

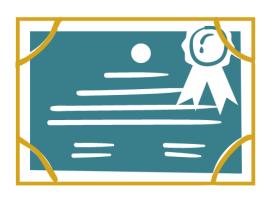
BUREAU OF INTERNAL REVENUE

BIR REMOVES 5-YEAR EXPIRATION PERIOD OF eCAR (BIR Revenue Regulation No. 12-2024)



ELECTRONIC

CERTIFICATE AUTHORIZING



THIS DOCUMENT SERVES AS A PROOF THAT THE TRANSFER OF PROPERTY WAS REPORTED, AND ALL THE NECESSARY TAXES WERE PAID IN FULL BY THE **TAXPAYER**



REVALIDATION

ONLY CARS ISSUED **OUTSIDE OF THE BIR's eCAR SYSTEM,** IF ANY, SHALL BE **ALLOWED FOR** REVALIDATION.



EFFECTIVITY

THESE REGULATIONS SHALL TAKE EFFECT FIFTEEN (15) DAYS AFTER ITS PUBLICATION IN A **NEWSPAPER OF GENERAL CIRCULATION**

WHAT IS eCAR?

A DOCUMENT ISSUED REGISTRATION BY THE BIR TO ALLOW THE LAND REGISTRATION **AUTHORITY TO TRANSFER OWNERSHIP** OF REAL PROPERTIES RESULTING FROM SALE, DONATION, AND OTHER MODES OF **TRANSFER**



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).



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.**

