BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
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JUL 14 2016

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

RECEIVED

July 12, 2016

REVENUE MEMORANDUM ORDER NO. 41-2016

SUBJECT : *Reiteration of the Revenue Memorandum Circular No. 039-15 "Updated BIR Citizens Charter as Consolidated" and the provisions of Revenue Memorandum Circular No. 080-12 "Strict Adherence to ARTA Provision on "Accessing Frontline Services", on Certificates Authorizing Registration (CAR) issuance*

TO : *All Internal Revenue Officials, Employees and Others Concerned*

Despite the provisions of Revenue Memorandum Circular No. 039-15 "Updated BIR Citizens Charter as Consolidated" and the provisions of Revenue Memorandum Circular No. 080-12 "Strict Adherence to ARTA Provision on *'Accessing Frontline Services'*", Certificates Authorizing Registration (CARs) covering transactions on sale of real property, transfer or assignment of stocks not traded in the stock exchange(s), transfers subject to donor's tax, estate tax and other taxes including documentary stamp tax related to the sale/transfer of properties, are being issued well beyond the prescribed periods.

In view of the foregoing, the provisions of the Citizens Charter on the above transactions relevant to the documentary requirements and period of issuance of the CARs, as well as Item B (b)(1) of Revenue Memorandum Circular No. 080-12 on the Guidelines for the Action of Offices, are hereby reiterated and shall be strictly implemented. Therefore, CARs covering the above transactions shall be issued within five (5) days from the submission of complete documentary requirements.

Officials and employees found to be in violation of this directive shall be subject to the administrative and criminal penalties enumerated under Republic Act (RA) No. 9485, otherwise known as the "Anti-Red Tape Act of 2007" (ARTA).

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

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