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

August 23, 2019

REVENUE MEMORANDUM CIRCULAR NO. 93-2019

SUBJECT : Amending the Answer to Question No. 2 of Revenue Memorandum Circular (RMC) No. 85-2018 Relative to the Issuance of Electronic Certificate Authorizing Registration (eCAR) in the Transfer of Real Properties

TO : All Internal Revenue Officers, Employees and Others Concerned

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This Circular is hereby issued to amend the answer to Question No. 2 of RMC No. 85-2018 which will now read as follows:

Q-2: How many eCARs will be issued if the documents submitted by the taxpayer are **two (2) separate documents,** such as Extra-Judicial Settlement and Deed of Absolute Sale or Deed of Donation?

A-2: **Two (2) eCARs must be issued, however, the issuance of such may depend on the following transactions/circumstances:**

1. The subject of sale or donation is the total area:

Two (2) eCARs must be issued simultaneously bearing the same Title No. **if the property sold or donated is the total area** appearing in the Original/Transfer/ Condominium Certificate of Title, one (1) for settlement of the estate and another one (1) for transfer thru sale or donation, which must be presented by the taxpayer at the same time to the Registry of Deeds (RD), since presentation of only one (1) eCAR to RD will invalidate the second eCAR transaction in the system resulting to the issuance of Notice of Invalid eCAR by the RD.

2. The subject of sale or donation is portion of the total area:

Two (2) eCARs must be issued but the second eCAR shall only be issued after the eCAR for the estate settlement is presented by the taxpayer to the RD for the issuance of a new Title.

The new Title number that will be issued for the first transaction on the settlement of estate shall be the basis for the issuance of the eCAR for the 2nd transaction, be it sale or donation.

The taxpayer may opt to pay for the applicable taxes for both transactions at the same time to avoid incurring penalties and interest.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR. R. DULAY
Commissioner of Internal Revenue

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