

REVENUE REGULATIONS NO. 12-2024 issued on June 20, 2024 amends Sections 5 and 6 of Revenue Regulations (RR) No. 3-2019 on the validity of Certificate Authorizing Registration (eCAR) and its revalidation.

Pursuant to the provisions of Section 244 in relation to Sections 58(E), 95 and 97 of the National Internal Revenue Code of 1997, as amended, these Regulations are promulgated to amend pertinent provisions of RR No, 3-2019, which prescribed the use of eCAR System.

Sections 5 and 6 of RR No. 3-2019 are amended to read as follows:

"SEC. 5 - VALIDITY OF eCAR - The eCAR shall be valid from the date of its issuance until such time that it is presented to the concerned Registry of Deeds (RD)."

"SEC. 6 - REVALIDATION - only CARs issued outside of the BIR's eCAR System, if any, shall be allowed for revalidation.

All eCARs issued through the BIR's eCAR System which is linked to the Land Registration Authority PHILARIS-RD System shall remain to be valid and will no longer require revalidation even if the same is presented to the RD beyond the specified validity period.