REVENUE MEMORANDUM ORDER NO. 23-2010 issued on March 15, 2010 prescribes the guidelines on the issuance, replacement or revalidation of Certificates Authorizing Registration (CARs).

Per Section 4 of Revenue Regulations No. 23-2010, the CAR, upon issuance, shall have to be presented to the Register of Deeds within a maximum period of not more than two (2) years. Otherwise, the CAR shall be deemed permanently expired and therefore of no effect.

The phrase “upon issuance” refers to the original date of issuance as indicated in the CAR. In this regard, a taxpayer shall have a maximum period of two (2) years from the CAR’s original date of issuance within which to present the CAR to the concerned Register of Deeds.

New returns and proof of tax payments shall be needed to produce a new CAR. To replace an expired CAR, the following documents are required:

a. A written request for the issuance of a new CAR, to be filed with the concerned Revenue District Office (RDO) or BIR office authorized to issue CARs under existing rules and regulations;
b. The original and duplicate copies of the expired CAR;
c. The original copy of the document of sale, exchange or transfer (e.g. Deed of Sale, Deed of Assignment, Deed of Donation, Deed of Extrajudicial Settlement of Estate, etc.); and
d. Photocopies of the proof of tax payment(s) previously made, or a Certification issued by the BIR’s Revenue Accounting Division indicating therein the type of tax(es) paid, the date of payment and the amount paid.

The following information shall be indicated on the face of the replacement CAR:

a. The serial number of the expired CAR and its original date of issuance; and
b. A statement that the CAR is a replacement CAR.

A replacement CAR shall be valid for one (1) year from its date of issuance as indicated in the said CAR. Moreover, the applicable information pertaining to the replacement CAR must be properly annotated on the reverse side of all copies of the corresponding document of transfer, and reference to the replacement CAR shall be indicated on the expired CAR.