REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

August 23, 2016

REVENUE MEMORANDUM ORDER NO. 55-2016

SUBJECT: Amending Certain Provisions of Revenue Memorandum Order No. 15-2003, as Amended by Revenue Memorandum Order No. 22-2016, Relative to the Processing of Electronic Certificate Authorizing Registration (eCAR) and its Signatories

TO: All Internal Revenue Officers and Others Concerned

I. OBJECTIVE:

This memorandum order is issued to expedite and facilitate the processing of eCAR and to ensure timely issuance of the same.

II. AMENDATORY PROVISIONS:

1. Section II. Policies, Item No. 2 of RMO No. 15-2003 is hereby amended to read as follows:

   "2. Xxx. The ONETT Team shall be under the direct supervision of the Revenue District Officer (RDO) **and Assistant Revenue District Officer (ARDO) as Heads, ONETT Team.** Xxx."

2. Section III Policies and Guidelines, Item No. 6 of RMO No. 22-2016 is likewise amended to read as follows:

   "6. eCARs shall have a validity of **three (3) years** reckoned from the date of issuance for purposes of presenting the same to the Registry of Deeds. Xxx. The LT Division Chiefs/RDOs **or ARDOs** shall issue a new eCAR to the taxpayer in case the latter fails to present the eCAR to the Registry of Deeds within the **three (3) year** validity period. Xxx."

3. Section IV Procedures, Items C.2 and C.3 of RMO No. 22-2016 are also amended to read as follows:

   "C.2 The Assistant Commissioner – Large Taxpayers Service (ACIR-LTS)**,** Revenue District Officer (RDO)**, Assistant Revenue District Officer (ARDO),** 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."

The eCAR shall be signed by the RDO or ARDO according to the following threshold amounts:

Revenue Region No.	ARDO	RDO
4 – San Fernando, Pampanga **5** – Caloocan City **6** – Manila (except RDO No. 36 – Puerto Princesa) **7** – Quezon City **8** – Makati City **9A** – CaBaMiRo (except RDO Nos. 35 – Romblon, 37 – Occidental Mindoro & 63 – Oriental Mindoro) **9B –** LaQueMar (except RDO No. 62 – Marinduque) **11** – Iloilo City **13** – Cebu City **16** – Cagayan de Oro City **19** – Davao City	taxable base of ₱ 3 million and below	taxable base of more than ₱ 3 million
Other Regions: **1** – Calasiao, Pangasinan **2** – C.A.R **3** – Tuguegarao, Cagayan **6** – Manila *(Island District)* **RDO No. 36** – Puerto Princesa **9A** – CaBaMiRo *(Island Districts)* **RDO Nos. 35** – Romblon **37** – Occidental Mindoro **63** – Oriental Mindoro **9B –** LaQueMar *(Island District)* **RDO No. 62** – Marinduque **10** – Legazpi City **12** – Negros Island Region **14** – Tacloban City **15** – Zamboanga City **17** – Butuan City **18** – Cotabato City	taxable base of ₱ 1 million and below	taxable base of more than ₱ 1 million

In the spirit of expedient taxpayer service, either the RDO or the ARDO may sign an eCAR on cases where either one of the signatory is absent.

"C.3 The Revenue Officer (RO) or Group Supervisor (GS), LT Division Chief/ RDO **or ARDO and Chief, Collection Section of the Revenue District Offices** shall:

Affix their full signature on the ONETT Computation Sheet. However, only the ACIR-LTS/RDO **or ARDO** shall affix signature on the eCAR xxx.**"**

The Group Supervisor shall likewise perform the duties of the Revenue Officer in computing ONETT and shall no longer act as supervisor/reviewer of the transaction/s.

III. REPEALING CLAUSE

All issuances or portions thereof not consistent with the provisions of this Order are hereby repealed or amended accordingly.

IV. EFFECTIVITY

This Order shall take effect immediately.

(Original Signed)
CAESAR R. DULAY
Commissioner of Internal Revenue