



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

NOV 29 2023

REVENUE MEMORANDUM CIRCULAR NO. 120-2023

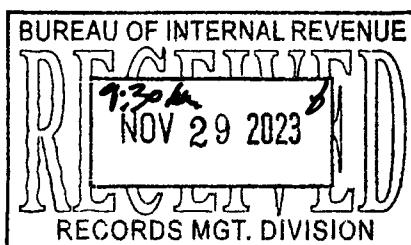
SUBJECT : Circularizing the Availability, Use and Acceptance of Digital TIN ID
FOR : All Revenue Officials, Employees, Taxpayers and Others Concerned

This Circular is issued to announce the availability of the Digital Taxpayer Identification Number (TIN) as additional functionality and feature of the BIR Online Registration and Update System (ORUS) starting November 21, 2023.

The Digital TIN ID is now available for all individual taxpayers who want to secure a BIR TIN ID. Instead of visiting and falling in line in BIR Revenue District Offices to secure a physical TIN Card, taxpayers are advised to secure the Digital TIN ID online.

The following policies are hereby prescribed relative to the use and acceptance of the BIR Digital TIN ID:

1. The Digital TIN ID shall serve as reference for the Taxpayer Identification Number (TIN) of the taxpayer. It shall be honored and accepted as a valid government-issued identification document of the taxpayers for their transaction in government agencies and institutions, local government units, employers, banks, financial institutions and other relying parties, subject to authentication and verification.
2. The Digital TIN ID does not require a signature. The authenticity of the Digital TIN ID can be verified online through the Online Registration and Update System (ORUS) just by scanning the Quick Response (QR) Code appearing in the Digital TIN ID using a mobile device camera.
3. Individual taxpayers with existing TIN, with or without issued physical TIN Card, can apply for a Digital TIN ID.
4. Account enrollment in ORUS (<https://orus.bir.gov.ph>) is required in order to avail of the Digital TIN ID.
5. The Digital TIN ID is not a temporary TIN ID. Both the physical TIN Card and Digital TIN ID are valid and can be presented as proof of TIN ownership, subject to authentication and verification online. Taxpayers with Digital TIN ID is not required to secure a physical TIN Card.
6. Taxpayers who are applying for the Digital TIN ID are required to update their email address at the Revenue District Office where they are registered. To do that, they may accomplish and submit Form S1905 – Registration Update Sheet (RUS) via email to the concerned RDO or through BIR's eServices - Taxpayer Registration Related Application (TRRA) Portal.



7. To get a Digital TIN ID, taxpayer shall upload his/her photo in ORUS, following the guidelines below on its size and appearance.
 - a. Size: 1x1 photo ID with white background without boarder.
 - b. The photo must resemble the individual taxpayer and must reflect current appearance (taken within 6 month-period).
 - c. The photo must be taken in front facing the camera directly, with both ears visible, with neutral expression or smile not showing the teeth, and eyes clearly visible or open.
 - d. In the photo, the taxpayer must not be looking down or to either side or with rotated head, and the face should not be covered.
 - e. Head coverings and hats are only acceptable due to religious beliefs but must not cover any portion of the face of the taxpayer.
 - f. Wearing of sunglasses or other accessories (headphones, wireless hands-free devices, or similar items) that will cover the face are not acceptable unless required for medical reasons (an eye patch, for example). Wearing of facemask or veil is also not acceptable.

The User Guide on how to apply for Digital TIN ID through ORUS is attached as an Annex.

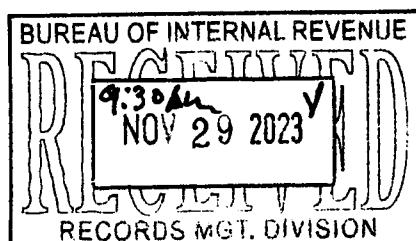
8. Photos that do not meet the specified requirements and specifications shall not be considered as valid for transactions, and shall not be accepted as valid Digital TIN ID by the relying parties. Uploading of unrelated photos, such as animals, artists, cartoons or other person's photos, shall be subject to penalty.
9. In case of any updates on the name, address or change of Revenue District Office, the taxpayer may re-generate or update his/her Digital TIN ID through ORUS after thirty (30) days from the first or last Digital TIN ID generation, whichever is applicable. In which case, the taxpayer shall be issued a new control number for the re-generated Digital TIN ID. In case of update of the photo ID, no new control number shall be generated by ORUS.

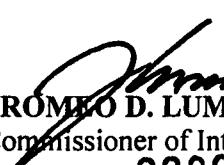
The Digital TIN ID is **FREE** and not for sale. Taxpayers availing of the services of online sellers of TIN ID assistance risk the possibility of getting invalid/fake TIN and wrong taxpayer type classification, which may impact on their future transactions with the BIR.

Any person who shall be found to have misrepresented or failed to supply correct and accurate information, upon conviction thereof, shall be imposed a fine of not less than ₱10,000 and suffer imprisonment of not less than one (1) year but not more than ten (10) years, in addition to other penalties provided by law pursuant to Section 255 of the National Internal Revenue Code, as amended.

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

H-2




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
028684