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

September 5, 2018

REVENUE MEMORANDUM CIRCULAR NO. 85-2018

SUBJECT : Clarification on Certain Issues Relative to the Issuance of Electronic Certificate Authorizing Registration (eCAR) for Transferring Real Properties with the Land Registration Authority

TO : All Internal Revenue Officers, Employees and Others Concerned

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This Circular is hereby issued to address the problems being encountered by taxpayers who have multiple transactions involving only one (1) Title in transferring their real properties with the Land Registration Authority.

Q-1: How many eCARs will be issued if taxpayer submitted an Extra-Judicial Settlement with Sale, or Extra-Judicial Settlement with Waiver of Rights?

A-1: There are two (2) transactions involved, one (1) for settlement of the estate and another one (1) for transfer thru sale or donation, thus two (2) eCARs will be issued.

The Revenue Officer assigned in the One-Time Transaction (ONETT) Team must advise the taxpayer to present the two (2) eCARs simultaneously to the Registry of Deeds (RD), since presentation of only one (1) eCAR to RD will invalidate the second eCAR transaction in the system resulting to the issuance of Notice of Invalid eCAR by the RD.

Q-2: How many eCARs will be issued if the documents submitted by the taxpayer are **two (2) separate documents**, such as Extra-Judicial Settlement and Deed of Absolute Sale or Deed of Donation?

A-2: Two (2) eCARs must be issued. The Revenue Officer assigned in the ONETT Team shall first issue an eCAR for the estate settlement to be presented by the taxpayer to the RD for the issuance of a new Title.

The new Title number that will be issued for the first transaction on the settlement of estate shall be the basis for the issuance of the eCAR for the 2nd transaction, be it sale or donation.

The taxpayer may opt to pay for the applicable taxes for both transactions at the same time to avoid incurring penalties and interest.

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

CAESAR. R. DULAY
Commissioner of Internal Revenue

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