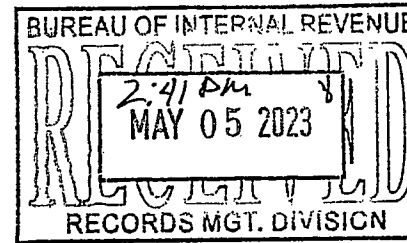




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



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

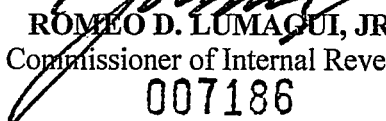
This Circular is issued to announce the availability and implementation of the additional features and functionalities of the online application for registration information updates and other online facilities for registration-related transactions through Online Registration and Update System (ORUS) starting April 28, 2023.

The following additional features and functionalities related to registration information shall be available online through ORUS:

Features	Application Details
<b>Business Registration</b>	<ul style="list-style-type: none"><li>• Conversion of Non-Business Taxpayers (e.g. Employee, E.O. 98) with existing TIN to Business Taxpayers</li><li>• Registration of New Branch</li><li>• Registration of New Facility</li></ul>
<b>Update of Registration (with Certificate of Registration generation)</b>	<ul style="list-style-type: none"><li>• Addition of Tax Type</li><li>• Registration of Additional Business/Trade Name</li><li>• Registration of Additional Line of Business</li><li>• Change in Registered Name of Non-Individual taxpayers</li><li>• Update/Change in Registered Address or Transfer of Registration</li><li>• Update/Change of Civil Status</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 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.

  
ROMEO D. LUMAGUI, JR.  
Commissioner of Internal Revenue  
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