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

March 24, 2015

REVENUE MEMORANDUM ORDER NO. 10-2015

SUBJECT : Submission of List of Manually/Electronically Issued Certificate Authorizing Registration (CAR/eCAR) to Register of Deeds (RD)

TO : All Internal Revenue Offices and Others Concerned

I. OBJECTIVE

This Order is issued to prevent the transfer of ownership of real properties without the proper and accurate payment of transfer taxes, and to stop the usage of spurious CARs/eCARs for said transfer of ownership.

II. POLICIES and GUIDELINES

1. All Revenue District Officers (RDOs) shall furnish the concerned Register of Deeds (RDs) with a list of all manually and electronically issued CARs/eCARs that are still valid for transfer as of March 20, 2015 following the format prescribed in Annex A hereof on or before March 27, 2015.

2. Starting March 23, 2015 a weekly list of all manually issued CARs and electronically issued CARs using the prescribed format in Annex B shall be provided to the respective RDs on the following working day after each week until the Bureau of Internal Revenue/Land Registration Administration CAR Verification System (BIR/LRA CVS) has been implemented.

3. The said weekly list of manually issued CARs/eCARs, duly received by the concerned RD, shall be submitted in hard and soft copies to the Offices of the Deputy Commissioners of the Operations Group and the Legal and Inspection Group a day after the receipt of RD.

4. Any CARs not included in the list of manually issued CARs/eCARs as provided to the concerned RDs are deemed spurious, and not issued by the Bureau.

III. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue