REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

15 March 2010

REVENUE MEMORANDUM ORDER No. 23-2010

SUBJECT : Guidelines on the Issuance, Replacement or Revalidation of Certificates Authorizing Registration (CARs)

TO : All Internal Revenue Officers and Others Concerned

I. OBJECTIVE

This Order is being issued to provide guidelines on the issuance, replacement or revalidation of Certificates Authorizing Registration under Section 4 of Revenue Regulations (RR) No. 24-2002.

II. TIME FRAME FOR PRESENTATION OF ORIGINAL CARs

Section 4 of said RR provides that:

> "… given the periods set herein, the CAR, *upon issuance*, shall have to be presented to the Register of Deeds within a maximum period of not more than two (2) years; otherwise, the CAR shall be deemed permanently expired and therefore of no effect." (Italics and underscoring supplied.)

For purposes of clarification, the phrase "upon issuance" shall be construed as referring to the original date of issuance as indicated in the CAR. In this regard, a taxpayer shall have a maximum period of two (2) years from the CAR's original date of issuance within which to present the CAR to the concerned Register of Deeds.

III. REPLACEMENT OF EXPIRED CARs:

Under Section 4 of RR No. 24-2002, it is provided that:

> "New returns and proof of tax payments shall be needed to produce a new CAR."

The following documents are required for the replacement of an expired CAR:

- A written request for the issuance of a new CAR, to be filed with the concerned Revenue District Office (RDO) or Bureau Office authorized to issue CARs under existing rules and regulations;

- The original and duplicate copies of the expired CAR;

- 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.); and

- Photocopies of the proof of tax payment(s) previously made, or a Certification issued by the BIR's Revenue Accounting Division indicating therein the type of tax(es) paid, the date of payment and the amount paid.

Upon presentation of the aforesaid documents, the RDO / Bureau Office concerned shall cancel the CAR previously issued, and in lieu thereof, a new CAR shall be prepared to replace the expired CAR. The following information shall be indicated on the face of the replacement CAR:

- The serial number of the expired CAR and its original date of issuance; and

- A statement that the CAR is a replacement CAR.

A replacement CAR shall be valid for one (1) year from its date of issuance as indicated in the said CAR. Moreover, the applicable information pertaining to the replacement CAR must be properly annotated on the reverse side of all copies of the corresponding document of transfer, and reference to the replacement CAR shall be indicated on the expired CAR.

The concerned RDO / Bureau Office shall record all pertinent information on the replacement CAR in its CAR Registry / Record Books.

IV. REPEALING CLAUSE

All revenue issuances inconsistent herewith are hereby repealed or modified.

V. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue

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