

## ADVISORY ON THE ONLINE REGISTRATION OF BOOKS OF ACCOUNTS

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<b>BIR REVENUE MEMORANDUM CIRCULAR NO. 3-2023</b>	<b>3</b>
<b>Prescribing the Policies and Guidelines on the Online Registration of Books of Accounts</b>	

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**Prescribing the Policies and Guidelines on the  
Online Registration of Books of Accounts**



All books of accounts shall be registered online with the Bureau's Online Registration and Update System (ORUS) at <https://orus.bir.gov.ph>. Instead of the manual stamping of books of accounts, a **Quick Response (QR) Stamp** shall be generated.

**I. PRESCRIBED MANNER OF BOOKKEEPING OR MAINTAINING OF BOOKS OF ACCOUNTS**

**For New Business Registrants:**

Types of Books of Accounts	Deadline of Registration	Frequency	QR Stamp
Manual	Before the deadline for filing of the initial quarterly Income Tax Return (ITR) or Annual ITR, whichever comes earlier	Before the full consumption of the pages of the previously registered books	QR stamp shall be pasted on the first page of the manual books of accounts.

**For Existing Business Taxpayers and Subsequent Registration:**

Types of Books of Accounts	Deadline of Registration	Frequency	QR Stamp
Manual	Before use of the books	Before the full consumption of the pages of the previously registered books	QR stamp shall be pasted on the first page of the manual books of accounts.
Permanently Bound Loose leaf	Within <b>fifteen (15) days</b> after the end of each taxable year or within 15 days from the closure of business operations, whichever is earlier <sup>1</sup>	Annually	QR stamp shall be pasted on the first page of the permanently bound loose leaf books of accounts

<sup>1</sup> Unless extended by the Commissioner or his duly authorized representative upon request of the taxpayer before the lapse of the said period

Types of Books of Accounts	Deadline of Registration	Frequency	QR Stamp
Computerized	Within <b>thirty (30) days</b> from the close of each taxable year or within 30 days from the closure of operations, whichever comes earlier <sup>2</sup>	Annually	QR stamp shall be attached to the transmittal letter showing detailed content of the USB flash drive where the books of accounts and other accounting records are stored/saved

**General Rule:**

New sets of manual books of accounts are not required to be registered every year.

**Exception:**

If taxpayers opt to use new set of books of accounts yearly, it should be registered first before use.

**II. QR STAMPING**

The QR Stamp shall have the following taxpayer information printed:

1. TIN
2. Registered Name
3. Registered Address
4. Type of Book (Manual, Loose leaf, or Computerized)
5. Book Registered
6. Permit No./Acknowledgment Certificate Control No. (ACCN) – for Loose leaf or Computerized
7. PTU/ACCN Date issued – for Loose leaf or Computerized
8. Quantity
9. Volume No.
10. Date Registered
11. Date Approved

<sup>2</sup> Unless extended by the Commissioner or his duly authorized representative upon request of the taxpayer before the lapse of the said period

### III. TRANSITORY PROVISION

Upon initial implementation of online registration of books of accounts through ORUS, taxpayers shall still be allowed to register and stamp their manual books of accounts at the Revenue District Office/Large Taxpayer Division/Office where the Head Office or Branch is registered.

*Source:*

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