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

May 30, 2018

REVENUE MEMORANDUM CIRCULAR NO. 48-2018

SUBJECT : **Processing Time of One-Time Transactions for the Issuance of Electronic Certificate Authorizing Registration (eCAR)**

TO : All Internal Revenue Officers, Employees and Others Concerned

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This Circular is hereby issued to classify One-Time Transactions (ONETT),particularly on sale/exchange/donation and its corresponding processing time for eCAR issuance, to wit:

Transactions	**Processing Time from the Submission of Complete Documentary Requirements (working days)**
Individual Taxpayer/Corporation with One (1) Deed of Sale/Exchange/Donation:	
a. One (1) to Three (3) properties	3 days
b. Four (4) to Ten (10) properties	5 days
c. Eleven (11) to Fifty (50) properties	10 days
d. More than Fifty (50) properties	20 days
Real Estate Developer - One (1) Deed of Sale/Exchange involving Multiple Properties:	
a. One (1) to Ten (10) properties	5 days
b. Eleven (11) to Fifty (50) properties	10 days
c. More than Fifty (50) properties	20 days

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

CAESAR. R. DULAY
Commissioner of Internal Revenue

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