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

November 5, 2007

REVENUE MEMORANDUM CIRCULAR NO. 68-2007

SUBJECT	:	Clarification on the Authorized Signatory in the Certificate Authorizing Registration (CAR)
TO	:	All Regional Directors, Revenue District Officers, Assistant Revenue District Officers and other BIR Officials and Employees Concerned

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Despite the issuance of the Revenue Memorandum Order 15-2003 simplifying the procedures in the issuance of Certificate Authorizing Registration (CAR), complaints on the delay of the issuance of CAR continue to haunt this Office.

One of the common reasons for the delay is the absence of authorized signatory, where it was reported that Assistant Revenue District Officers refused to sign the CAR in the absence of the RDO. Under the said RMO, either officer is authorized to sign/approve CAR without any need of written delegation of authority.

Quoted hereunder is the relevant provision of the said RMO:

"**II. POLICIES**

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20. The RDO, being the Head of the ONETT Team, shall sign/approve CAR and Tax Clearance (TCL) for computerized districts. In the absence, the ARDO may sign the CAR and TCL. However, if the ARDO is designated as the Head, ONETT Team, the RDO shall sign in his absence."

The said provision is not limited to computerized revenue districts. Hence, all revenue officials and employees are enjoined to give this circular as wide a publicity as possible.

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue