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

May 19, 2014

REVENUE MEMORANDUM CIRCULAR NO. 42-2014

SUBJECT: Clarification on Electronic Certificate Authorizing Registration (eCAR) Forms Prescribed Under Revenue Memorandum Circular No. 40-2014

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, BIR Form Nos. 2313-R Certificate Authorizing Registration (For Transaction Involving Transfer of Real Properties) and 2313-P (For Transaction Involving Transfer of Personal Properties) previously attached as Annexes "A" and "B", respectively, in Revenue Memorandum Circular No. 40-2014 are sample eCAR forms for transactions subject to Capital Gains Tax, Documentary Stamp Tax and Donor's Tax. The body/contents of the electronically generated CAR may vary depending on the nature and circumstances surrounding the transactions and the applicable taxes.

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

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

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