

## Tax in a dot

RMC 113-2024:  
Availability of update of  
taxpayer classification  
and resumption of  
registration on ORUS



## Stay ahead with essential tax updates

*Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.*



**Carlo Navarro**  
SEA Transfer Pricing Leader  
Philippines Tax & Legal  
Leader

### TAX 2024-40

## Availability of update of taxpayer classification and resumption of registration on ORUS

The Bureau of Internal Revenue (BIR) announced the availability of the *Application for Update of Taxpayer Classification* through the "Update information" functionality and the resumption of business registration and other registration-related transactions on the BIR Online Registration and Update System (ORUS) starting 1 October 2024 and 10 October 2024, respectively.

### A. Application for Update of Taxpayer Classification on ORUS

Taxpayers who want to update their taxpayer classification (i.e., micro, small, medium, and large) shall access ORUS and follow the procedures below:

1. Log in to ORUS account. If no ORUS account yet, taxpayer should enroll or create an ORUS account.
2. Go to "Update Information".

3. Select "Correction/Change/Update of Registration" then click the "Update Information" button.
4. Select "Head Office" then click the "Validate" button.
5. Click "Information to Update" then select "Change/Update of Taxpayer Classification".
6. The existing taxpayer classification shall be displayed and a field to indicate the requested new taxpayer classification shall be opened. The taxpayer shall select the desired taxpayer classification, then click the "Continue" button.
7. Click the "Add Attachment" button to attach the documentary requirements needed to support the request for change in taxpayer classification.

If the update of taxpayer classification is a downgrade (e.g., from large to medium), the taxpayer should attach its Income Tax Return or Income Statement showing gross sales for the last two (2) years. This requirement is not mandatory for downgrade of taxpayer classification from small to micro.

8. Once details are confirmed, check all the boxes and click "Submit Application" button. A pop-up message shall be displayed reflecting the Application Reference Number (ARN) and the Revenue District Office (RDO) where the application shall be processed.
9. Click the "Proceed" button. Taxpayer shall receive an email upon successful submission of application for change in taxpayer classification.

Upgrade of taxpayer classification (e.g., small to medium) and downgrade from small to micro shall be automatically approved. Downgrading of taxpayer classification (e.g., large to medium) shall be subject to the manual approval of the RDO within seven (7) working days from the date of submission of application. Notice of approval/disapproval will be sent via email, registered mail, or other means.

#### **B. Resumption of business registration and other registration-related transaction functionalities/features on ORUS**

The following existing business registration and other registration-related transaction functionalities/features are now available on 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)
- Registration of New Branch
- Application for Authority to Print (Subsequent)

Taxpayers who already have an ORUS account and opt to use the said online registration facility may log in to access and avail such features. Otherwise, taxpayers are required to enroll or create an account on ORUS following the guidelines prescribed under Revenue Memorandum Circular (RMC) No. 122-2022.

*Please see attached RMC No. 113-2024 for your reference.*

# Get in touch

Should you have any comments or questions arising from this newsletter, please contact our Tax & Legal Partners:



**Carlo Navarro**  
Tax & Legal Leader  
[canavarro@deloitte.com](mailto:canavarro@deloitte.com)



**Senen Quizon**  
Tax Principal  
[smquizon@deloitte.com](mailto:smquizon@deloitte.com)



**Walter Abela Jr.**  
Tax Partner  
[wabela@deloitte.com](mailto:wabela@deloitte.com)



**Alvin Saldaña**  
Tax Principal  
[asaldana@deloitte.com](mailto:asaldana@deloitte.com)



**Romel Curiba**  
Tax Principal  
[rcuriba@deloitte.com](mailto:rcuriba@deloitte.com)



**Elaine de Guzman**  
Tax Partner  
[eedeguzman@deloitte.com](mailto:eedeguzman@deloitte.com)



**Imelda Lapres**  
BPS Partner  
[itapay@deloitte.com](mailto:itapay@deloitte.com)



**Charisse Siao**  
BPS Partner  
[csiao@deloitte.com](mailto:csiao@deloitte.com)



**Ronnie Bernas**  
Legal Partner  
[rbernas@deloitte.com](mailto:rbernas@deloitte.com)



**Mary Rose Pascual**  
Legal Partner  
[marpascual@deloitte.com](mailto:marpascual@deloitte.com)



**Daniel Laoh**  
Transfer Pricing Partner  
[dlaoh@deloitte.com](mailto:dlaoh@deloitte.com)

[Back to top](#)



## [Deloitte Philippines](#)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

## **About Deloitte Philippines**

In the Philippines, services are provided by Landicho Abela & Co. and Navarro Amper & Co.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.

© 2024 Landicho Abela & Co.

To no longer receive emails about this topic please send a return email to the sender with the word “Unsubscribe” in the subject line.