

**REVENUE MEMORANDUM CIRCULAR NO. 54-2024** issued on April 15, 2024 amends Revenue Memorandum Circular (RMC) No. 91-2018 relative to the Taxpayer Identification Number (TIN) issuance to clients of Microfinance Non-Government Organizations (MF-NGOs) and members of cooperatives through Online Registration and Update System (ORUS).

Clients of the MF-NGOs and members of cooperative can directly apply for TIN through ORUS using the Executive Order No. 98 functionality following the procedures in the attached ORUS User Guide/Taxpayer Job Aid.

This Circular supersedes the policies and guidelines prescribed under RMC No. 91-2018 with respect to the TIN Issuance to Clients of MF-NGOs using the BIR eRegistration System. All access granted to the authorized users of the said system shall be suspended on **April 30, 2024**.