



Bringing In Revenues
for Nation-Building

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



**BAGONG
PILIPINAS**

APR 29 2026

REVENUE MEMORANDUM CIRCULAR NO. 038-2026

SUBJECT : Prescribing the Issuance and Posting of the BIR Registration Seal Badge on Online Websites, E-Commerce or E-Marketplace Seller/Merchant's Page and Other Platforms, and Announcing the Availability of QR Code in the BIR Certificate of Registration

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

Pursuant to Section 236 of the National Internal Revenue Code of 1997, as amended (Tax Code) and its Implementing Rules and Regulations under Section 5 of Revenue Regulations (RR) No. 7-2024 and Section 5 of RR No. 15-2024, every person subject to any internal revenue tax is required to register with the Revenue District Office of the Bureau of Internal Revenue on or before the commencement of business, before payment of any tax due, or before or upon filing of any applicable tax return, statement or declaration as mandated by the Tax Code.

Moreover, Section 5(F) of RR No. 7-2024 provides for the issuance of Certificate of Registration (COR) or Electronic Certificate of Registration (eCOR) to each Head Office, Branch and Facility within the period/time prescribed in the BIR Citizen's Charter, upon submission of complete documentary requirements.

Section 5(G) of RR No. 7-2024 and Section 6 of RR No. 15-2024 require all persons subject to the provisions of Section 5(C) and (D) of RR No. 7-2024 (**persons engaged in business or practice of profession**) to post the COR or eCOR at the place where the business is conducted and at each branch and/or facility in a manner that is clearly visible to the public.

In addition, Section 5(H) of RR No. 7-2024 and Section 7 of RR No. 15-2024 further **require the posting of proof of registration** by sellers/merchants on their online websites, e-commerce or e-marketplace pages, and other platforms. In this regard, online businesses, sellers or merchants and service providers operating a business or with sales transactions through a website, social media or any digital or electronic means **shall display conspicuously the electronic copy of their BIR COR/eCOR** on their website, account or profile pages of the e-commerce platform or mobile application, where it is clearly visible and easily accessible to buyers or customers.

In line with the foregoing provisions, **this Circular is hereby issued to implement the requirement under Section 5(H) of RR No. 7-2024 and Section 7 of RR No. 15-2024 on the posting of proof of registration on online websites, e-commerce or e-marketplace seller/merchant's page, and other platforms.** This requirement applies not only to online sellers of goods but also to persons engaged in providing services through digital or electronic means

RECORDS MANAGEMENT DIVISION

RECEIVED

APR 29 2026

ADMIN UNIT - 1

TIME: 2:22 PM

00000147

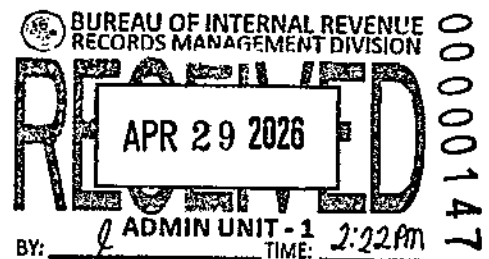
5. The **BIR Registration Seal Badge** shall be posted on the following, including but not limited to:

Online Business/Transactions/ Sales/ Services	Where to be Posted
1. Taxpayer's Website or own mobile application	Any page or link in the website, such as: About Page, Company, Government Compliance, Business Permits.
2. E-commerce Platforms and mobile applications (app)	At the mobile app Support page, About, App Setting, under links such as "Government Compliance" or "Business Permits"
3. Sellers, merchants or service providers with accounts or doing business or with sales transactions on e-commerce platforms or mobile applications or website	Seller's or Merchant's page, profile, store or shop details, marketplace or business page.

6. To ensure consistent and proper online display of the **BIR Registration Seal Badge** on websites, mobile applications, online shops and e-commerce platforms, the following guidelines shall apply:

- 6.1 Only the **BIR Registration Seal Badge** shall be posted on the taxpayer's official website, mobile application, online shop, or e-commerce platform profile page. (*refer to Annex B*).
- 6.2 Taxpayers are not required to upload their entire registration document or the full page where the badge appears. Taxpayers may crop, scan, or extract only the **BIR Registration Seal Badge** image for the purpose of uploading or posting it to their official website, mobile application, online shop, or e-commerce platform profile page. (*refer to Annex B*).
- 6.3 The uploaded **BIR Registration Seal Badge** should remain clear, readable, and unaltered, preserving all design elements.
- 6.4 The posting of the **BIR Registration Seal Badge** must be compliant with the requirement under Item 5 above, ensuring that it is visible and easily accessible to customers as required under Section 5(H) of RR No. 7-2024 and Section 7 of RR No. 15-2024.

Government agencies, banks and financial institutions, e-commerce platforms and other relying parties may verify the validity of the BIR COR/eCOR/BIR Registration Seal Badge and taxpayer's current registration with the BIR by scanning the QR Code on the document. When the QR Code is scanned, relying parties must ensure that the URL displayed is the official BIR verification domain or BIR link (<https://verify.bir.gov.ph/correspondence/>) before relying on the result of verification of validity of the BIR COR/eCOR/BIR Registration Seal Badge.



The BIR COR/eCOR with QR Code and **BIR Registration Seal Badge** shall be available upon the issuance and publication of this Circular on the BIR Website (www.bir.gov.ph). A Taxpayer's User Guide on how to generate and secure the **BIR Registration Seal Badge** through ORUS is provided in *Annex C*.

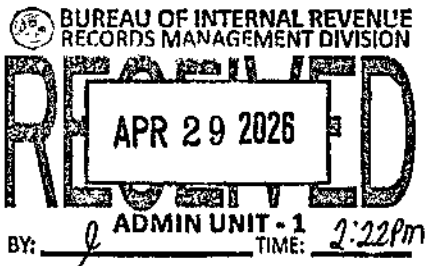
All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.



Charlito Martin R. Mendoza
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

H-2

00000147



BIR REGISTRATION SEAL BADGE



Important Reminder:

For taxpayers engaged in online business or with online presence, the BIR Registration Seal Badge should be prominently displayed on their website or profile page. This badge should be easily visible to the public and readily scannable that will serve as verification of their registration with the Bureau of Internal Revenue.

HOW TO POST THE BIR REGISTRATION SEAL BADGE

POSTING OF THE WHOLE COR PAGE



BIR FORM NO. **2303**
REVISED: AUGUST 2024

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG REVENUE INTERNAS
REVENUE REGION NO. 07A - QUEZON CITY
REVENUE DISTRICT OFFICE NO. 039 - SOUTH QUEZON CITY
PHILIPPINES
Bringing In Revenues for Nation-building

OCN: 039RC20250000000386
Date OCN Generated: December 12, 2025

CERTIFICATE OF REGISTRATION

TIN & BRANCH CODE 623-344-919-00000	NAME OF TAXPAYER MENDOZA, HIRONO ONO DIAZ	TIN ISSUANCE DATE December 12, 2025
TAXPAYER TYPE/S SINGLE PROPRIETORSHIP ONLY (RESIDENT CITIZEN)		
REGISTERING OFFICE X Head Office Branch		
REGISTERED ADDRESS BAESA 1106 QUEZON CITY NCR, SECOND DISTRICT PHILIPPINES		

SCAN OR CROP THE REGISTRATION SEAL BADGE ONLY

BIR REGISTRATION SEAL BADGE

←- CROP THE SEAL BADGE IMAGE HERE.

BIR REGISTRATION SEAL BADGE

REGISTERED
2025
BUREAU OF INTERNAL REVENUE
25
www.bir.gov.ph
RSN 039RC20250000000386

Important Reminder:
For taxpayers engaged in online business or with online presence, the BIR Registration Seal Badge should be prominently displayed on their website or profile page. This badge should be easily visible to the public and readily scannable that will serve as verification of their registration with the Bureau of Internal Revenue.

BIR REGISTRATION SEAL BADGE

REGISTERED
2025
BUREAU OF INTERNAL REVENUE
25
www.bir.gov.ph
RSN 039RC20250000000386

Important Reminder:
For taxpayers engaged in online business or with online presence, the BIR Registration Seal Badge should be prominently displayed on their website or profile page. This badge should be easily visible to the public and readily scannable that will serve as verification of their registration with the Bureau of Internal Revenue.

-- ONLY THIS SHOULD BE POSTED --

REGISTERED
2025
BUREAU OF INTERNAL REVENUE
25
www.bir.gov.ph
RSN 039RC20250000000386

(FINAL FOR POSTING IN WEBSITE, E-COMMERCE PLATFORM, ETC.)

(Do not post the whole COR as it will show your TIN and address.)

TAXPAYER GUIDE

HOW TO GENERATE REGISTRATION SEAL BADGE IN ONLINE REGISTRATION AND UPDATE SYSTEM (ORUS)

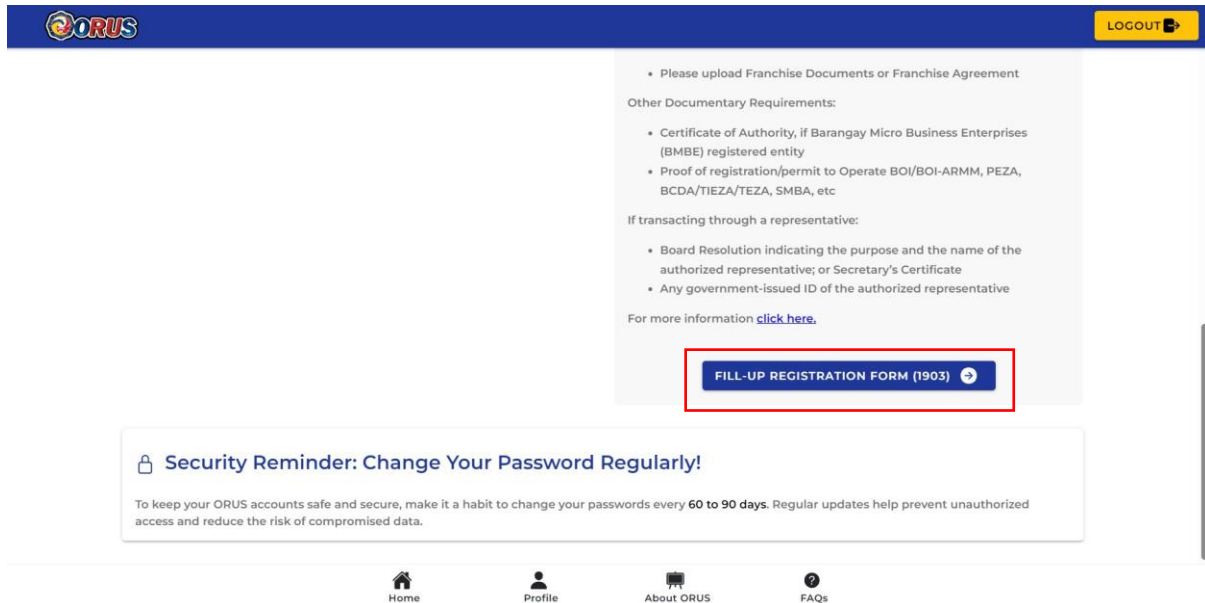
Reminder: Taxpayers must have an existing ORUS account to be able to generate a Registration Seal Badge. Taxpayers who do not have an ORUS account are required to enroll or create an account in ORUS following the guidelines prescribed under Revenue Memorandum Circular (RMC) No. 122-2022.

A. FOR NEW BUSINESS REGISTRANTS

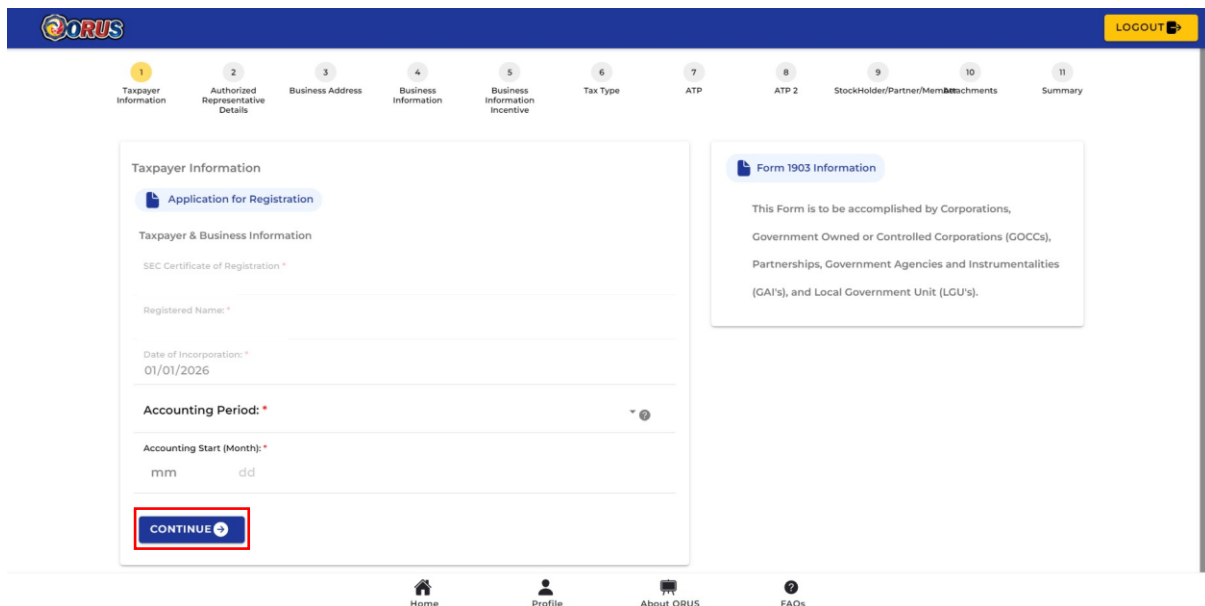
Step No. 1: Go to the ORUS website at <https://orus.bir.gov.ph/home> and log-in to your account.

Step No. 2: Click *<New Registration>* and choose your registration whether *<As a Non-Individual>* or *<As an Individual>*.

Step No. 3: Scroll down to the bottom page and click <*Fill-up Registration Form (1903)*> for Non-Individual or <*Fill-up Registration Form (1901)*> for Individual Taxpayers.



Step No. 4: Fill out the mandatory fields on the “Taxpayer Information” tab and click <*Continue*>.



Step No. 5: Fill out the mandatory fields on the “Authorized Representative Details” tab and click <Continue>.

The screenshot shows the ORUS application registration interface. At the top, there is a navigation bar with the ORUS logo and a LOGOUT button. Below the navigation bar is a progress indicator with 11 steps: 1. Taxpayer Information, 2. Authorized Representative Details (highlighted in yellow), 3. Business Address, 4. Business Information, 5. Business Information Incentive, 6. Tax Type, 7. ATP, 8. ATP 2, 9. StockHolder/Partner/Mem Attachments, 10. Summary, and 11. Summary.

The main content area is divided into two columns. The left column is titled "Authorized Representative" and contains a sub-section "Application for Registration". Below this, there is a heading "Authorized Representative/Taxpayer/Signatory Details" with a question mark icon. The form fields include:

- First Name:** *
- Middle Name:**
- Last Name:** *
- Suffix:** (Dropdown menu with "Suffix" selected)
- Taxpayer Identification Number (TIN):** * (Example: e.g. 123456789)
- Relationship with Taxpayer:** *
- Relationship Start Date:** * (Format: mm/dd/yyyy)
- Mobile No:** *
- Email Address:** *

 At the bottom of the form are two buttons: "BACK" and "CONTINUE" (highlighted with a red box).

The right column is titled "Form 1903 Information" and contains the text: "This Form is to be accomplished by Corporations, Government Owned or Controlled Corporations (GOCCs), Partnerships, Government Agencies and Instrumentalities (GAI's), and Local Government Unit (LGU's)."

At the bottom of the page is a navigation bar with icons for Home, Profile, About ORUS, and FAQs.

Step No. 6: Fill out the mandatory fields on the “Business Address” tab and click <Continue>.

The screenshot shows the ORUS application registration interface, now on Step 6: Business Address. The progress indicator at the top shows Step 3 (Business Address) highlighted in yellow. The main content area is divided into two columns. The left column is titled "Business Address" and contains a sub-section "Application for Registration". Below this, there is a heading "Business Address" with a question mark icon. The form fields include:

- Province:** * (Click to search Province)
- City/Municipality:** * (Click to search City/Municipality)
- Barangay:** * (Click to search Barangay)
- Town/District (Add N/A if not applicable):** *
- Unit/Room/Floor Number (Add N/A if not applicable):** *

The right column is titled "Form 1903 Information" and contains the same text as in Step 5: "This Form is to be accomplished by Corporations, Government Owned or Controlled Corporations (GOCCs), Partnerships, Government Agencies and Instrumentalities (GAI's), and Local Government Unit (LGU's)."

At the bottom of the page is a navigation bar with icons for Home, Profile, About ORUS, and FAQs.

The screenshot shows a registration form with the following fields: Town/District (Add N/A if not applicable) *, Unit/Room/Floor Number (Add N/A if not applicable) *, Building/Tower Name (Add N/A if not applicable) *, Lot/Block/Phase/Bldg Number (Add N/A if not applicable) *, Street Address (Add N/A if not applicable) *, Subdivision/Village (Add N/A if not applicable) *, Zip Code: *, Mobile Contact Number: *, and Business Email Address: *. At the bottom of the form, there are two buttons: a grey "BACK" button with a left arrow and a blue "CONTINUE" button with a right arrow. The "CONTINUE" button is highlighted with a red rectangular box.

Step No. 7: Select the applicable answers on the “Business Information” tab, and click the <Add Business> button.

The screenshot shows the "Business Information" tab selected in a multi-step registration process. The steps are numbered 1 to 11: 1. Taxpayer Information, 2. Authorized Representative Details, 3. Business Address, 4. Business Information (highlighted), 5. Business Information Incentive, 6. Tax Type, 7. ATP, 8. ATP 2, 9. StockHolder/Partner/Memberships, 10. Attachments, and 11. Summary. The "Business Information" section contains the following questions and options: "Do you have an issued Philippine Business Number (PHBN)?" with radio buttons for "Yes" and "No"; "For taxpayer classification purposes, how much is your expected Annual Gross Sales(GS)?" with radio buttons for "Micro - GS is Less Than Three Million Pesos (P3M)", "Small - GS is Three Million Pesos (P3M) to less than Twenty Million Pesos (P20M)", "Medium - GS is Twenty Million Pesos (P20M) to less than One Billion Pesos (P1B)", and "Large - GS is One Billion Pesos (P1B) and above"; and "Do you have a Business Name?" with radio buttons for "Yes" and "No". At the bottom of the form, there are two buttons: a grey "BACK" button with a left arrow and a blue "CONTINUE" button with a right arrow. A black button with a white plus sign and the text "ADD BUSINESS" is highlighted with a red rectangular box.

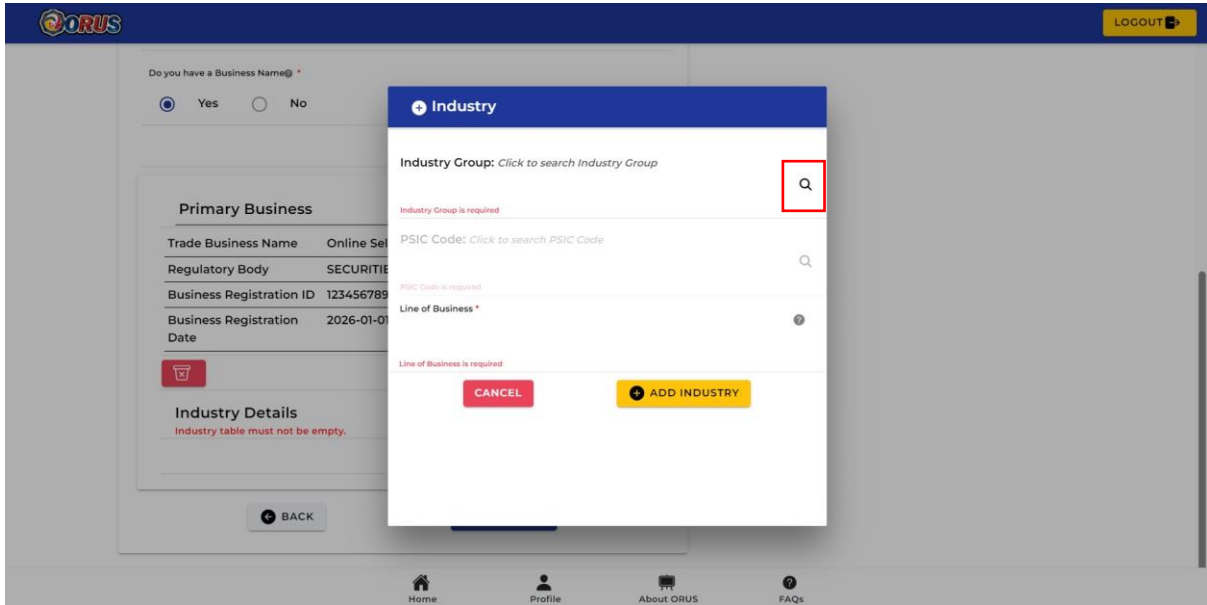
Step No. 8: Fill out the mandatory fields on the pop-up screen and click the **<Add Business>** button.

The screenshot shows the ORUS mobile application interface. A pop-up window titled "Add Business Name" is displayed over a background form. The pop-up contains the following fields: "Trade Business Name" (text input), "Regulatory Body" (dropdown menu with a search icon and the text "Click to search Regulatory Body"), "Business Registration Number" (text input), and "Business Registration Date" (date picker showing "mm/dd/yyyy"). At the bottom of the pop-up are two buttons: a red "CANCEL" button and a black "ADD BUSINESS" button with a white plus icon, which is highlighted with a red rectangular box. The background form includes a "Provide Business Information" section with radio buttons for "Yes" and "No" for "Do you have an issued Philippine Business Number?" and "Do you have a Business Name?". It also has a "BACK" button and a "LOGOUT" button in the top right corner. The bottom navigation bar includes icons for Home, Profile, About ORUS, and FAQs.

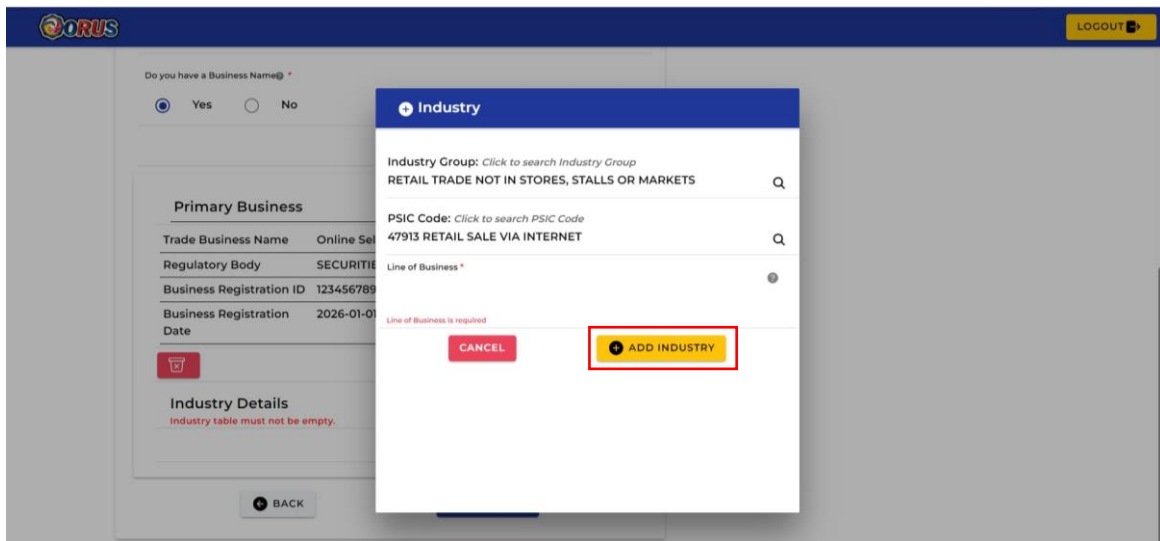
Step No. 9: The encoded details will be reflected on the “Primary Business” table. If no correction, proceed by clicking the **<Add Industry>** button.

The screenshot shows the ORUS mobile application interface. The "Do you have a Business Name?" section is visible with the "Yes" radio button selected. Below this is an "ADD BUSINESS" button. The "Primary Business" section displays the following details: "Trade Business Name" (empty), "Regulatory Body" (SECURITIES AND EXCHANGE COMMISSION), "Business Registration ID" (-----), and "Business Registration Date" (2026-01-01). Below this is a red trash icon. The "Industry Details" section has a red error message: "Industry table must not be empty." and an "ADD INDUSTRY" button with a plus icon, which is highlighted with a red rectangular box. At the bottom of the form are "BACK" and "CONTINUE" buttons. The top navigation bar includes the ORUS logo and a "LOGOUT" button. The bottom navigation bar includes icons for Home, Profile, About ORUS, and FAQs.

Step No. 10: The “Industry” screen will pop up. Search and select the appropriate “**Industry Group**” and “**PSIC Code**” by clicking the magnifier button.



Step No. 11: Fill out the “Line of Business” field and click <Add Industry>.



Step No. 12: Double check the details reflected on the “Primary Business” and “Industry Details”. In case of corrections, taxpayers may click the “trash” button and repeat the applicable steps in Nos. 7 to 13; otherwise, click <Continue>.

Step No 13. For individual business taxpayers registering as Professional, the Philippine Standard Occupational Classification (PSOC) code field shall be additionally filled out.

Step No. 14: Fill out the mandatory fields on the “Business Information Incentive” tab and click <Continue>.

The screenshot shows the ORUS application registration process at Step 5, "Business Information Incentive". The top navigation bar includes a "LOGOUT" button and a search icon. Below the navigation bar, a progress indicator shows 11 steps: 1. Taxpayer Information, 2. Authorized Representative Details, 3. Business Address, 4. Business Information, 5. Business Information Incentive (highlighted), 6. Tax Type, 7. ATP, 8. ATP 2, 9. Stockholder/Partner/Memberships, 10. Attachments, and 11. Summary.

The main content area is divided into two panels. The left panel, titled "Application for Registration", contains the question: "Are you registered with any Investment Promotion Agencies or have any tax incentives?" with radio button options for "Yes" and "No". Below the options are "BACK" and "CONTINUE" buttons. The "CONTINUE" button is highlighted with a red rectangle. The right panel, titled "Form 1903 Information", contains the text: "This Form is to be accomplished by Corporations, Government Owned or Controlled Corporations (GOCCs), Partnerships, Government Agencies and Instrumentalities (GAI's), and Local Government Unit (LGU's)."

The bottom navigation bar includes icons for Home, Profile, About ORUS, and FAQs.

Step No. 15: Answer the questions on the “Tax Type” tab and click <Continue>.

The screenshot shows the ORUS application registration process at Step 6, "Tax Type". The top navigation bar includes a "LOGOUT" button and a search icon. Below the navigation bar, a progress indicator shows 11 steps: 1. Taxpayer Information, 2. Authorized Representative Details, 3. Business Address, 4. Business Information, 5. Business Information Incentive, 6. Tax Type (highlighted), 7. ATP, 8. ATP 2, 9. Stockholder/Partner/Memberships, 10. Attachments, and 11. Summary.

The main content area is divided into two panels. The left panel, titled "Taxpayer Questionnaire", contains the question: "Tax Type Questionnaire 1/2". Below this, there are six questions, each with radio button options for "Yes" and "No":

1. Do you own your place of business? *
2. Do you intend to hire the services of a professional, contractor, consultant, or other similarly situated (e.g., accountant, lawyer, security services, talents)? *
3. Do you intend to hire employees? *
4. Do you intend to provide your supervisors and managers fringe benefits in addition to basic salaries such as housing, expense account, car or vehicle of any kind, household personnel, foreign travel, etc.? *
5. Do you expect to pay royalties, interest, prizes, winnings, dividends, branch profit remittance, etc. or non-resident alien or non-resident foreign corporation? *
6. Do you plan to engage in VAT-Exempt transactions as enumerated under Section

The right panel, titled "Form 1903 Information", contains the text: "This Form is to be accomplished by Corporations, Government Owned or Controlled Corporations (GOCCs), Partnerships, Government Agencies and Instrumentalities (GAI's), and Local Government Unit (LGU's)."

The bottom navigation bar includes icons for Home, Profile, About ORUS, and FAQs.

Step No. 16: Choose whether <Apply for Authority to Print> or <Use BIR Printed Invoice> then click <Continue>.

The screenshot shows the 'Application for Registration' form at Step 7 (ATP). The progress bar at the top indicates steps 1 through 11, with step 7 highlighted. The main form area is titled 'ATP' and contains the 'Application for Registration' section. Under 'Authority to Print', there is a label 'I want to: *' followed by two radio buttons: 'Apply for Authority to Print' and 'Use BIR Printed Invoice'. The 'Use BIR Printed Invoice' option is selected. Below the radio buttons are 'BACK' and 'CONTINUE' buttons. The 'CONTINUE' button is highlighted with a red box. To the right, there is a 'Form 1903 Information' section with explanatory text.

Step No. 17: Input the Stockholder details (if applicable); otherwise, click <<Continue>.

The screenshot shows the 'Application for Registration' form at Step 9 (Stockholder/Partner/Memberships). The progress bar at the top indicates steps 1 through 11, with step 9 highlighted. The main form area is titled 'Stockholders' and contains an 'ADD STOCKHOLDER' button. Below the button is a table with columns for TIN, First Name, Middle Name, Last Name, and Suffix. Below the table are 'BACK' and 'CONTINUE' buttons. The 'CONTINUE' button is highlighted with a red box. To the right, there is a 'Form 1903 Information' section with explanatory text.

Step No. 18: On the “Attachments” tab, click on the <Upload Files Here> button to attach the documentary requirements. Then, click <<Continue>.

The screenshot shows the 'Application for Registration' form at Step 10 (Attachments). The progress bar at the top indicates steps 1 through 11, with step 10 highlighted. The main form area is titled 'Attachments' and contains 'Upload Instructions' and a list of attachments. The 'Upload Instructions' section includes a link to view detailed instructions and two numbered steps: 1. Upload your document in JPEG (.jpeg), PNG (.png), or PDF (.pdf) format. These are the only file types supported by the system. 2. Uploads are limited to a maximum file size limit of 25MB. The 'Attachments' section includes 'SEC Certificate of Registration' and 'Articles of Incorporation'. Each attachment has an 'Add Attachment *' section with an 'Upload Files Here' button. The 'Upload Files Here' button for the 'SEC Certificate of Registration' attachment is highlighted with a red box. To the right, there is a 'Form 1903 Information' section with explanatory text.

Authorized Representative/Taxpayer/Signatory Details

Attach ID *

Board Resolution/Secretary's Certificate *

Other Documents

Add Attachment

Step No. 19: Review the details reflected on the “Summary” page, check the three (3) boxes, and click <Submit Application>.

ORUS LOGOUT

TIRISCORP19032b1c5a1f1c1e50f1ncorporation1768804866.png

Screenshot4X0ENpAttachedID1768804889.png

Screenshot5dR0GwBoardOfResolution1768804898.png

/We declare, under the penalties of perjury that this application and all its attachments, have been made in good faith, verified by me/us and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under the authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

/We understand that the Bureau of Internal Revenue (BIR) has the right to process the information submitted in this application. Any indication of misrepresentation, fraud, or other illegal activities can be grounds to subject the applicant to further investigation by the BIR and will be punished according to the penalties prescribed by the National Internal Revenue Code (NIRC), as amended, and other applicable laws.

/We declare that the taxpayer, on whose behalf the application is made, has no other existing Taxpayer Identification Number (TIN) and understand that possession of more than one TIN is criminally punishable and may be subject to penalties pursuant to the provisions of the National Internal Revenue Code of 1997, as amended, and other applicable laws.

Home Profile About ORUS FAQs

Step No. 20: Wait for the Revenue District Office’s (RDO) approval within three (3) working days and, once approved, pay the Php 30.00 loose Documentary Stamp Tax (DST) in ORUS.

orus-uat.bir.gov.ph/profile

ORUS LOGOUT

Taxpayer Information

Registration Type: Non-individual
 Registered Name: GOLF SAMPLE
 Email: golfsample@yahoo.com

If you notice any discrepancies in your profile after registration—such as issues with buttons or personal data—click 'Synchronize' to update.

Head Office Details

Taxpayer Identification Number (TIN): 623345090
 Registered Name: GOLF SAMPLE
 Branch Code: 00000

Payments

Pending Payment

ID *	FEES	ARN	Amount	Branch Code	Action
1637	Documentary Stamp Tax	026G039010637	30	FO001	<input type="button" value="PAY"/>

Payment History

ID *	FEES	Registered...	ARN	Amount	Reference ...	Date Paid	Branch Code
74	Documenta...	GOLF SAMP...	026G039AT...	30	98567	2026-01-28T...	00000

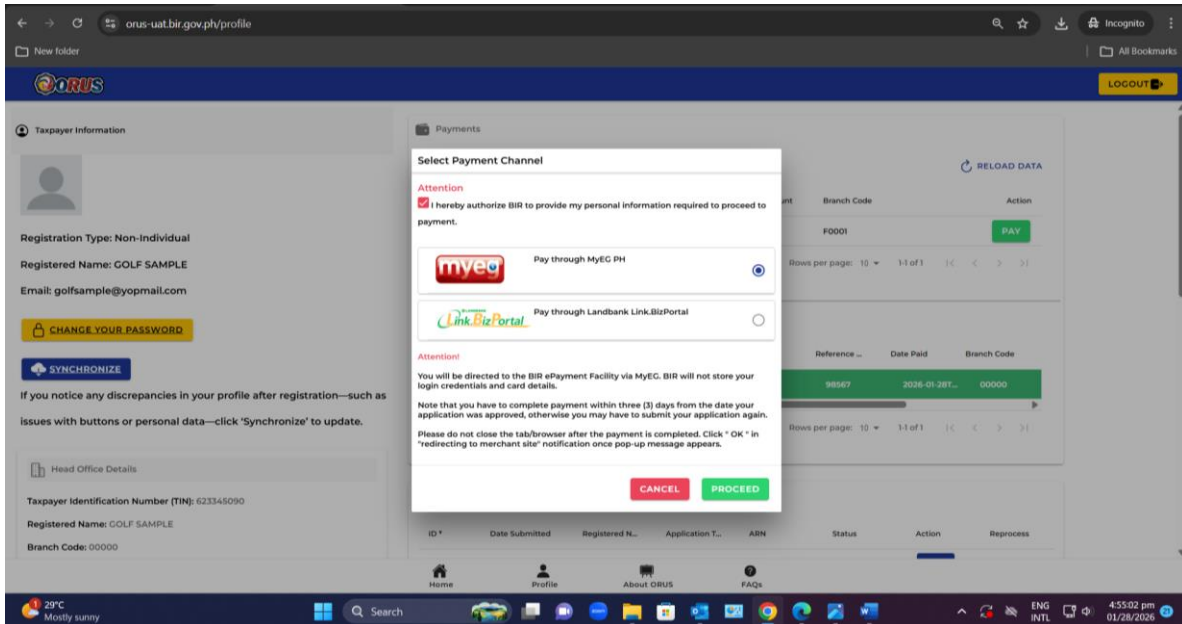
Transaction History

ID *	Date Submitted	Registered N...	Application T...	ARN	Status	Action	Reprocess
------	----------------	-----------------	------------------	-----	--------	--------	-----------

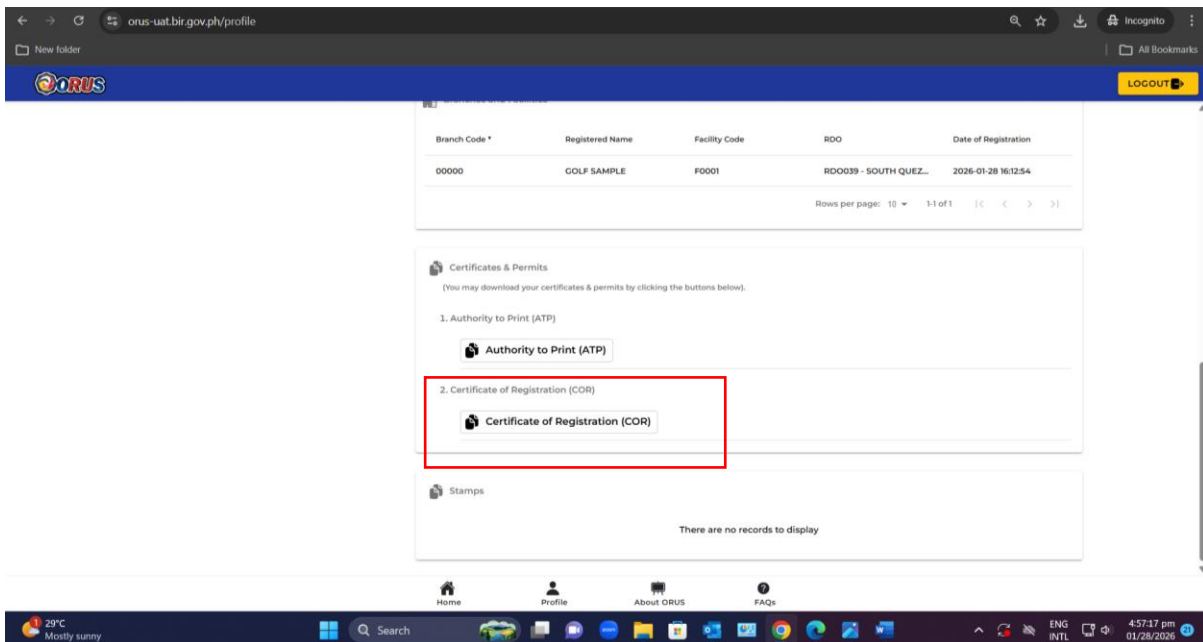
Home Profile About ORUS FAQs

29°C Mostly sunny Search ENG INTL 4:54:49 pm 01/28/2026

Step No. 21: Select on any of the payment channels available in ORUS. Once selected, you will be redirected to the payment channel’s site outside of ORUS where you will make your payment.



Step No. 22: Once paid, you will be redirected to the profile page of ORUS where you can now generate your COR and Authority to Print, if applicable.



B. FOR EXISTING BUSINESS TAXPAYERS

Step No. 1: Go to the ORUS website at <https://orus.bir.gov.ph/home> and log-in to your account.

Step No. 2: Click *<Update Information>* and *<Correction/Change/Update of Registration>*.

Step No. 3: Click the *<Update Information>* button.

Step No. 4: Select whether “Head Office” or “Branch” and click <Validate>.

Application for Registration Update / Correction / Cancellation

Update Information For *

Head Office Branch

TIN * 623342456

Branch Code * 00000

VALIDATE Q

Status Registered Name RDO Office Registered Address

Application for Registration Update / Correction / Cancellation

Update Information For *

Head Office Branch

TIN * 623342456

Branch Code *

SHOW BRANCHES

VALIDATE Q

Status Registered Name RDO Office Registered Address

Note: Fill out the “Branch Code” field if the update is for the Branch, or simply click the <Show Branches> button to search for the Branch/es.

Step No. 5: Click <Information to Update> to view the dropdown list.

Application for Registration Update / Correction / Cancellation

Update Information For *

Head Office Branch

TIN * 623342456

Branch Code * 00000

VALIDATE Q

Status ACTIVE

Registered Name RDO Office Registered Address

Information To Update: *

Step No. 6: Select the information you want to update and fill out the necessary fields applicable to the said update.

Application for Registration Update / Correction / Cancellation

Update Information For *

Head Office Branch

TIN * 623342456

Branch Code * 00000

VALIDATE Q

Status ACTIVE

Registered Name RDO Office Registered Address

Information To Update: *

Information To Update.

- Change in Registered Name
- Add Business Name / Trade Name
- Change in Registered Address / Apply for Transfer of Registration
- Change in Accounting Period
- Add Registered Activity / Line of Business
- Add Incentive Details / Denigration

CANCEL OK

Step No. 7: Review the details reflected on the “Summary” page, check the three (3) boxes, and click <Submit Application>.

Do you have an issued Philippine Business Number (PHBN)?: No

Philippine Business Number: N/A

Trade Business Name

Regulatory Body: SECURITIES AND EXCHANGE COMMISSION

Business Registration ID

Business Registration Date

Industry Group: RETAIL TRADE NOT IN STORES, STALLS OR MARKETS

PSIC: 47913

Line of Business

/We declare, under the penalties of perjury that this application and all its attachments, have been made in good faith, verified by me/us and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under the authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

/We understand that the Bureau of Internal Revenue (BIR) has the right to process the information submitted in this application. Any indication of misrepresentation, fraud, or other illegal activities can be grounds to subject the applicant to further investigation by the BIR and will be punished according to the penalties prescribed by the National Internal Revenue Code (NIRC), as amended, and other applicable laws.

/We declare that the taxpayer, on whose behalf the application is made, has no other existing Taxpayer Identification Number (TIN) and understand that possession of more than one TIN is criminally punishable and may be subject to penalties pursuant to the provisions of the National Internal Revenue Code of 1997, as amended, and other applicable laws.

[BACK](#) [SUBMIT APPLICATION](#)

Home Profile About ORUS FAQs

Step No. 8: You will be redirected to the ORUS Profile page. Pay the Php 30.00 loose Documentary Stamp Tax (DST) to generate the updated BIR Certificate of Registration (COR).

Taxpayer Identification Number (TIN): 623342456

Registered Name: DOM LOCAL THREE

Branch Code: 00000

RDO Code: RDO039 - SOUTH QUEZON CITY

Search by: Value [SEARCH](#)

Branches and Facilities

There are no records to display

Certificates & Permits

[You may download your certificates & permits by clicking the buttons below.]

1. Certificate of Registration [COR] [Registered: 2025-06-01] Head Office

[Certificate of Registration \[COR\]](#) [GENERATE UPDATED COR](#)

Please ensure that the above information are correct and up to date in order to avoid multiple payments. To generate your new COR, you must pay first the Loose Documentary Stamp Tax of Php30.00.

By submitting this application, I confirm that the above information are up to date and I agree to pay the necessary fee mentioned. *

[BACK](#) [SUBMIT APPLICATION](#)

Home Profile About ORUS FAQs

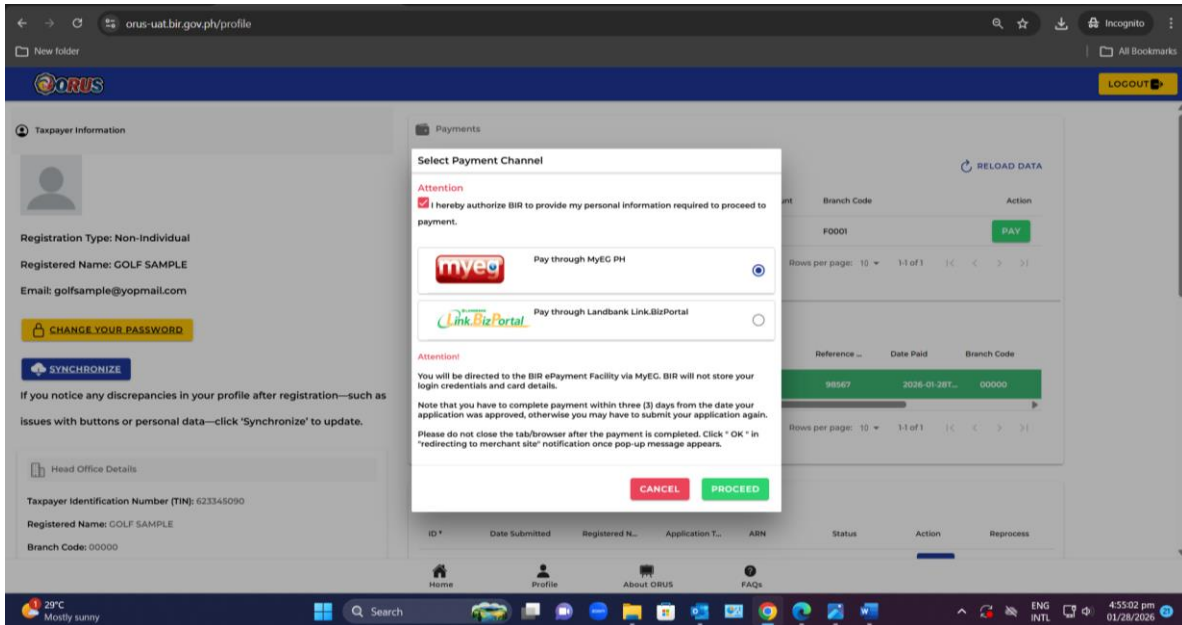
Payments

Pending Payment [RELOAD DATA](#)

ID *	FEES	ARN	Amount	Branch Code	Action
1623	Documentary Stamp Tax	U2601039001623	30	00000	PAY

Rows per page: 10 1-1 of 1

Step No. 9: Select on any of the payment channels available in ORUS. Once selected, you will be redirected to the payment channel’s site outside of ORUS where you will make your payment.



Step No. 10: Once paid, you will be redirected to the profile page of ORUS where you can now generate your COR and Authority to Print, if applicable.

