

## ADVISORY ON PROCESSING OF ELECTRONIC CERTIFICATE OF REGISTRATION

PAGE NOS.

BIR REVENUE MEMORANDUM  
CIRCULAR NO. 56-2024

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Clarification on the issuance of Electronic  
Certificate of Registration relative to One-  
Time Transactions

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**PROCESSING OF ELECTRONIC CERTIFICATE OF REGISTRATION  
RELATIVE TO ONE-TIME TRANSACTIONS  
UNDER THE EASE OF PAYING TAXES ACT**

*I. Venue of Processing and Issuance*

- Regardless of where the tax return was filed and the tax payment was made, the processing and issuance of the eCAR shall be at the RDO which has jurisdiction:

One-Time Transaction	RDO which has jurisdiction
Sale of real property	over the location of the property subject of sale
Sale of personal property	over the residence of the seller
Donation	<i>If individual</i> – over the residence of the donor; or <i>If non-individual</i> – where the donor is registered
Estate	<i>If decedent has registered business</i> – where the business is registered; or <i>If decedent has no registered business</i> – where the administrator/heirs intend to apply for eCAR issuance

## II. *Computation of Taxes*

☑ Taxpayers may either:

- Secure the approved ONETT computation sheet from the RDO as stated above; or
- Use the eONETT<sup>1</sup> in the application and processing of the eCAR.

Source:

*BIR Revenue Memorandum Circular No. 56-2024*

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<sup>1</sup> <https://eonett.bir.gov.ph/>