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

May 12, 2016

**REVENUE MEMORANDUM ORDER NO. 22–2016**

**SUBJECT:** Prescribing the Policies and Procedures for the Issuance of Electronic Certificate Authorizing Registration (eCAR)

**TO:** All Internal Revenue Officers and Others Concerned

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## I. BACKGROUND

Currently, the Certificate Authorizing Registration (CAR) is manually prepared and issued, with details simply typewritten on a pre-printed, serially numbered CAR form. Due to instances in the past where spurious CARs had been presented to the Registry of Deeds, BIR developed the Electronic Certificate Authorizing Registration (eCAR) System.

The eCAR System is a web-based facility that automates the processing and generation of CAR with bar code and is linked with the Land Registration Authority (LRA) thru the LRA – BIR eCAR Verification System (LRA-BIR CVS) wherein the LRA-Registry of Deeds will be able to verify on-line the authenticity of the eCAR presented in support of the transfer.

## II. OBJECTIVES

1. To provide policies and guidelines for the issuance of eCAR;

2. To enumerate procedures on the turnover of CAR forms, requisitioning of eCAR forms and issuance of eCAR; and

3. To replace the utilization of CAR forms with eCAR forms.

## III. POLICIES and GUIDELINES

1. Effective June 1, 2016 the issuance of manually prepared CARs as well as the generation and issuance of a Tax Clearance (TCL2) in the Integrated Tax System (ITS) shall be stopped.

   Consequently, the use of BIR Form No. 2313 Certificate Authorizing Registration (CAR) (Revised April 2009) shall be discontinued and all unused CARs which are still in the possession of the Chief, Administrative & Human Resource Management Division (AHRMD) and Revenue District Officers (RDOs)/Large Taxpayers (LT) Division Chief shall be surrendered and duly accounted for to the Chief, Accountable Forms Division (AFD).

2. The facilities of the eCAR System thru the BIR website as well as the generation and printing of the same shall be used in the processing, review and approval of requests for issuance/re-issuance of eCAR.

3. The eCAR shall be printed on a security paper, an accountable form with security features and bar code.

4. All manually issued CARs that are outstanding and not yet presented to the Registry of Deeds are no longer valid. Instead, the concerned RDO/ LT Division Chief shall replace this CAR with an eCAR and cancel the previously issued CAR.

5. Likewise, other manually issued expired CARs that are due for revalidation shall be replaced by eCARs by the concerned RDOs/ LT Division Chiefs and thereby cancel the previously issued CAR.

6. eCARs shall have a validity of one (1) year reckoned from the date of issuance for purposes of presenting the same to the Registry of Deeds. Otherwise, the eCAR shall be deemed permanently expired and therefore of no force and effect. The RDOs/ LT Division Chiefs shall issue a new eCAR to the taxpayer in case the latter fails to present the eCAR to the Registry of Deeds within the one (1) year validity period. In case of lost eCAR within the validity period, the RDOs/ LT Division Chiefs shall not issue a new eCAR but instead reprint the same eCAR and issue to the requesting taxpayer. On both cases, a certification fee prescribed under Executive Order No. 197 in the amount of One Hundred Pesos (P100.00) shall be charged to the taxpayer/authorized representative for each released eCAR issued/reprinted, after affixture of P15.00 Documentary Stamp Tax on Certificates (Sec. 188 of the NIRC of 1997*).* The requirements for the replacement/reissuance/reprinting of eCAR are enumerated in Section IV D. b of this issuance.

7. For transfers of titled real properties, the Revenue District Officer shall issue one (1) eCAR per property covered by OCT/TCT/CCT and for transfers of untitled real properties one (1) eCAR shall be issued for each Tax Declaration, including the improvements thereon. However, for transfers of personal properties, a separate (single) eCAR shall be issued for all personal properties per transfer document (e.g., Deed of Sale, Deed of Donation, etc.).

8. For transfer of personal properties e.g. Cash in Bank, wherein the taxpayer requests for issuance of separate eCAR for each bank account, the RDO shall issue instead a certified true copy of the eCAR for presentation to the concerned bank. A certification fee and documentary stamp tax as mentioned in No. 6 hereof shall be required from the requesting taxpayer for each certified eCAR.

9. The eCARs issued by the RDO other than the district office where the property is located shall no longer be authenticated/countersigned by the RDO/Head, ONETT Team having physical jurisdiction over the property/ies. The Register of Deeds shall validate the eCAR details on the LRA-BIR CAR Verification System (LRA-BIR CVS) to authenticate the eCAR copy of the taxpayer.

10. The RDO/LT Division shall continue to maintain the official CAR Registry Book, Annex H of Revenue Memorandum Order No. 15-2003.

11. The submission of "Monthly Report on CARs Prepared/Issued and Collections/Assessments from Real Property Transactions (Annex A10)" to Assessment Service as prescribed in Revenue Memorandum Order (RMO) No. 29-2011 shall be discontinued.

    However, the monthly report "List of Requisitioned Certificate Authorizing Registration" as prescribed in the aforementioned RMO shall still be submitted to Assessment Performance Monitoring Division (APMD) in soft copy.

## IV. PROCEDURES

### A. Turnover of CAR Forms

1. The Chief, AHRMD and RDOs/LT Division Chiefs shall account all unused CARs which are still in their possession.

2. The RDOs shall transmit to the Chief, AHRMD of their respective regions, together with the unused CARs, a certified true copy of the last CAR issued by their Office and a transmittal letter of the surrendered unused CARs.

3. The Chiefs of the concerned LT Divisions shall transmit directly to the Chief, AFD and follow the other requirements in the preceding paragraph.

4. The Chief, AHRMD shall transmit to the AFD all unused CARs in his/her possession, all surrendered CARs by the RDO and certified true copy of the last CAR issued. A copy of the transmittal letter of the surrendered CARs and certified true copy of the last issued CAR duly received by the AFD shall also be furnished to the Assistant Commissioner, Assessment Service (ACIR, AS), Attention: The Chief, Assessment Performance Monitoring Division (APMD).

### B. Requisitioning of eCAR Forms

1. The Regional Director/Assistant Commissioner Large Taxpayers Service (LTS) shall requisition the accountable forms BIR Form Nos. 2313-R Certificate Authorizing Registration (For Transaction Involving Transfer of Real Properties) and 2313-P (For Transaction Involving Transfer of Personal Properties) from AFD in the National Office.

2. The RDOs/LT Division Chiefs shall requisition the eCAR forms from the Regional Director/ACIR LTS.

3. The Regional Director/ACIR LTS shall maintain a permanent record book where the following entries shall be made every time he issues eCAR forms to the requisitioning Revenue District Officer/LT Division Chief:

a. Serial numbers of the eCAR forms issued;
b. Name of requisitioning Revenue District Officer/LT Division Chief;
c. Requisitioning office/Revenue District Office No/ LT Division;
d. Date of issuance/receipt of eCAR forms by RDO/LT Division;
e. Name of authorized representative who is tasked to process and receive the requisitioned eCAR forms, must be with written authorization, if applicable; and
f. Signature of requisitioning revenue officials/authorized representative.

**C. Issuance of eCAR**

**C.1 The Revenue District Office and LT Division ONETT encoders shall do the following in the issuance of eCAR using the eCAR system:**

a. Request for access to eCAR system, based on the approved Security and Access Matrix (SAM), by filling-up BIR Form No. 0044 (Request for System Access) and submit the same to the National Office Help Desk or their respective Revenue Data Center Helpdesk.

b. Log in to the BIR eCAR webpage thru the BIR web site by clicking the eCAR icon.

   For a step by step procedure in using the eCAR System, enclosed herewith is the eCAR Job Aid (Annex A).

c. Generate/print the eCAR form in four (4) copies upon completion of the encoding. The back page of the eCAR accountable forms can be utilized in printing. However, if there are more than one accountable forms to be used, all the accountable forms serial numbers must be encoded.

d. Log issues in the Help Desk Issue Log thru the National Office Helpdesk or their respective Revenue Data Center Helpdesk, if any.

**C.2 The Assistant Commissioner-Large Taxpayers Service (ACIR-LTS), Revenue District Officer (RDO), upon generation of eCAR shall:**

Affix his/her full signature for the first two (2) copies (for presentation to office concerned copy and taxpayer's copy) and initial on the last two (2) copies (issuing office's copy and attach to docket copy) of the eCAR form.

**C.3 The Revenue Officer (RO), Group Supervisor (GS), Section Chief of Assessment Section and RDO/ LT Division Chief shall:**

Affix their full signature on the ONETT computation sheet. However, only the ACIR-LTS/RDO shall affix signature on the eCAR as discussed in C.2 above.

**C.4 The Chief, Collection Section of the RDO/ LT Division Chief shall**:

Verify the collection/payment of the internal revenue taxes, if any, against the BIR-ITS Collections and Bank Reconciliation System (CBR) and shall affix his/her signature on the CBR payment verification printout before the eCAR is issued. In case data is not uploaded in the said systems within five (5) days from the date of payment, the concerned Revenue Officers (ROs) may accept certification of remittance with bank seal from AABs.

For no payment transactions, verification shall be done through the Mobile Revenue Collection Officers System (MRCOS) or if the return was filed through the eBIR Forms the verification of efiled no payment return shall be done.

**C.5 Systems Development Division (SDD) of the Information Systems Development and Operations Service (ISDOS) under the Information Systems Group (ISG) shall:**

Maintain the eCAR System, manage all technical issues and ensure the efficiency of the system.

**C.6 Security Management Division (SMD) under the Information Systems Project Management Service shall:**

Evaluate, approve, assign the roles/access privileges and process the system access request in accordance with the approved Security Access Matrix (SAM) upon receipt of the BIR Form No. 0044 (System Access Request Form) from RDCs and National Office and forward the same to Data Warehousing and Systems Operations Division (DWSOD).

**C.7 Data Warehousing and Systems Operations Division (DWSOD) shall:**

Grant the request for system access upon receipt of the approved BIR Form No. 0044 (System Access Request Form) from SMD. The System Administrator is also responsible in releasing the login and password to the person making the request.

**D. Replacement/Reissuance & Reprinting of eCAR**

**The RDO/LT Division Chief, ONETT officer of the day shall:**

a. Ensure the authenticity of the CAR/eCAR issued.

b. Require the requesting taxpayer of the following:

b.1 A written request for the issuance of a new eCAR, to be filed by the transferor/transferee (or their representative authorized in writing) with the concerned RDO/LT Division authorized to issue eCARs under existing rules and regulations;

b.2 The original and duplicate copies of the manually issued CAR that are still outstanding and not presented to the Registry of Deeds and expired CAR;

b.3 The original copy of the document of sale, exchange or transfer (e.g. Deed of Sale, Deed of Assignment, Deed of Donation, Deed of Extrajudicial Settlement of Estate, etc.) which has been previously stamped and signed by the RDO (or authorized signatory) who issued the eCAR; and

b.4 Proof of tax payments previously made such as photocopy of Official Receipt issued to the taxpayer *or* Collections and Bank Reconciliation System payment verification print out. On both cases, the payment must be verified and certified by the Chief, Collection Section. Moreover, payments made on 1999 and prior years should be verified and certified by the Chief Revenue Accounting Division per Revenue Memorandum Order No. 7-2016.

## V. REPEALING CLAUSE

All orders, memoranda and other revenue issuances which are inconsistent with this Order are hereby revoked, modified or amended accordingly.

## VI. EFFECTIVITY

This Order shall take effect immediately.

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

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