



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 38-2026



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* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Prescribing the Issuance and Posting of the BIR Registration Seal Badge on Online Websites, E-Commerce or E-Marketplace Seller/Merchant's Page and Other Platforms, and Announcing the Availability of QR Code in the BIR Certificate of Registration

* Issuance Date

29 April 2026

* Link

<https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20NO.%2038-2026.pdf>

SUMMARY

This circular was issued to implement the requirement under Section 5(H) of Revenue Regulations (RR) No. 07-2024 and Section 7 of RR No. 15-2024 on the posting of proof of registration on online websites, e-commerce or e-marketplace seller/merchant's page, and other platforms.

To address the taxpayers' concerns over the online disclosure of sensitive information contained in the Certificate of Registration (COR), the BIR shall issue a BIR Registration Seal Badge to be displayed on the seller's content, creator's/online influencer's website, online page/platform, e-commerce shop, in lieu of the BIR COR/eCOR.

The BIR COR/eCOR and the BIR Registration Seal Badge shall contain a Quick Response (QR) Code that can be verified online by scanning the QR Code using any mobile application or QR Code scanner to verify the authenticity and validity of the taxpayer's registration with the BIR.

ACTIONABLE ADVICE

Taxpayers engaging in e-commerce shall display the BIR Registration Seal Badge on their official websites, application, online shops, or e-commerce platform. The uploaded BIR Registration Seal Badge should remain clear, readable, and unaltered, preserving all design elements.

