

Tax Updates

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AVAILABILITY OF THE “TAXPAYER CLASSIFICATION INQUIRY” FUNCTIONALITY IN THE ONLINE REGISTRATION AND UPDATE SYSTEM (ORUS)

Pursuant to provisions of Republic Act No. 11976, otherwise known as “Ease of Paying Taxes (EOPTA) Act”, and pursuant to Revenue Regulations No. 8-2024, taxpayers shall be classified into Micro, Small, Medium and Large Taxpayers, based on their annual gross sales from their business.

GROUP	GROSS SALES
Micro Taxpayer	Less than 3M
Small Taxpayer	3M to less than 20M
Medium Taxpayer	20M to less than 1B
Large Taxpayer	1B and above

In relation to the foregoing, this Circular is hereby issued to announce the availability of functionality for online Taxpayer Classification inquiry in the BIR’s Online Registration and Update System (ORUS) through its “**BIR Registered Business Search and Taxpayer Classification Inquiry**” functionality.

To view/inquire on the Taxpayer’s Classification under the EOPT Act, taxpayer-applicants shall access ORUS through <https://orus.bir.gov.ph/home> the ORUS and follow the procedures below.

STEP 1	In ORUS Homepage, select the “Verify TIN/Search BIR-Registered Business” from the displayed functionalities.
STEP 2	Select “BIR-Registered Business Search and Taxpayer Classification Inquiry” from the dropdown list and click “Proceed” button.
STEP 3	Taxpayer shall be required to input the following details: <ul style="list-style-type: none">Registered Name or Trade Name (as shown on the Certificate of Registration – BIR Form No. 2303)TIN and Branch Code
STEP 4	Tick the box for verification (I’m not a robot), then click the “Search” button. Taxpayer’s Classification will be displayed (Micro, Small, Medium, Large). Note your Taxpayer Classification.
STEP 5	Should you disagree with your initial Taxpayer Classification, send a letter to the Revenue District Office (RDO) where you are registered and inform the said RDO of your correct Taxpayer Classification. Proof of your claim for the correct classification [i.e. Taxable Year (TY) 2022 Income Tax Return or TY 2022 Income Statement showing the Gross Sales, etc.] should be attached to the letter.
STEP 6	The RDO shall evaluate the documents submitted by the taxpayer and make the necessary correction in the Taxpayer Classification, if the taxpayer’s claim is correct/valid.
STEP 7	The RDO shall inform the taxpayer of the result of the evaluation and the action taken.

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