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

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REVENUE MEMORANDUM CIRCULAR NO. 90-2017

SUBJECT : Additional Mandatory Requirement for All One-Time Transactions (ONETT)

TO : All Internal Revenue Officers, Employees and Others Concerned

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This Circular is hereby issued to address the problems encountered by the One-Time Transaction (ONETT) Team in dealing with taxpayers who are insisting that Taxpayer Identification Number (TIN) is not listed as one of the mandatory requirements per Revenue Memorandum Order No. 15-2003 for the following transactions, to wit:

1. Donor's Tax - TIN of donee/s
2. Estate Tax – TIN of heir/s
3. Sale of Shares of Stock - TIN of buyer/s

Accordingly, all taxpayers with the above-mentioned transactions are hereby directed to secure a TIN prior to their application of Electronic Certificate Authorizing Registration (eCAR) as this is a mandatory field in the eCAR System.

All internal revenue official, 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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