

ADVISORY ON ANTE-DATING OF TRANSFER DOCUMENTS INVOLVING REAL PROPERTIES

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BIR REVENUE MEMORANDUM
CIRCULAR NO. 64-2024

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Clarification on the Ante-Dating of
Deeds of Sale and Other Transfer
Documents Involving Real Properties

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Clarification on the Ante-Dating of Deeds of Sale Involving Real Properties

I. Rule on delay in presentation of notarized deeds of sale or other transfer documents

- The relevant laws and regulations effective at the date of notarization shall be applied.
- Penalties and interest for late filing of return and payment of taxes shall be imposed.

II. Rule if the deeds of sale or other transfer documents are ante-dated

- The relevant laws and regulations effective at the time of presentation of deeds of sale or other transfer documents shall be applied.
- Unless otherwise proved, the following documents are considered ante-dated:
 - Dated before the effectivity of the capital gains tax law;
 - Dated before the effectivity of the regulations imposing the creditable withholding tax on sales or transfers of real property; and
 - Dated before the effectivity of the effectivity of the current zonal values as reflected in the latest Revised Schedule of Zonal Values
- The relevant laws and regulations effective at the time of presentation of deeds of sale or other transfer documents shall be applied.

Source:

BIR Revenue Memorandum Circular No. 64-2024

Note: Ante-dated transfer documents are sometimes presented in eCAR applications to take advantage of lower zonal values of real properties in earlier periods. This has the effect of lowering the tax base related to the sale of real property which leads to lower taxes paid and collected. The above rules are being adopted by the BIR to prevent this practice.