

Tax Updates

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BIR RR No. 12-2024

AMENDING SECTIONS 5 AND 6 OF RR NO. 3-2019 ON THE VALIDITY OF CERTIFICATE AUTHORIZING REGISTRATION AND ITS REVALIDATION

The Certificate Authorizing Registration (CAR) issued by the Bureau of Internal Revenue (BIR) permits the Land Registration Authority (LRA) to transfer ownership of real properties due to sale, donation, or other transfer modes. It serves as proof that the property transfer was reported and that all required taxes were fully paid by the taxpayer.

Below are the amendments as follows:

SEC. 5 - VALIDITY OF CERTIFICATE AUTHORIZING REGISTRATION (ECAR)	<ul style="list-style-type: none">• REMOVED: Five-year (5) validity period for eCAR <p><i>*ECAR shall be valid from the date of its issuance until such time that it is presented to the concerned Registry of Deeds (RD).</i></p>
SEC. 6 - REVALIDATION	<ul style="list-style-type: none">• ALLOWED: CARs <u>issued outside</u> of the <u>BIR's eCAR System</u>.• NOT REQUIRED: ECARs <u>issued through</u> the <u>BIR's eCAR System</u> which is linked to the LRA PHILARIS-RD System even if the same is presented to the RD beyond the specified validity period.

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