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

August 23, 2016

REVENUE MEMORANDUM CIRCULAR NO. 105-2016

SUBJECT: Amending Certain Provisions of Revenue Memorandum Circular No. 76-2007, Relative to the Submission of Mandatory Documentary Requirements for One-time Transactions Involving Transfer of Real Property

TO: All Internal Revenue Officers and Others Concerned

This Circular is issued to amend the mandatory documentary requirements provided in Revenue Memorandum Circular (RMC) No. 76-2007.

Item No. 2 of RMC No. 76-2007 cited hereunder shall no longer be required in the processing of one-time transactions involving transfer of real property and the issuance of electronic Certificate Authorizing Registration (eCAR):

> **"2. Certified true copy of the original CAR (copy of the Registry of Deeds) pertaining to the transfer of property prior to the issuance of Original/Transfer Certificate of Title (OCT/TCT) or Condominium Certificate of Title (CCT) which is the subject of the current sale/transfer, or certification issued by the Registry of Deeds indicating the serial number of the CAR, date of issuance of CAR, the Revenue District Office Number of the district office that issued the CAR, the name of the Revenue District Officer who signed the CAR, the type of taxes paid and the amount of payment per tax type.**
>
> **The aforementioned document shall be submitted for OCT/TCT/CCT issued starting 2007, in case the Register of Deeds fails to annotate the information contained in the CAR as prescribed under Section 5 of Revenue Regulations No. 24-2002 dated November 15, 2002 and Section 1 of Memorandum Order No. 233 dated December 11, 2006 issued by President Gloria Macapagal-Arroyo, as circularized in Revenue Memorandum Circular No. 3-2007."**

All other circulars and revenue issuances inconsistent herewith are hereby amended, modified or revoked accordingly. All Revenue Officials are enjoined to give this Circular as wide a publicity as possible.

This Circular shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
2:50 P.M.
OCT 28 2015
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