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

November 22, 2016

REVENUE MEMORANDUM CIRCULAR NO. 128-2016

SUBJECT: Amending Certain Provisions of Revenue Memorandum Order No. 22-2016, Relative to the Submission of Mandatory Documentary Requirements for Reissuance of Certificate Authorizing Registration

TO: All Internal Revenue Officers and Others Concerned

This Circular is issued to amend the procedure and mandatory documentary requirements provided in Revenue Memorandum Order (RMO) No. 22-2016.

Section IV-D. Replacement/Reissuance & Reprinting of eCAR. The requirements on items No. b.2 and b.4 cited hereunder shall no longer be required in the processing and reissuance/replacement of electronic Certificate Authorizing Registration (eCAR):

> "b.2 **The original and duplicate copies of the manually issued CAR that are still outstanding and not presented to the Registry of Deeds and expired CAR;**
>
> XXX XXX XXX
>
> b.4 **Proof of tax payments previously made such as photocopy of Official Receipt issued to the taxpayer xxx"**

In lieu of these, the Revenue District Officer/ONETT officer shall employ the bureau's internal systems and data repositories such as but not limited to Tax Clearance (TCL) 2, eCAR System, ITS-CBR System, and RDO CAR Registry Book in gathering relevant information. However, the payment must still be verified and certified by the Chief, Collection Section. Furthermore, payments made on 1999 and prior years should be verified and certified by the Chief, Revenue Accounting Division per RMO No. 7-2016.

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

002446

BUREAU OF INTERNAL REVENUE
RECORDS MGMT. DIVISION
DEC 07 2016
RECEIVED

I-3/apmd