

ADVISORY ON REGISTRATION PROCEDURES

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**CLARIFICATION ON REGISTRATION PROCEDURES PURSUANT TO RR NO. 7-2024,
AS AMENDED BY RR NO. 11-2024**

Registration Types and Periods

Taxpayer Type	Period
Self-employed individuals, estate and trusts, corporations, and their branches	On or before the commencement of business
Corporations (Taxable or Non-Taxable)/One-Time Transaction	Before payment of any tax due
Corporations, Partnerships, Associations, Cooperatives, Government Agencies and Instrumentalities (GAIs)	Before or upon filing of any applicable tax return, statement, or declaration as required by the Tax Code
Employees	Within 10 days from date of employment
Application under EO No. 98, series of 1999	

Notes: Commencement of business shall be reckoned, whichever comes first, from:

- the day when the first sale occurred; or
- upon lapse of 30 calendar days from issuance of Mayor's Permit/Professional Tax Receipt/Occupational Tax Receipt by LGU, Certificate of Business Name Registration by the DTI, or Certificate of Registration by the SEC

Manual and Electronic Registration Options

Options	Platform
Manually at the RDOs	Registration using the Single Window Policy
New Business Registration (NewBizReg) Portal	https://www.bir.gov.ph/newbizreg/
Taxpayer Registration-Related Application (TRRA) Portal	https://web-services.bir.gov.ph/trraportal/
Philippine Business Hub (PBH)	https://business.gov.ph/
Online Registration and Update System (ORUS)	https://orus.bir.gov.ph/home

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Notes:

- ☑ Taxpayers shall be registered at the appropriate RDO;
- ☑ Foreign nationals shall be registered following RMO No. 28-2019; and
- ☑ Taxpayers who encounter errors/technical issues in ORUS may manually transact at the RDO provided:
 - There is proof of error/technical issue (e.g. screenshot); or
 - The BIR issued an Advisory that the ORUS is unavailable.

Specific Guidelines for Online Sellers

- ☑ Business/trade names registered with the SEC/DTI as well as "store names" used in all online pages, accounts, websites, or e-commerce platforms shall be reflected as business names in the COR.
- ☑ An electronic copy of COR shall be posted on the sellers' websites or profile pages at the e-commerce platform, and if the COR bears a QR Code, the same may also be posted.

Registration of Books of Accounts

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

TYPE	DEADLINE FOR REGISTRATION	FREQUENCY
New Business Registrants		
Manual Books of Accounts	Before the deadline for filing of the initial quarterly ITR or annual ITR, whichever comes earlier	Before the full consumption of the pages of the previously registered books
Existing Business Taxpayers or Subsequent Registration of Books of Accounts		
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

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TYPE	DEADLINE FOR REGISTRATION	FREQUENCY
Existing Business Taxpayers or Subsequent Registration of Books of Accounts		
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

Notes:

- Proof of registration shall be the QR Code Stamp generated by ORUS;
- QR Code Stamp shall be printed and:
 - For manual/permanently bound loose leaf books of accounts – pasted on the first page; or
 - For computerized books of accounts – kept for record purposes.
- No need to submit/manual stamping of the books of accounts to the RDO;
- Manual registration of books of accounts shall only be allowed if the taxpayer is:
 - experiencing technical issues with ORUS (with proof of error/issue);
 - already at the RDO premises on the day of the deadline; or
 - a senior citizen.

Transfer of Registration

It may be done by mere filing/submission of BIR Form No. 1905 as follows:

Taxpayer Type	Documentary Requirements	Remarks
Individuals Not Engaged in Business (E.O. 98/ONETT/Employee)	Two (2) original copies of BIR Form No. 1905	<input checked="" type="checkbox"/> The application may be filed online through ORUS or manually at the new RDO having jurisdiction over the place of residence where they will transfer.

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Taxpayer Type	Documentary Requirements	Remarks
		<ul style="list-style-type: none"> <input checked="" type="checkbox"/> The transfer shall be done immediately upon filing of the application with complete documentary requirements. <input checked="" type="checkbox"/> If the non-business taxpayer will subsequently apply for business registration, the application shall be filed directly at the RDO having jurisdiction over the business address where his/her registration records will be transferred.
Head Office and/or Branch	<p><i>To Old RDO:</i></p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> 3 original copies of BIR Form No. 1905 <input checked="" type="checkbox"/> 3 original copies of Inventory List of Unused Invoices and Supplementary Invoices or letter request with Inventory List <input checked="" type="checkbox"/> 3 original copies of Notarized Transfer Commitment Form, if applicable/if with open cases 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> The application shall be filed at the current RDO where the taxpayer is registered. <input checked="" type="checkbox"/> All open-cases/stop-filer cases shall be settled at the RDO by submitting a Transfer

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Taxpayer Type	Documentary Requirements	Remarks
Head Office and/or Branch	<p>To New RDO:</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> 2 original copies of BIR Form No. 1905 <input checked="" type="checkbox"/> For Non-Individual Taxpayers: <ul style="list-style-type: none"> o Photocopy of Amended Articles of Incorporation/Partnership/COR of Amendments to Articles of Cooperation and By-Laws <input checked="" type="checkbox"/> For non-individuals, single proprietors, except professionals: <ul style="list-style-type: none"> o Mayor's Business Permit; or o Photocopy of duly received Application for Mayor's Business Permit, if the same is still in process with the LGU <input checked="" type="checkbox"/> Original copy of unused invoices and supplementary invoices, for re-stamping by old RDO, with approved letter request and inventory list <input checked="" type="checkbox"/> Photocopy of the Transfer Commitment Form, if applicable, together with the BIR Form No. 1905 duly received by old RDO 	<p>Commitment Form, except those subject to audit investigations.</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Those who are not subject to audit investigations shall be transferred to the new RDO within the prescribed period. <input checked="" type="checkbox"/> For branches/facilities, the transfer shall be done within 5 days while 10 days for head office.
Change of Registered Business Address under the Jurisdiction of the same RDO	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> 2 original copies of BIR Form No. 1905 <input checked="" type="checkbox"/> Photocopy of Mayor's Permit/DTI Certificate/SEC COR or Form for Appointment of Officers (in case of OPC) bearing the new business address <input checked="" type="checkbox"/> Original copy of letter request for temporary use of old invoices/supplementary invoices (for business taxpayers), if applicable 	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> The transfer shall be done immediately upon filing of the application with complete documentary requirements

Source: BIR Revenue Memorandum Circular No. 91-2024