



Republic of the Philippines  
DEPARTMENT OF FINANCE  
**BUREAU OF LOCAL GOVERNMENT FINANCE**  
**REGION IV-A (CALABARZON)**

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**REGIONAL MEMORANDUM CIRCULAR NO. 07-2021**

February 26, 2021

**TO : All Provincial/City and Municipal Assessors  
and Others Concerned**

**SUBJECT: Prescribing the Use of Electronic Certificate Authorizing  
Registration System Relative to Transactions Involving  
Registration and Transfer of Real and Personal Properties  
Pursuant to Section 5(B) of the National Internal Revenue Code  
(NIRC) of 1997, as Amended, and in Relation to Sections 58(E), 95  
and 97 of the Same Code**

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For the information and guidance of all concerned, enclosed is a copy of Revenue Regulations (RR) No. 3-2019 dated March 28, 2019 issued by the Bureau of Internal Revenue (BIR) of the Department of Finance, relative to the above subject matter.

The regulation mandates the Provincial, City and Municipal Assessor's Offices, among others, to accept only the eCAR printed and issued by the BIR from the said system before any transfer of ownership is changed to the new owner, as embodied in Section 8(B) thereof, particularly the duty of the Provincial, City and Municipal Assessors on the Registration of New Ownership of Real Properties as indicated therein, to wit:

- a. Pursuant to Section 113 of the Presidential Decree No. 1529, no tax declaration shall be issued in the name of the new owner by the Provincial, City, Municipal Assessor's Office concerned unless proof is presented that the said instrument had already been registered with the RD;
- b. For processing of Tax Declaration, for titled and untitled real properties, the Provincial, City and Municipal Assessor shall indicate at the back/reverse of the newly issued Tax Declaration the following information contained in the eCAR:
  1. eCAR Number;
  2. Date of Issuance of eCAR;
  3. Amount and Date of payment per tax type; and

4. Revenue District Office No.

- c. The information contained in the previous version of the Tax Declaration shall be carried over to subsequent updates of the TD without change in ownership;
- d. Submission of Quarterly Reports to the Regional Director of BIR.

All Provincial Assessors are hereby requested to disseminate the said issuance to all City and Municipal Assessors within their respective jurisdictions, for their information and compliance.

Please be guided accordingly.

  
**GERIEBETH G. DELA TORRE**  
Regional Director