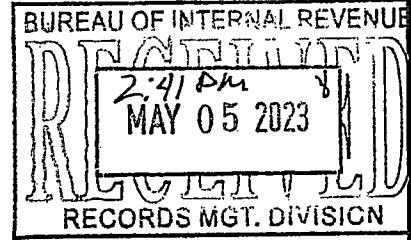




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



MAY 05 2023

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	<ul style="list-style-type: none">Conversion of Non-Business Taxpayers (e.g. Employee, E.O. 98) with existing TIN to Business TaxpayersRegistration of New BranchRegistration of New Facility
Update of Registration (with Certificate of Registration generation)	<ul style="list-style-type: none">Addition of Tax TypeRegistration of Additional Business/Trade NameRegistration of Additional Line of BusinessChange in Registered Name of Non-Individual taxpayersUpdate/Change in Registered Address or Transfer of RegistrationUpdate/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.

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Romeo D. Lumacui, Jr.
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