

## ADVISORY ON THE BIR ORUS

PAGE NOS.

**BIR REVENUE MEMORANDUM CIRCULAR  
NO. 113-2024**

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**Announcing the Availability of Update of  
Taxpayer Classification, and Resumption of  
Business Registration and Other  
Registration-Related Transactions in the  
Online Registration and Update System  
(ORUS)**

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**AVAILABILITY OF CERTAIN FUNCTIONS  
IN THE ONLINE REGISTRATION AND UPDATE SYSTEM (ORUS)**

*Availability of Functions in the BIR ORUS*

Functions	Availability
Application for update of taxpayer classification thru the "Update Information"	Starting October 1, 2024
Resumption of business registration and other registration-related transactions	Starting October 10, 2024

*Application for update of taxpayer classification in ORUS*

Update Type	Mandatory Documentary Support	Action
Downgrade ( <u>except</u> Small to Micro)	Income Tax Return or Income Statement showing gross sales for the last 2 years	Manual approval of the RDO within 7 working days from submission of application
Downgrade (Small to Micro)	None	Automatic approval
Upgrade	None	Automatic approval

*Resumption of business registration and other registration-related transaction functionalities/features in ORUS*

The following functionalities/features are now available in ORUS:

- Registration of business and issuance of Electronic Certificate of Registration (eCOR) and Authority to Print (ATP) with Electronic Payment (e-Payment) of Loose Documentary Stamp Tax (DST)

**BUREAU OF INTERNAL REVENUE  
REVENUE MEMORANDUM CIRCULAR  
NO. 113-2024**

**ADVISORY**

- Registration of New Branch
- Application for Authority to Print (Subsequent)

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