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

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
1:30 P.M.
FEB 23 2023
ADMIN-1
RECEIVED
23 FEB 2023

REVENUE MEMORANDUM ORDER NO. 7-2023

TO : All Internal Revenue Officers, Officials and Others Concerned

SUBJECT : Policies, Guidelines and Procedures in the Processing and Monitoring of One-Time Transactions (ONETT) and Issuance of Electronic Certificate Authorizing Registration (eCAR) thru the eONETT System

I. BACKGROUND

The eONETT System is a web- based application that will enable the taxpayer to transact their One-Time Transaction (ONETT) online anytime and anywhere, provided there is an internet connection. It is an online platform where taxpayer can submit application for Electronic Certificate Authorizing Registration (eCAR) and corresponding documents. Likewise, it provides a systematic solution to facilitate the online processing, approval, generation of eCAR, and its transmission to the Land Registration Authority (LRA).

It aims to provide additional option and more convenient way for taxpayers in transacting their ONETT, as well as reduce the manual filing of returns and payment of taxes.

II. OBJECTIVES

This Memorandum is hereby issued to:

1. Provide uniform guidelines and procedures in the handling of the ONETT filed through the eONETT System;
2. Define the duties and responsibilities of the identified revenue officials and personnel on the use of the system; and
3. Prescribe the reporting requirements for the effective monitoring of ONETT applications and other related transactions.

III. POLICIES AND GUIDELINES

1. The facilities of the eONETT System shall be used in the processing, review and approval of online applications, as well as generation and printing/issuance of eCAR;

2. The existing procedures and guidelines in requesting for systems access shall be followed by the users in acquiring access to the eONETT System;

3. All concerned Revenue District Offices shall identify users and prepare request for access to the eONETT System through the Revenue Data Center (RDC);

4. The Assessment Performance Monitoring Division (APMD), Data Warehousing and Systems Operations Division (DWSOD), Taxpayer Service Systems Division (TSSD), Security Management Division (SMD) and RDC shall be jointly responsible in:
   a. monitoring the activities of the users in utilizing the system; and
   b. assisting the concerned District Offices in the proper implementation of the eONETT System;

5. The SMD, DWSOD and RDC shall be jointly responsible in the processing of system access request of concerned BIR users based on the Security Access Matrix (SAM);

6. All issues encountered in using the eONETT System shall be immediately logged to the BIR Service Desk:

Issue/Concern From	Problem Resolution Group
Taxpayer/s	Customer Assistance Division (CAD)
Revenue District Officer/s:	
For technical related issues	Concerned RDC/ TSSD
For policy/business related issues	APMD

7. The updated schedule of zonal valuation shall be provided by APMD to TSSD every time there is a revision. TSSD shall submit migration requests to the DWSOD to effect the updates/changes in the eONETT System;

8. The existing ONETT Team shall be responsible in the utilization/use of the eONETT System;

9. The compliance to the Data Privacy Act, Bureau's Code of Conduct, and pertinent provisions of the 1997 Tax Code, as amended, shall always be strictly observed by the BIR users whenever the System is accessed/used;

10. Assignment of online applications received for the day shall be manually done by the Group Supervisor (GS) to the ONETT Revenue Officer (RO) on duty;

11. The validation/verification of the Taxpayer Identification Number (TIN) and other pertinent registration information provided by the taxpayers shall be done thru the Internal Revenue Integrated System-Taxpayer Registration System (IRIS-TRS);

12. Only those applications with complete documentary requirements shall be processed by the RO/GS;

    In the event that the application which was already submitted by the RO/GS to the Revenue District Officer (RDO)/ Asst. Revenue District Officer (ARDO)/ Chief, Assessment Section (CAS) for approval has error or correction, the approving official shall return the application to the same RO/GS by using the "RETURN TO RO/GS FOR RE-EVALUATION" facility and inform the RO/GS of the said error/correction by leaving a comment in the application. The RO/GS shall make the necessary correction that needs to be acted upon then re-submit the application for approval or, if the application must be returned to the taxpayer for compliance, he/she may do so by using the "RETURN TO TAXPAYER" facility, indicating the reason for return;

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
1:30 P.M.
FEB 23 2023
ADMIN-1
RECEIVED

13. The RO/GS who processed and submitted the application to RDO/ARDO/CAS for approval shall be responsible in monitoring the status of the said application. In the event that another RO/GS accessed and processed the same application, he/she must leave notes in the comment section relative to the actions undertaken on the said application.

14. In the absence of the RO/GS who processed and submitted an application for approval, another RO/GS may print and release the eCAR to the taxpayer, provided that the physical copies of original documents presented by the taxpayer have been validated against the uploaded attachments in the system;

15. The existing procedures in the verification of payment made thru Authorized Agent Banks pursuant to Revenue Memorandum Order (RMO) Nos. 22-2016 and 56-2018 shall be followed, whereas, verification of electronic payments shall be done following the procedures stated in Operations Memorandum (OM) Nos. 68-2021 and 39-2022, by the Collection Section in validating/checking the proof of payments uploaded by the taxpayers;

    If the payment validation resulted to a deficiency tax, the taxpayer shall be advised by the RO/GS of the Assessment Section of the said deficiency using the "Return to Taxpayer for Compliance" facility of the system and will be required to settle the deficiency tax as approved by the RDO/ARDO/CAS;

16. Only the RDO/ARDO/CAS are authorized to edit/modify applications that are already approved;

17. For transactions involving multiple properties (multiple TCT/OCT/CCT, or improvements) the following shall be considered:

    a. If Single Selling Price – Ensure that the "Multiple Selling Price" is unchecked/unmarked, then encode the amount in the Total Selling Price field;
    b. If Multiple Selling Price – Tick/mark the checkbox in the Multiple Selling Price field then encode the amount of selling price of each property/improvement, whichever is applicable;

18. The RDO, ARDO or CAS may re-assign pending applications lodged in the system by clicking the "RE-ASSIGN TO ANOTHER RO/GS" button, provided that the same are not yet submitted for approval. The names of the RO/GS who submitted the application for approval shall be reflected in the ONETT Computation Sheet (OCS)/eCAR printout;

19. The re-issuance and re-printing facility of the eONETT System shall only be used for eCARs that are generated and issued thru the said System; and

20. In case of lost eCAR issued thru the eONETT System within the validity period, the concerned RDO shall reprint and issue the same to the requesting taxpayer.

    A certification fee in the amount of One Hundred Pesos (P100.00) (Executive Order No. 197) and affixture of Thirty Pesos (P30.00) Documentary Stamp Tax (DST) on Certificates (Section 188 of the NIRC of 1997, as amended) shall be required for each reprinted eCAR.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
1:30 P.M.
FEB 23 2023
ADMIN-1
RECEIVED

IV. PROCEDURES

A. Processing, Approval of Applications, and Issuance of eCAR

1. The ONETT RO/GS, and the CAS, Asst. Division Chief (ADC) and Division Chief (DC) of the Large Taxpayers Service (LTS) shall:

a. Perform the following tasks online:
   - a.1 Review/ evaluate the uploaded application and the corresponding documentary requirements of the taxpayer;
   - a.2 Review/ evaluate the OCS;
   - a.3 Modify the submitted application with incorrect information by clicking the "Edit Application" button and save the changes made;
   - a.4 Return the submitted application with incomplete/lacking documentary requirements to taxpayer, leave a comment indicating the reason for return in the application and update the status of application by clicking the "Return to Taxpayer for Compliance" facility;
   - a.5 Forward the reviewed application and OCS to the RDO/ARDO/CAS/Asst. Commissioner (ACIR) of LTS for approval; and
   - a.6 Print the eCAR;

b. Validate the original documents presented against the uploaded documents in the system;
c. Provide the Customer Satisfaction Survey Form/ Link/ Quick Response (QR) Code to the taxpayer; and
d. Release the eCAR.

2. The RDO/ARDO/CAS/ACIR-LTS shall:

a. Review applications and documentary requirements submitted/endorsed by RO/GS/ LTS-CAS, ADC, DC for approval;
b. Review and approve the OCS prior to payment by the taxpayer;
c. Return the application with incorrect information/computation, lacking documentary requirements and/or applications with deficiency tax to the RO/GS/LTS-CAS, ADC, DC and update the status of application by using the "Return to RO/GS for Re-evaluation" facility;
d. Re-assign pending applications to another processor in the absence of the processor who originally accessed the application;
e. Update the status of the application by clicking the "Approve" button; and
f. Affix signature in the printed OCS and eCAR form whichever is applicable.

3. The Collection Section- Chief/ RO shall:

a. Validate the uploaded proof of payment against the payment details in Integrated Tax System- Collection and Bank Reconciliation (ITS-CBR), Internal Revenue Integrated System- Collection, Remittance and Reconciliation System (IRIS-CRR) and Daily ePayment Report;
b. Update the status of application by clicking the "Verify Payment" button;
c. Return the application with incorrect/incomplete uploaded proof of payment to taxpayer, who shall likewise be required to re-upload the correct/complete proof of payment.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
1:30 P.M.
FEB 23 2023
ADMIN-1
RECEIVED

B. Reprinting/Re-issuance of eCAR issued through the eONETT System

1. Reprinting of Erroneous/Invalid eCAR

a. The RDO/ARDO/CAS/ACIR-LTS shall:

- Update the status of the invalid eCAR using the "CANCEL" button in the List of Generated eCARs menu/module; and
- Affix signature in the re-printed eCAR form.

b. The RO/GS/LTS-CAS, ADC, AD shall:

- Make the necessary modification/update by using the "Edit Application" facility;
- Click the "Save" button to effect the changes made; and
- Reprint, affix the P30.00 loose Documentary Stamp Tax and release the eCAR.

2. Re-issuance of Expired eCAR

a. The RO/GS/LTS-CAS, ADC, AD shall:

- Review/ evaluate the taxpayer's uploaded application for re-issuance and its corresponding documentary requirements prescribed in RMO No. 22-2016, as amended by RMC No. 128-2016, in the List of Generated eCARs menu/module;
- In case the application has incomplete/lacking documentary requirements, return the said application to the taxpayer by clicking the "Return to Taxpayer for Compliance" facility, and leave comment/s indicating the reason for such return;
- Process the request for re-issuance by using the "Approve Request" button;
- Validate the original documents presented against the uploaded documents in the system; and
- Release the re-issued eCAR.

b. The RDO/ARDO/CAS/ACIR-LTS shall:

- Review the application and documentary requirements submitted for re-issuance in the List of Generated eCARs menu/module;
- Click the "REISSUE eCAR" button; and
- Affix signature in the printed form of the re-issued eCAR.

c. The Collection Section- Chief/ RO shall:

- Check the correctness of payment details uploaded by the taxpayer in the proof of payment tab; and
- Verify/validate the payment of Certification Fee.

V. EFFECTIVITY

This Order shall take effect immediately.

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
1:30 P.M.
FEB 23 2023
ADMIN-1
RECEIVED

All Revenue Officials, Employees and Others Concerned are enjoined to comply strictly.

ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

003866

I-3

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
1:30 P.M.
FEB 23 2023
ADMIN-1
RECEIVED