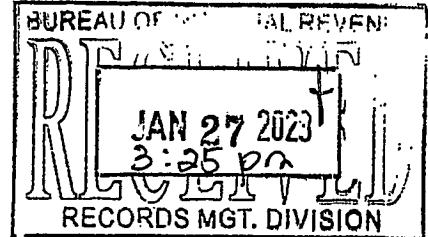




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



## REVENUE MEMORANDUM CIRCULAR NO. 12-2023

**SUBJECT :** Availability 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, Employees, Taxpayers and Others Concerned

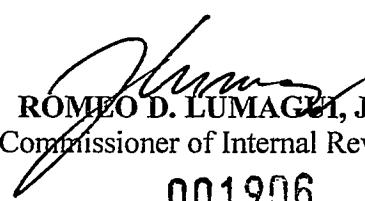
This Circular is issued to announce the implementation of online application for registration information updates and other online facilities for registration-related transactions through Online Registration and Update System (ORUS) starting January 23, 2023.

The updating of the following registration information is available online through ORUS:

Features	Application Details
<b>Registration Information Update</b>	<ul style="list-style-type: none"><li>• Availment of 8% Income Tax Return Option</li><li>• Submission of Application for Change in Accounting Period</li><li>• Registration/Addition of Tax Incentive</li><li>• Change/Update of Contact Type</li><li>• Change/Update of Contact Person/Authorized Representative</li><li>• Change/Update of Stockholders/Members/Partners</li></ul>
<b>Secondary Registration</b>	<ul style="list-style-type: none"><li>• Registration of Permit to Use (PTU) Loose-leaf</li><li>• System Registration of Computerized Accounting System (CAS)</li></ul>
<b>Other Online Facility</b>	<ul style="list-style-type: none"><li>• Submission of Application for Closure or De-registration of Business</li><li>• Submission of Application for TIN Cancellation</li></ul>

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 opted 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.

  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue  
**001906**

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