



# SHDA

SUBDIVISION AND HOUSING DEVELOPERS ASSOCIATION

## NEWSLETTER

### BUREAU OF INTERNAL REVENUE

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



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

#### WHAT IS eCAR?

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

ELECTRONIC  
CERTIFICATE  
AUTHORIZING  
REGISTRATION

#### REVALIDATION

ONLY eCARs 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

#### ! 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.

