REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

November 25, 2016

**REVENUE MEMORANDUM CIRCULAR NO.** 126-2016

**SUBJECT** : Issuance of Certificate of Zonal Values of Real Properties

**TO** : All Revenue District Officers, Assistant Revenue District Officers and Others Concerned

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This Circular is hereby issued to address a significant number of taxpayers complaining on the inconvenience of getting certification of zonal values of real properties from the National Office which is needed in the computation of Estate, Donors and Capital Gains Taxes before the issuance of electronic Certificate Authorizing Registration (eCAR) and for any other legal purpose. Currently, the office of the Assessment Performance Monitoring Division (APMD) issues this certification on zonal values of real properties wherever located to the requesting taxpayer.

Relative thereto, in order to facilitate the efficient and responsive service to taxpayers and to ensure the timely processing of eCAR, the issuance of Certification of Zonal Values of Real Properties is hereby decentralized to the Revenue District Offices (RDOs). However, the office of the APMD is not precluded to issue the said certification to any requesting taxpayer.

The guidelines enumerated hereunder shall be observed in the issuance of Certification of Zonal Values of Real Properties by the RDOs:

1. The Revenue District Officers/Assistant Revenue District Officers or authorized representative from the Sub-Technical Committee on Real Property Valuation in the district shall issue subject certification based on the historical/current zonal values available for download thru http://www.bir.gov.ph/index.php/zonal-values.html; and

2. The Certification fee prescribed under Executive Order No. 197 in the amount of One Hundred pesos (Php 100.00) and Fifteen Pesos (Php 15.00) documentary Stamp Tax on Certificates (Sec. 188 of the NIRC of 1997) shall be charged to the taxpayer/authorized representative for each released certification. Payment of Certification fee shall be paid to any Accredited Agent Bank (AAB), Revenue Collection Officer (RCO) or Deputized Municipal Treasure (DMT) of their jurisdiction thru BIR Form 0605 or the Official Receipt of the Bureau.

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

This Circular shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
9:21 A.M.
DEC 02 2016
RECEIVED

**CAESAR R. DULAY**
Commissioner of Internal Revenue