



Bringing in Revenues
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City



JUL 22 2026

REVENUE MEMORANDUM CIRCULAR NO. 099-2026

SUBJECT : Reiteration of the Requirement to Post Proof of BIR Registration Under Revenue Regulations Nos. 7-2024 and 15-2024 and Extension of the Period for Compliance with the Display of the BIR Registration Seal Badge

FOR : All Internal Revenue Officials, Employees and Others Concerned

In relation to the requirement on the posting of the Bureau of Internal Revenue (BIR) Registration Seal Badge pursuant to Revenue Memorandum Circular No. 38-2026, this Circular is issued to reiterate the compliance requirement under Section 5(H) of Revenue Regulations (RR) No. 7-2024 and Section 7 of RR No. 15-2024. Said Regulations require online sellers, online merchants, and persons engaged in the sale of goods or services through digital or electronic platforms, as well as those with online business presence, to post proof of BIR registration on their online websites, e-commerce or e-marketplace seller/merchant social media pages, and other digital platforms.

In this regard, all online sellers, online merchants, digital platform operators, and other covered taxpayers are reminded that the requirement to prominently display their BIR Registration Seal Badge (as proof of registration), shall have to be complied with immediately.

In order to facilitate compliance and provide online sellers, online merchants, and other covered taxpayers sufficient time to secure and display the BIR Registration Seal Badge on their websites/social media pages, **the BIR hereby extends the period for compliance with the requirement on the display of the BIR Registration Seal Badge until October 31, 2026.** Taxpayers who have not yet displayed the BIR Registration Seal Badge shall be given until October 31, 2026 to fully comply with the said requirement, without the imposition of penalties arising solely from the non-display thereof.

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

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION

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CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue