



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

National Office Building
Quezon City

MAR 20 2023

REVENUE MEMORANDUM CIRCULAR NO. 36- 2023

SUBJECT : Availability of Other Registration-Related Online Transactions, Functions and Features in the BIR Online Registration and Update System (ORUS)

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

This Circular is issued to announce the availability and implementation of the following registration-related online transactions, functions and features in the BIR Online Registration and Update System (ORUS) starting March 17, 2023:

- Online Payment (e-Payment) of Annual Registration Fee (RF) for New Business Registrants
- Online Inquiry of RF Payment for BIR Internal Users
- Application for Cancellation of Permit to Use (PTU) Loose-leaf and Acknowledgement Certificate (AC) of Computerized Accounting System (CAS)
- Online Verification of Taxpayer Identification Number (TIN)
- BIR Registered Business Search Facility

Taxpayers who already have an existing ORUS account may avail the additional online transactions, functions and features by logging-in to the system by accessing it through the BIR website (www.bir.gov.ph) under the eServices icon or thru URL <https://orus.bir.gov.ph>. Those taxpayers who do not have an ORUS account and opted to use the said online registration facility of the BIR 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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