Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

BAGONG PILIPINAS

Date DEC 18 2024

REVENUE MEMORANDUM CIRCULAR NO. 133 - 2024

SUBJECT : Amending Certain Provisions of Revenue Memorandum Circular (RMC) No. 56-2024 on the Issuance of Electronic Certificate Authorizing Registration (eCAR) Relative to One-Time Transaction (ONETT)

TO : All Internal Revenue Officials, Employees and Others Concerned

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This Circular is hereby issued to amend RMC No. 56-2024, particularly the venue for the processing and issuance of eCAR for transactions pertaining to sale of personal property, which shall now read as follows:

> **"b. Sale of personal property** – RDO where the Taxpayer Identification Number (TIN) of the seller/transferor is registered or RDO which has jurisdiction over the residence of the seller/transferor."

All concerned are hereby enjoined to be guided accordingly and to give this Circular as wide publicity as possible.

This Circular shall take effect immediately.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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RECORDS MANAGEMENT DIVISION
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