REVENUE MEMORANDUM ORDER No. 79-98 issued October 16, 1998 prescribes the policies and procedures for the monitoring of taxes arising from land transfers. An electronic linkage between the Bureau of Internal Revenue (BIR) and the Land Registration Authority (LRA), called the BIR-LRA Tax Verification System (BLTVS), will enable the LRA-Registry of Deeds (RD) to verify the authenticity of the documents presented to them to effect land transfers. This will enable the BIR to check that all such transfers have corresponding BIR clearances. The LRA-RD will not register any taxable instrument nor issue a Transfer Certificate of Title unless the Tax Clearance/Certificate Authorizing Registration presented by the taxpayer is verified with the BIR.