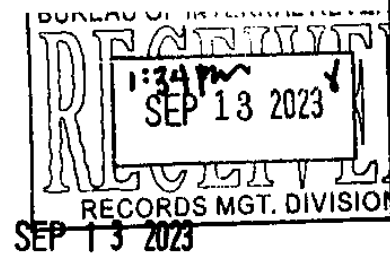




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



REVENUE MEMORANDUM CIRCULAR NO. 94-2023

**SUBJECT :** Announcing the Availability of Online Customer Satisfaction Survey in the Online Registration and Update System (ORUS)

**FOR :** All Revenue Officials, Employees, Taxpayers and Others Concerned

This Circular is issued to announce the availability of Online Customer Satisfaction Survey as an additional functionality and feature of the BIR Online Registration and Update System (ORUS) starting September 5, 2023.

The Online Customer Satisfaction Survey aims to determine and measure the overall taxpayer satisfaction for each transaction availed using the system.

As mandated under Section 3(b), Rule IV of the Implementing Rules and Regulations of Republic Act No. 11032, otherwise known as "Ease of Doing Business and Efficient Government Service Delivery Act of 2018", client satisfaction feedback shall be gathered for all services offered by the government agency. Relative to this, taxpayers using the ORUS are highly encouraged to answer the Online Customer Satisfaction Survey at the end of their transaction using the system.

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

  
ROMEO D. LUMBAGUI, JR.  
Commissioner of Internal Revenue  
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