



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
National Office Building  
Quezon City



**BAGONG  
PILIPINAS**

APR 29 2026

REVENUE MEMORANDUM CIRCULAR NO. 038-2026

**SUBJECT : 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**

**FOR : All Taxpayers, Revenue Officials, Employees and Others Concerned**

Pursuant to Section 236 of the National Internal Revenue Code of 1997, as amended (Tax Code) and its Implementing Rules and Regulations under Section 5 of Revenue Regulations (RR) No. 7-2024 and Section 5 of RR No. 15-2024, every person subject to any internal revenue tax is required to register with the Revenue District Office of the Bureau of Internal Revenue on or before the commencement of business, before payment of any tax due, or before or upon filing of any applicable tax return, statement or declaration as mandated by the Tax Code.

Moreover, Section 5(F) of RR No. 7-2024 provides for the issuance of Certificate of Registration (COR) or Electronic Certificate of Registration (eCOR) to each Head Office, Branch and Facility within the period/time prescribed in the BIR Citizen's Charter, upon submission of complete documentary requirements.

Section 5(G) of RR No. 7-2024 and Section 6 of RR No. 15-2024 require all persons subject to the provisions of Section 5(C) and (D) of RR No. 7-2024 (**persons engaged in business or practice of profession**) to post the COR or eCOR at the place where the business is conducted and at each branch and/or facility in a manner that is clearly visible to the public.

In addition, Section 5(H) of RR No. 7-2024 and Section 7 of RR No. 15-2024 further **require the posting of proof of registration** by sellers/merchants on their online websites, e-commerce or e-marketplace pages, and other platforms. In this regard, online businesses, sellers or merchants and service providers operating a business or with sales transactions through a website, social media or any digital or electronic means **shall display conspicuously the electronic copy of their BIR COR/eCOR** on their website, account or profile pages of the e-commerce platform or mobile application, where it is clearly visible and easily accessible to buyers or customers.

In line with the foregoing provisions, **this Circular is hereby issued to implement the requirement under Section 5(H) of RR No. 7-2024 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.** This requirement applies not only to online sellers of goods but also to persons engaged in providing services through digital or electronic means

RECORDS MANAGEMENT DIVISION

**RECEIVED**

APR 29 2026

ADMIN UNIT - 1

TIME: 2:22 PM

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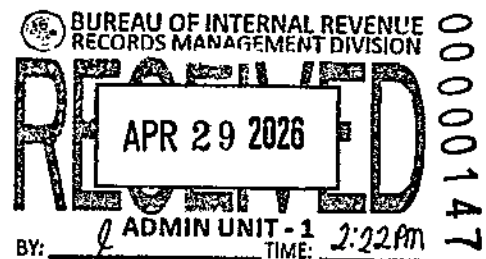
5. The **BIR Registration Seal Badge** shall be posted on the following, including but not limited to:

Online Business/Transactions/ Sales/ Services	Where to be Posted
1. Taxpayer's Website or own mobile application	Any page or link in the website, such as: About Page, Company, Government Compliance, Business Permits.
2. E-commerce Platforms and mobile applications (app)	At the mobile app Support page, About, App Setting, under links such as "Government Compliance" or "Business Permits"
3. Sellers, merchants or service providers with accounts or doing business or with sales transactions on e-commerce platforms or mobile applications or website	Seller's or Merchant's page, profile, store or shop details, marketplace or business page.

6. To ensure consistent and proper online display of the **BIR Registration Seal Badge** on websites, mobile applications, online shops and e-commerce platforms, the following guidelines shall apply:

- 6.1 Only the **BIR Registration Seal Badge** shall be posted on the taxpayer's official website, mobile application, online shop, or e-commerce platform profile page. (*refer to Annex B*).
- 6.2 Taxpayers are not required to upload their entire registration document or the full page where the badge appears. Taxpayers may crop, scan, or extract only the **BIR Registration Seal Badge** image for the purpose of uploading or posting it to their official website, mobile application, online shop, or e-commerce platform profile page. (*refer to Annex B*).
- 6.3 The uploaded **BIR Registration Seal Badge** should remain clear, readable, and unaltered, preserving all design elements.
- 6.4 The posting of the **BIR Registration Seal Badge** must be compliant with the requirement under Item 5 above, ensuring that it is visible and easily accessible to customers as required under Section 5(H) of RR No. 7-2024 and Section 7 of RR No. 15-2024.

Government agencies, banks and financial institutions, e-commerce platforms and other relying parties may verify the validity of the BIR COR/eCOR/BIR Registration Seal Badge and taxpayer's current registration with the BIR by scanning the QR Code on the document. When the QR Code is scanned, relying parties must ensure that the URL displayed is the official BIR verification domain or BIR link (<https://verify.bir.gov.ph/correspondence/>) before relying on the result of verification of validity of the BIR COR/eCOR/BIR Registration Seal Badge.



The BIR COR/eCOR with QR Code and **BIR Registration Seal Badge** shall be available upon the issuance and publication of this Circular on the BIR Website ([www.bir.gov.ph](http://www.bir.gov.ph)). A Taxpayer's User Guide on how to generate and secure the **BIR Registration Seal Badge** through ORUS is provided in *Annex C*.

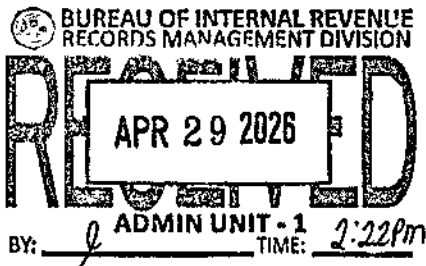
All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.



*Charlito Martin R. Mendoza*  
**CHARLITO MARTIN R. MENDOZA**  
Commissioner of Internal Revenue

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HOW TO POST THE BIR REGISTRATION SEAL BADGE

POSTING OF THE WHOLE COR PAGE



BIR FORM NO. **2303**  
REVISED: AUGUST 2024

REPUBLIC OF THE PHILIPPINES  
KAGAWARAN NG PANANALAPI  
KAWANIHAN NG REVENUE INTERNAS  
REVENUE REGION NO. 07A - QUEZON CITY  
REVENUE DISTRICT OFFICE NO. 039 - SOUTH QUEZON CITY  
PHILIPPINES  
Bringing In Revenues for Nation-building

OCN: 039RC20250000000386  
Date OCN Generated: December 12, 2025

CERTIFICATE OF REGISTRATION

<b>TIN &amp; BRANCH CODE</b> 623-344-919-00000	<b>NAME OF TAXPAYER</b> MENDOZA, HIRONO ONO DIAZ	<b>TIN ISSUANCE DATE</b> December 12, 2025
<b>TAXPAYER TYPE/S</b> SINGLE PROPRIETORSHIP ONLY (RESIDENT CITIZEN)		
<b>REGISTERING OFFICE</b> X   Head Office   Branch		
<b>REGISTERED ADDRESS</b> BAESA 1106 QUEZON CITY NCR, SECOND DISTRICT PHILIPPINES		

SCAN OR CROP THE REGISTRATION SEAL BADGE ONLY

BIR REGISTRATION SEAL BADGE

Important Reminder:  
For taxpayers engaged in online business or with online presence, the BIR Registration Seal Badge should be prominently displayed on their website or profile page. This badge should be easily visible to the public and readily scannable that will serve as verification of their registration with the Bureau of Internal Revenue.

BIR REGISTRATION SEAL BADGE

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-- ONLY THIS SHOULD BE POSTED --

(FINAL FOR POSTING IN WEBSITE, E-COMMERCE PLATFORM, ETC.)

(Do not post the whole COR as it will show your TIN and address.)