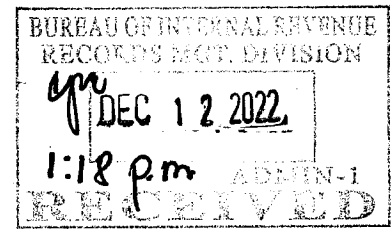




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
National Office Building  
Quezon City



December 7, 2022

**REVENUE MEMORANDUM CIRCULAR NO. 153-2022**

**SUBJECT : Availability of the BIR Online Registration and Update System (ORUS)**

**TO : All Internal Revenue Officials and Employees, and All Others Concerned**

This Circular is being issued to inform the taxpaying public that the BIR Online Registration and Update System (ORUS) will be available for use of taxpayers by accessing it through the Bureau of Internal Revenue (BIR) website ([www.bir.gov.ph](http://www.bir.gov.ph)) under the eServices icon or thru URL <https://orus.bir.gov.ph>.


The ORUS is a web-based system that gives taxpayers a convenient and alternative facility for end-to-end process of their registration with the BIR. Its features will be available to taxpayers on the following schedule:

Features	Covered Revenue Regions (RRs) / Revenue District Offices (RDOs)	Rollout Date
<ul style="list-style-type: none"><li>• Issuance of Taxpayer Identification Number (TIN) for foreign individuals</li></ul>	RDO No. 39 – South Quezon City	December 12, 2022
<ul style="list-style-type: none"><li>• Registration of business and issuance of electronic Certificate of Registration (COR) and Authority to Print (ATP)</li><li>• Application for an ATP or use of BIR Printed Receipts/Invoices (BPR/ BPI)</li><li>• Employer Account Enrollment to facilitate the TIN issuance of employees</li><li>• Registration of Books of Accounts</li></ul>	All RDOs under the following RRs: RR No. 6 – City of Manila RR No. 7A – Quezon City RR No. 7B – East NCR RR No. 8A – Makati City RR No. 8B – South NCR RR No. 13 – Cebu City RR No. 19 – Davao City	
<ul style="list-style-type: none"><li>• Registration of Books of Accounts</li></ul>	All RDOs under the following RRs: RR No. 1 – Calasiao RR No. 5 – Calocan City RR No. 10 – Legazpi City RR No. 14 – Eastern Visayas	December 19, 2022

Features	Covered Revenue Regions (RRs) / Revenue District Offices (RDOs)	Rollout Date
<ul style="list-style-type: none"> <li>Registration of Books of Accounts</li> </ul>	All RDOs under the following RRs: RR No. 2 – Cordillera Admin. Region RR No. 9A – CABAMIRO RR No. 9B – LAQUEMAR RR No. 15 – Zamboanga City	December 22, 2022
	All RDOs under the following RRs: RR No. 3 – Tuguegarao City RR No. 11 – Iloilo City RR No. 16 – Cagayan de Oro City RR No. 17 – Butuan City	December 26, 2022
	All RDOs under the following RRs: RR No. 4 – Pampanga RR No. 12 – Bacolod City RR No. 18 – Koronadal City Large Taxpayers (LT) Service: LT Divisions LT Assistance Division (LTAD) Excise LT Regulatory Division (ELTRD)	December 29, 2022
<ul style="list-style-type: none"> <li>Registration of business and issuance of electronic COR and ATP</li> <li>Application for an ATP or use of BPR/BPI</li> <li>Employer Account Enrollment to facilitate the TIN issuance of employees</li> </ul>	All RDOs Nationwide, including LT Divisions, LTAD and ELTRD	January 16, 2023

Taxpayers of covered RDOs who will use the said online registration facility of the Bureau are required to **enroll or create an account** in ORUS. To successfully enroll or create an account, taxpayer should provide a valid permanent official email address, which is required to be updated in the BIR's registration record 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. LUMAQUI, JR.**  
 Commissioner of Internal Revenue  
**000367**

