

**REVENUE MEMORANDUM CIRCULAR NO. 91-2024** issued on August 14, 2024 clarifies the registration-related procedures provided under Revenue Regulations (RR) No. 7-2024, as amended by RR No. 11-2024, in relation to Republic Act No. 11976 (EOPT Act).

Every person subject to any internal revenue tax shall register, either electronically or manually, with the Revenue District Office (RDO) as follows:

- a. On or before the commencement of business - for self-employed individuals, estates and trusts, corporations, and their branches, if any;
- b. Before payment of any tax due - for Corporations (Taxable or Non-taxable)/ One Time Transaction (ONETT);
- c. Before or upon filing of any applicable tax return, statement or declaration as required by the Tax Code - for Corporations, Partnerships, Associations, Cooperatives, Government Agencies and Instrumentalities (GAIs);
- d. Within ten (10) days from date of employment - for Employees; and
- e. Application under Executive Order (EO) No. 98, Series of 1999.

Taxpayers can register with the BIR through the following options:

- a. Manually at the RDOs
- b. New Business Registration (NewBizReg) Portal
- c. Taxpayer Registration-Related Application (TRRA) Portal
- d. Philippine Business Hub (PBH)
- e. Online Registration and Update System (ORUS)

Commencement of business shall be reckoned from the day when the first sale transaction occurred or upon the lapse of thirty (30) calendar days from the issuance of the Mayor's Permit/Professional Tax Receipt (PTR)/Occupational Tax Receipt (OTR) by Local Government Unit (LGU), or the Certificate of Business Name Registration (CBNR) issued by Department of Trade and Industry (DTI), or the Certificate of Registration (COR) issued by Securities and Exchange Commission (SEC), whichever comes first.

A person shall be considered to have violated this provision when such person failed to register with the BIR within thirty (30) calendar days from the issuance of Mayor's Permit/PTR/OTR by the concerned LGU, or COR/CBNR issued by the SEC/DTI or the date of its first sales transaction.

Taxpayers shall be registered at the appropriate RDO based on his/her/its taxpayer type pursuant to Section 5(B) of RR No. 7-2024.

Foreign nationals who are securing work and employment permits shall be registered with the BIR following the policies and guidelines prescribed in Revenue Memorandum Order No. 28-2019 (Policies and Guidelines on the Registration Requirements of Foreign Nationals).

A taxpayer who encounters error or technical issue while using ORUS may transact manually at the RDO, provided that the taxpayer can present proof of error or technical issue (e.g. screenshot) encountered. However, in cases where the BIR issued an Advisory that the ORUS is unavailable, the taxpayer does not need to present any proof of error/technical issue to be allowed to transact manually at the RDO. Aside from manually transacting with the RDO, the taxpayer can submit registration application through the BIR's NewBizReg Portal or TRRA Portal, if the transaction is available therein.

Business taxpayers, whether with physical store or selling thru online platforms, need to post or display their Certificate of Registration (COR). For taxpayers with physical store, it shall be posted in a conspicuous place in the business establishment that can be easily seen by the public. For online sellers, an electronic copy of COR (eCOR) shall be posted on the sellers' website(s) or profile pages at the e-commerce platform. Online sellers whose COR bears a Quick Response (QR) code generated thru ORUS or PBH may post such QR Code at the sellers' website(s) or profile pages at the e-commerce platform in lieu of the electronic copy of COR.

In case of a peddler or other persons not having a fixed place of business, the COR/eCOR shall be kept in the possession of the holder thereof or at the place of residence or at the Head Office's address, if applicable, subject to production upon demand of any internal Revenue Officer.

Taxpayers engaged in business shall register with the BIR all of their business/trade names as registered in SEC or DTI, and declare their "store names" used in all their online page, account, website or e-commerce platforms, which shall be reflected as business names in the COR. Store Name refers to the seller's brand or business within the online page, account, website or e-commerce platforms.

Under the EOPT Act, the BIR ceased to collect the Annual Registration Fee of Five Hundred Pesos (P500.00) effective January 22, 2024, both for new business registrants and existing business taxpayers.

The COR shall retain its validity although the Registration Fee is still reflected therein as one of the tax types. Taxpayers are not required to replace it, unless there are other updates/changes in the taxpayers' business registration information that need to be reflected in the COR.

Books of Accounts shall be registered thru ORUS in the following manner:

TYPE	DEADLINE FOR REGISTRATION	FREQUENCY
<b>New Business Registrants</b>		
Manual Books of Accounts	Before the deadline for filing of the initial quarterly Income Tax Return (ITR) or annual ITR, whichever comes earlier	Before the full consumption of the pages of the previously registered books
<b>Existing Business Taxpayers or Subsequent Registration of Books of Accounts</b>		
Manual Books of Accounts	Before the use of the books	Before the full consumption of the pages of the previously registered books
Permanently bound Loose Leaf Books of Accounts	Within fifteen (15) days after the end of each taxable year unless extended by the Commissioner or his duly authorized representative upon request of the taxpayer before the lapse of the said period	Annually

TYPE	DEADLINE FOR REGISTRATION	FREQUENCY
Computerized Books of Accounts	Within thirty (30) days from the close of each taxable year unless extended by the Commissioner or his duly authorized representative upon request of the taxpayer before the lapse of the said period	Annually

New sets of manual Books of Accounts are not required to be registered every year. However, taxpayers may have the option to use new sets of manual Books of Accounts yearly, which should be registered prior to its use.

A QR Code Stamp, which shall be generated for Books of Accounts registered thru ORUS, shall serve as the taxpayer's proof of registration. It shall contain the following information:

- a. TIN
- b. Registered Name
- c. Registered Address
- d. Type of Book (Manual, Loose Leaf or Computerized)
- e. Books Registered
- f. Permit No./Acknowledgement Certificate Control No. – for Loose Leaf or Computerized Books of Accounts
- g. Permit to Use (PTU)/ACCN date issued – for Loose Leaf or Computerized Books of Accounts
- h. Quantity
- i. Volume No.
- j. Date Registered

The QR Code shall determine the authenticity of the printed QR Code Stamp when scanned by any smartphone, which will be redirected to the BIR ORUS website.

Taxpayers shall print the QR Code Stamp and paste it on the first page of the manual Books of Accounts and permanently bound loose leaf Books of Accounts. For computerized Books of Accounts, the QR Code Stamp shall be printed and be kept for record purposes.

After registering in ORUS, there is no need to go to the RDO for the submission of transmittal letter and USB flash drive (for computerized Books of Accounts) and manual stamping of the books (for manual or loose leaf Books of Accounts).

Manual registration of Books of Accounts at the RDO shall only be allowed under the following circumstances:

- a. The taxpayer is experiencing technical issues in ORUS (with proof of error or issue).
- b. The taxpayer is already in the office premises of the RDO registering on the day of the deadline.
- c. The business taxpayer registering Books of Accounts is a senior citizen.

Transfer of business registration to another RDO and closure of business registration may be done by mere filing/submission of application (using BIR Form No. 1905), together with complete documentary requirements specified in Q & A Nos. 13 and 14 of the Circular.

However, this shall not preclude the Commissioner of Internal Revenue or his authorized representative from conducting audit in order to determine the tax liability of taxpayer as of closure of his/her/its business operation. Said tax liability needs to be settled prior to the issuance of tax clearance for business closure.