audit investigations. Thus, taxpayers with open-cases/stop-filer cases who are not subject to audit investigations shall be transferred to the new RDO within the prescribed period, together with the open-cases/stop-filer cases.

Transfer of registration of non-business taxpayers and those that are transferring business address within the same RDO shall be transferred immediately upon filing of application with complete documentary requirements.

Transfer of registration of business taxpayers to another RDO shall be done within five (5) days, for branches and facilities, and within ten (10) days, for head office.

Q14. How will I close my business registration with the BIR?

A14. Closure of business registration may be done by mere filing of application (using BIR Form No. 1905), with complete documentary requirements, as follows:

BUREAU OF INTERNAL REVEN
RECORDS MANAGEMENT DIVISI
AUG 14 2024
BY: TIME:

1. BIR Form No. 1905 (2 original copies)

2. List of Ending Inventory of Goods, Supplies, including Capital Goods (1 original copy)

3. Inventory of Unused Invoices/Supplementary Invoices, together with Unused Invoices/Supplementary Invoices and all other unutilized accounting forms (e.g. debit/credit memos, delivery receipts, purchase orders, etc.);

4. Original copy of business Notices and Permits (e.g. ATP, Notice to Issue Receipt/ Invoice (NIRI), Accreditation Certificate and Permit to Use - for CRM/POS, etc.) issued to taxpayer as well as original copy of the COR.

However, this shall not preclude the Commissioner of Internal Revenue or his authorized representative from conducting audit in order to determine the tax liability of taxpayer as of closure of his/her/its business operations. Said tax liability needs to be settled prior to the issuance of tax clearance for business closure.

All internal revenue officers and employees are hereby enjoined to give this Circular as wide a publicity as possible.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

H-2

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
RECEIVED
AUG 14 2024
BY: TIME: 2:45