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

May 12, 2014

REVENUE MEMORANDUM CIRCULAR NO. 40-2014

SUBJECT: Prescribing the Use of Electronic Certificate Authorizing Registration (BIR Form No. 2313-R for Transaction Involving Transfer of Real Properties and BIR Form No. 2313-P for Transaction Involving Transfer of Personal Properties)

TO : All Internal Revenue Officials, Employees and Others Concerned

---

In line with the Bureau's continuing initiatives to strengthen internal control toward data integrity, the manual issuance of Certificate Authorizing Registration (CAR) shall be discontinued upon the rollout of the Electronic CAR (*e*CAR) System in the Revenue District Offices (RDOs)/Large Taxpayers (LT) Audit Divisions.

Once the *e*CAR System is in place in the respective RDOs/LT Audit Divisions, only *e*CARs per BIR Form Nos. 2313-R and 2313-P, January 2013 version, (Annexes "A" and "B") printed in a security paper, an accountable form with enhanced security features and barcode shall be generated and issued. The same information appearing on the manually issued CARs shall be reflected in the *e*CAR. Under the *e*CAR System, one (1) *e*CAR covering one real property shall be issued. Thus, there will be as many *e*CARs as there are real properties to be transferred. However, for transactions involving transfers of personal properties, one (1) *e*CAR may be issued covering the transfer of more than one (1) personal property.

For transfers of real properties, the concerned Register of Deeds (RD) shall not accept manually issued CARs upon the roll out of the *e*CAR System. However, manually issued CARs issued within one year before the roll out date are still valid for presentation by taxpayers to the RD. For this purpose, the concerned Revenue District Officers shall furnish the Register of Deeds with a list of the said manually issued CARs.

Initially, the *e*CAR System shall be rolled out on May 19, 2014 in the RDOs under the jurisdiction of Revenue Region No. 1 – Calasiao, Pangasinan. The Bureau of Internal Revenue (BIR) shall announce at a later date the roll out of the System in the other BIR Offices. Hence, RDOs/LT Audit Divisions where the *e*CAR System is not yet available shall continue to issue manually prepared CARs based on existing revenue issuances.

All concerned revenue officials are hereby enjoined to strictly comply with this directive and to give this Circular as wide a publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue