REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Date: MAY 28 2024

REVENUE MEMORANDUM CIRCULAR NO. 64-2024

SUBJECT : Clarification on the Ante-dating of Deeds of Sale Involving Real Properties

TO : All Revenue Officials, Employees and Others Concerned

This Circular is hereby issued to provide policies and clarifications on ante-dating of deeds of sale involving real properties.

In case of delay in the presentation of notarized deeds of sale or other transfer documents, the relevant laws and regulations on the kind of tax, rate of tax, zonal or fair market values, effective at the date of notarization shall be applied, but the corresponding penalties and interest for late filing of return and payment of applicable taxes shall be imposed.

However, in cases where it is found that the deeds of sale or other transfer documents are ante-dated, the laws and regulations effective at the time of presentation of the deeds of sale or other transfer documents shall be applied. Unless the taxpayer proves otherwise, a deed of sale or transfer document may be considered as ante-dated in the following instances:

1. Documents dated before the effectivity of the capital gains tax law;

2. Documents dated before the effectivity of the regulations imposing the creditable withholding tax on sales or transfers of real property; and

3. Documents dated before the effectivity of the current zonal values as reflected in the latest Revised Schedules of Zonal Values of Real Properties within the jurisdiction of the concerned Revenue District Office.

In order to show that there is no ante-dating of public instruments, a taxpayer may submit supporting documents such as, but are not limited to, cancelled checks, invoices, contracts to sell, or certifications from the appropriate Clerk of Court or Executive Judge, or the National Archives of the Philippines.

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

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ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue