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

June 25, 2004

REVENUE MEMORANDUM ORDER No. 33-2004

SUBJECT : Prescribing the Use of Certificate Authorizing Registration (CAR) Registry Book (BIR Form No. 1939)

TO : All Internal Revenue Officers and Others Concerned

This Order is being issued to prescribe the use of book-bound Certificate Authorizing Registration (CAR) Registry Book (BIR Form No. 1939) in lieu of the CAR Registry Book in excel format (Annex H) per RMO No. 15-2003 dated May 8, 2003.

Corollary, the use of the Real Property Transaction Tax Register (BIR Form No. 1926) shall be discontinued.

The use of CAR Registry Book shall commence July 1, 2004 and the procedures in accomplishing the CAR Registry Book in excel format shall be followed. Moreover, the CAR Registry Book in excel format (Annex H) prescribed under RMO No. 15-2003 need not be accomplished.

The maintenance of the CAR Registry Book shall be the responsibility of the ONETT Teams wherein CARs issued for every completed One-Time Transaction (ONETT) processed shall be recorded following the sequential numbers of the CARs.

Only one (1) CAR Registry Book shall be maintained for ONETT and that all pages of the same shall be fully utilized before a new one is used.

This Order shall take effect July 1, 2004.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue