REVENUE MEMORANDUM ODER NO. 66-99 issued August 23, 1999 revises the guidelines and procedures on the issuance of Certificates Authorizing Registration (CARs) and reporting of real and personal property transactions. The revised uniform Certificate Authorizing Registration (CAR) will be issued by both computerized and non-computerized Revenue District Offices (RDOs) for transactions involving the transfer of real and personal properties. For computerized RDOs, the Tax Clearance Certificate (TCC) will continue to be computer-generated and the information therein will be manually typewritten on the CAR. The CAR will be issued to the taxpayer for presentation to the Register of Deeds or any concerned office while the system-generated TCC will remain on file with the docket. Only the Revenue Regional Directors are authorized to requisition CARs from the Accountable Forms Division. The Revenue District Officers will in turn requisition forms from the Regional Directors.

CARs on the sale/transfer of property subject to Capital Gains/Creditable Withholding Tax will be issued to the taxpayer immediately after approval of the verification report at the RDO level. The verification report on Capital Gains Tax will be subsequently reviewed by the Assessment Division for approval of the Regional Director after the issuance of the CAR by the RDO. CARs on transfers of property(ies) subject to Estate/Donor's Tax, on the other hand, will be issued to the executor, administrator or heir/donor after approval of the audit/verification report and issuance of Confirmation Letter (CL) by the Regional Director. For transfers exempt from Capital Gains, Estate or Donor's Tax, the CAR will be issued only after the approval of the audit/verification by the Regional Director and the issuance of CLs to the RDO(s) having jurisdiction over the location(s) of the real property(ies) being transferred and/or over the registered address of the seller/transferor of shares of stocks and other personal properties, as the case may be.

The authorized Revenue District Officers must ensure that all copies of the signed CARs bear the official dry seal of the Bureau before their release to taxpayers to avoid invalidation of the same upon presentation to the Register of Deeds and other concerned offices. CARs will be issued within five (5) days from the issuance of the Tax Verification Notice. For cases covered by Letters of Authority, CARs will be issued within two (2) days from receipt of the original copies of CLs duly issued by the Regional Directors.

The revised CAR form will be used starting September 1, 1999. Accordingly, the old CARs (BIR Form Nos. 1954, 1954 A and 1954 B) will be used until the end of the working hours of August 31, 1999.