REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

BUREAU OF INTERNAL REVENUE
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Date: 26 JAN 2023

REVENUE MEMORANDUM CIRCULAR NO. 10-2023

SUBJECT : Use of the Electronic One-Time Transaction (eONETT) System by Sellers Habitually Engaged in the Sale of Real Properties

TO : All Internal Revenue Officers, Employees and Others Concerned

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The eONETT System is a web based system wherein the taxpayers will be able to transact their ONETT online anytime and anywhere, provided there is an internet connection. It aims to reduce manual filing of returns and payment of taxes and to provide a more convenient way for taxpayers to file their applications in securing ONETT Computation Sheet (OCS) and/or Electronic Certificate Authorizing Registration (eCAR).

Hence, sellers habitually engaged in the sale of real estate properties like real estate developers with voluminous ONETT transactions are hereby urged to use the eONETT System in securing OCS/eCAR relative to sale/transfer of real properties. Likewise, they are also encouraged to pay electronically thru the available ePayment channels of the Bureau.

All internal revenue officials, employees and others concerned are hereby enjoined to give this circular as wide a publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue
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INTERNAL COMMUNICATIONS DIVISION
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