

## ADVISORY

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**Subject:** Certificate of Zonal Values of Real Properties and Certificate of Authorizing Registration (CAR)  
**Date:** December 12, 2016

### I. RMC No. 126-2016: Issuance of Certificate of Zonal Values of Real Properties

Revenue Memorandum Circular (RMC) No. 126-2016 aims to expedite issuance of Certification of Zonal Values of Real Properties required in the computation of Estate, Donors and Capital Gains Taxes before the issuance of electronic Certificate Authorizing Registration (eCAR) and for any legal purpose.

Aside from the office of the Assessment Performance Monitoring Division (APMD), taxpayers may now request certification of Zonal Values from the Revenue District Offices (RDO). Historical or current zonal values are available on <http://www.bir.gov.ph/index.php/zonal-values.html>.

### II. RMC No. 128-2016: Replacement/Reissuance & Reprinting of eCAR

RMC No. 128-2016 revised the mandatory requirements set forth by RMO No. 22-2016 by eradicating the following requirements:

- a. The original and duplicate copies of the manually issued CAR that are still outstanding and not presented to the Registry of Deeds and expired CAR;
- b. Proof of tax payments previously made such as photocopy of Official Receipt issued to the taxpayer

Thus, the requirements for the replacement or reissuance and reprinting of eCAR are reduced as follows:

- a. Written request for the issuance of a new eCAR, filed with RDO/LT Division
- b. Original copy of the document of sale, exchange or transfer previously stamped and signed by the issuing RDO (or authorized signatory)
- c. Verified and certified payment by the Chief of Collection Section.  
For payments made on 1999 and prior years, these must be verified and certified by the Chief of Revenue Accounting Division

We enclosed herewith RMO No. 22-2016, RMCs Nos. 126-2016 and 128-2016 for your reference.



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### UHY M.L. AGUIRRE & CO., CPAS

U1806 Cityland Pasong Tamo Tower  
2210 Chino Roces Ave., Makati City,  
1230 Philippines

Phone	+63 2 555 0834
Fax	+63 2 804 3936
Email	<a href="mailto:ask@mlaguirre.org">ask@mlaguirre.org</a>

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