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

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REVENUE MEMORANDUM CIRCULAR NO. 56-2024

SUBJECT : **Clarification on the Issuance of Electronic Certificate Authorizing Registration Relative to One-Time Transaction (ONETT)**

TO : **All Revenue Officers and Employees and Others Concerned**

With the passage of the Republic Act No. 11976, known as the "Ease of Paying Taxes (EOPT) Act", the filing of any tax return shall now be made electronically in any of the available electronic platforms [e.g., Electronic Filing and Payment System, eBIR Forms Facility, tax returns filing application/solutions of Authorized Taxpayer Service Providers (ATSPs)], while the payment of tax due thereon can either be made electronically or manually through any Authorized Agent Banks (AABs), Revenue Collection Officers (RCOs), regardless of where the taxpayer is registered. Thus, concerns on the processing and issuance of electronic Certificate Authorizing Registration (eCAR) pertaining to One-Time Transaction (ONETT) arose since under current policy, the payment of taxes related to ONETT is required to be made with AABs/RCOs under the jurisdiction of the Revenue District Office (RDO) responsible in the processing and issuance of eCAR to facilitate validation of tax payments prior to the approval of eCAR.

In view thereof, this Circular is issued to put clarity on the aforesaid concern. The venue for the processing and issuance of eCAR, regardless of where the tax return and the tax payments were made, shall still be at the RDO which has jurisdiction over the ONETT, as follows:

a. **Sales of real property** – RDO which has jurisdiction over the location of the property subject of sale;

b. **Sale of personal property**- RDO which has jurisdiction over the residence of the seller;

c. **Donation** – RDO which has jurisdiction over the residence of the donor (individual)/ RDO where the donor is registered (non-individual); and

d. **Estate** – RDO which has jurisdiction over the issued Taxpayer Identification Number (TIN) of the Estate of the Decedent.

   If the decedent has registered business, however, the processing of eCAR shall be processed by the RDO where the business is registered since it is where the TIN for

the decedent shall likewise be secured pursuant to existing policy. In case the decedent has no registered business, the TIN may be secured from the RDO where the administrator or heirs intend to apply for the issuance of eCAR.

Taxpayers who will need BIR's assistance in the computation of tax pertaining to ONETT are encouraged to proceed with the RDO which has jurisdiction over the ONETT as stated above to secure approved ONETT Computation Sheet, which shall then be the basis in the subsequent filing of the requisite tax return.

For taxpayer's convenience, they may also use the electronic ONETT (eONETT) system in the application for the issuance of eCAR. This system can be accessed anytime, anywhere, provided there is an internet connection.

All are enjoined to give this Circular a wide publicity as possible.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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