



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 64-2026



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SUMMARY

This circular provides supplemental guidelines for existing business taxpayers with a Certificate of Registration (COR) or Electronic COR (eCOR) that has no corresponding Registration Seal Badge and whose registration information has no updates. Such taxpayers may generate their Registration Seal Badge through ORUS. The circular provides the detailed procedure for generating the Registration Seal Badge including payment of a P30.00 Documentary Stamp Tax for the online certificate. The Registration Seal Badge must be posted on the taxpayer's online websites, e-marketplace or merchant pages, e-commerce platforms, or mobile applications, including bloggers, vloggers, live streamers, content creators, influencers, and individuals earning through monetized digital activities, in lieu of the COR or eCOR.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

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

* Issuance Date

18 June 2026

* Link

<https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%2064-2026.pdf>

