



Bringing in Revenues
for Nation-building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



**BAGONG
PILIPINAS**

JUN 18 2026

REVENUE MEMORANDUM CIRCULAR NO. 064-2026

SUBJECT : Supplemental Guidelines on the Generation of Registration Seal Badge via the Online Registration and Update System (ORUS) for Taxpayers with No Updates on Certificate of Registration (COR) Pursuant to Revenue Memorandum Circular No. 38-2026

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

This Circular is issued to provide guidelines for existing business taxpayers with COR or Electronic COR (eCOR) without a corresponding Registration Seal Badge and whose registration information has no updates. Said taxpayers may generate their Registration Seal Badge through the Bureau of Internal Revenue's ORUS following the procedure below.

Step 1: Log in to ORUS.

If not yet enrolled, create an ORUS account.

Step 2: Synchronize Registration Record.

- Go to the Profile Page by clicking the "Profile" icon located at the bottom of the page; and
- Click the "Synchronize" button to update/synchronize registration record.

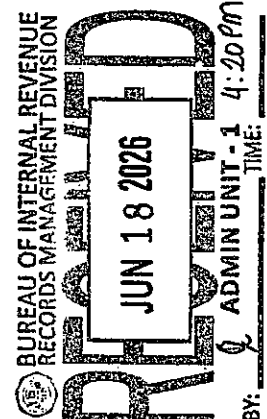
Step 3: Proceed to the "Certificates and Permits" section.

Step 4: Download the latest COR with QR Code, together with the Registration Seal Badge.

For this purpose, the Thirty Pesos (P30.00) DST on certificate shall be paid online via BIR's ePayment Channels, and the taxpayer shall keep the proof of such payment. The said amount pertains to the DST imposed under Section 188 of the National Internal Revenue Code of 1997, as amended, on certificates and similar documents.

Step 5: Post the Registration Seal Badge.

The Registration Seal Badge shall be displayed on the online websites, e-marketplace seller/merchant's page, e-commerce shops, e-commerce platforms or mobile applications, including persons offering their services such as bloggers, vloggers, live streamers, content creators, influencers and individuals earning through online views, advertisements, affiliate commissions, brand sponsorships or similar monetized digital activities, in lieu of the COR or eCOR.



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




CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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