

REVENUE MEMORANDUM CIRCULAR NO. 56-2024 issued on April 17, 2024 clarifies the issuance of Electronic Certificate Authorizing Registration (eCAR) relative to One-Time Transaction (ONETT).

The venue for the processing and issuance of eCAR, regardless of where the tax return and the tax payments were made, shall still be at the RDO which has jurisdiction over the ONETT, as follows:

- a. **Sales of real property** – RDO which has jurisdiction over the location of the property subject of sale;
- b. **Sale of personal property** – RDO which has jurisdiction over the residence of the seller;
- c. **Donation** – RDO which has jurisdiction over the residence of the donor (individual)/ RDO where the donor is registered (non-individual); and
- d. **Estate** – RDO which has jurisdiction over the issued Taxpayer Identification Number (TIN) of the Estate of the Decedent.

If the decedent has registered business, however, application for eCAR shall be processed by the RDO where the business is registered since it is where the TIN for the decedent shall likewise be secured pursuant to existing policy. In case the decedent has no registered business, the TIN may be secured from the RDO where the administrator or heirs intend to apply for the issuance of eCAR.

Taxpayers who will need BIR's assistance in the computation of tax pertaining to ONETT are encouraged to proceed to the RDO which has jurisdiction over the ONETT as stated in the Circular to secure approved ONETT Computation Sheet (OCS). The OCS shall then be the basis in the subsequent filing of the requisite tax return. The eONETT System may also be used in the application for the issuance of eCAR.