REVENUE REGULATIONS NO. 3-2013 issued on February 14, 2013 prescribes the use of electronic Official Register Books (eORB) System by manufacturers of cigarettes, cigars and cigarette papers, including traders/dealers of whole leaf tobacco and partially manufactured leaf tobacco.

For purposes of enrollment in the eORB System, all manufacturers of cigarettes, cigars and cigarette papers, including traders/dealers of whole leaf tobacco and partially manufactured leaf tobacco (i.e., L-3, L3R, L½ and L6), shall initially file with the Chief, Excise Large Taxpayers Field Operations Division a written request for access to the system, together with a duly notarized Board Resolution, in case the taxpayer is a juridical entity, or an affidavit, in case of a sole proprietor, stating, among others, the names of its representatives authorized to register and maintain a user account, either as an encoder or as an authorized officer, in the system. For this purpose, an encoder authorized by the taxpayer to finalize an encoded transaction shall be required to be enrolled in the system, which can be accessed thru the eORB icon in the BIR website (www.bir.gov.ph). After completion of the enrollment process, the taxpayer’s authorized officer and/or encoder shall receive an email notification validating the email account provided. In the initial use of the eORB System, the synchronization process of data shall be undertaken by the authorized officer and encoder in order that all the functionalities of the system can be utilized. Thereafter, this process shall be initiated regularly in order to have an updated reference values in the database of the taxpayer’s installed system.

In order to gain access into the system, the authorized officer shall create encoder user accounts and authorized officer user account using the User Management module of the system under which assessment numbers assigned to the designated encoders and authorized officer of the excise taxpayer shall be subject to approval by the BIR. The authorized officer shall be responsible for the activation and deactivation of user accounts, including the finalization of each encoded transaction, as well as the generation and submission of the eORB Forms. The encoders shall not be allowed to create other user accounts nor submit the ORB Forms.

For expediency on the part of the excise taxpayer, encoding of transactions of the taxpayer operations can be made off-line, without the need of connecting to the eORB System: Provided, however, That, for purposes of initially generating the eORB Forms, whether by the taxpayer or by the BIR, there is a need to finalize the encoded transactions and, therefore, the proper connection with the eORB System shall be made.

All excise taxpayers who are covered by the eORB System shall transmit automatically the duly accomplished eORB Forms within five (5) calendar days immediately after the end of the month of operation. Any amendment in the entries of the ORBs that have been submitted by the authorized officer of the excise taxpayer shall be made anytime within the year of the taxpayer’s operations but not later than January 31 of the immediately succeeding year of the taxpayer’s operations: Provided, however, That amendments shall be made only once for each reference document: Provided, finally, That every amendment shall be subject to the approval of the Chief, Excise LT Field Operations Division through an email notification.

In cases where a taxpayer’s own computerized accounting system has the capability to automatically generate and print the ORBs, the taxpayer shall coordinate with the BIR for purposes of determining the manner on how the taxpayer can submit the ORB electronically through the eORB System. The submission of ORB to the BIR through external storage facilities such as, but not limited to, magnetic disks, memory sticks or cards, external hard drives, etc. shall not be allowed.

The BIR shall be immediately notified in writing, for purposes of re-evaluation and approval, prior to any change or enhancement of the computerized accounting system that will affect any transaction covered by the eORB System.
The preparation of manual ORBs and submission of transcripts thereof to the BIR shall be terminated upon effectivity of the Regulations: Provided, however, that all transactions engaged by all concerned excise taxpayers beginning February 1, 2013 shall already be encoded into the eORB System with the duly accomplished eORB Form for the month of February, 2013 transmitted, through the eORB homepage thereof, on or before March 5, 2013: Provided, further, That, for purposes of expediency, the eORB System shall be initially implemented for use by the major tobacco industry players identified by the BIR and a proper prior notice shall be issued for the implementation thereof to the other tobacco industry players.