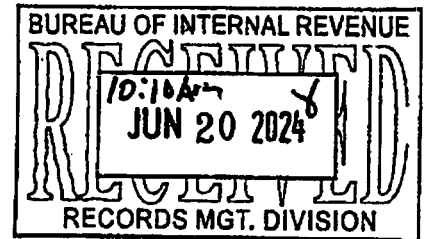




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



REVENUE REGULATIONS NO. 12-2024

**SUBJECT:** Amending Sections 5 and 6 of Revenue Regulations (RR) No. 3-2019, on the Validity of Certificate Authorizing Registration (eCAR) and its Revalidation

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

**DATE:** March 21, 2024

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**SECTION 1. BACKGROUND**

The Certificate Authorizing Registration (CAR) being issued by the Bureau of Internal Revenue (BIR) allows the Land Registration Authority (LRA) to transfer ownership of real properties resulting from sale, donation and other mode of transfers. The CAR is issued by the BIR as a proof that the transfer of property was reported and that all necessary taxes were paid in full by the taxpayer.

BIR is currently issuing Electronic CAR (eCAR) with a validity period of five (5) years. The eCAR has an embedded barcode, which is being used by the Land Registration Authority System (LRA PHILARIS-RD System) to validate the pertinent data needed to proceed with the processing and issuance of a new property title.

However, not all eCARs issued by the BIR are presented within the five (5) year validity period, thus concerned parties have to request for the reissuance of the eCAR, thereby resulting to additional cost on the part of the taxpayer and work load on the part of the processing office. This is the reason why the current provisions of RR No. 3-2019 issued on March 28, 2019 relative to eCAR's validity is amended to remove the five (5) year validity of eCAR.

**SECTION 2. SCOPE**

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 hereby promulgated in order to amend pertinent provisions of RR No. 3-2019, which prescribed the use of eCAR System.

**SECTION 3. AMENDMENTS**

Sections 5 and 6 of RR No. 3-2019 are hereby 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.

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**SECTION 4. TRANSITORY PROVISIONS**

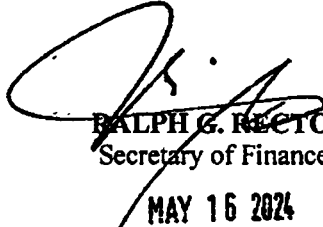
All eCARs issued through the BIR's eCAR System which is linked to the LRA PHILARIS-RD System shall remain to be valid and will no longer require revalidation even if the same is presented to the RD beyond the specified validity period.

**SECTION 5. REPEALING CLAUSE**

Any rules and regulations, issuances or parts thereof inconsistent with the provisions of these Regulations are hereby repealed, amended or modified accordingly.

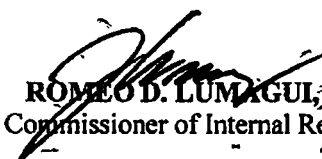
**SECTION 6. EFFECTIVITY**

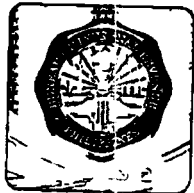
These Regulations shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

  
**RALPH G. RECTO**  
Secretary of Finance  
MAY 16 2024



Recommended Approval:

  
**ROMEO D. LUMAGUI, JR.**  
Commissioner of Internal Revenue



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