

**REVENUE MEMORANDUM ORDER NO. 55-2016** issued on September 2, 2016 amends certain provisions of Revenue Memorandum Order (RMO) No. 15-2003, as amended by RMO No. 22-2016, relative to the processing of Electronic Certificate Authorizing Registration (eCAR) and its signatories.

The ONETT Team shall be under the direct supervision of the Revenue District Officer (RDO) and Assistant Revenue District Officer (ARDO) as Heads, ONETT Team.

eCARs shall have a validity of three (3) years reckoned from the date of issuance, for purposes of presenting the same to the Registry of Deeds. The LT Division Chiefs/RDOs or ARDOs shall issue a new eCAR to the taxpayer in case the latter fails to present the eCAR to the Registry of Deeds within the three (3) year validity period.

Upon generation of eCAR, the Assistant Commissioner-Large Taxpayers Service (ACIR-LTS) or RDO/ARDO shall affix his/her full signature on the first two (2) copies (for presentation to office concerned and taxpayer's copy) and initial on the last two (2) copies (issuing office's copy and copy to be attached to docket) of the eCAR form.

The eCAR shall be signed by the RDO or ARDO according to the threshold amounts specified in the Order. Either the RDO or the ARDO may sign an eCAR in cases where either one of the signatories is absent.

The Revenue Officer (RO) or Group Supervisor (GS), LT Division Chief/ RDO or ARDO and Chief, Collection Section of the Revenue District Offices shall affix their full signature on the ONETT Computation Sheet. However, only the ACIR-LTS/RDO or ARDO shall affix his/her signature on the eCAR.

The Group Supervisor shall likewise perform the duties of the Revenue Officer in computing ONETT and shall no longer act as supervisor/reviewer of the transaction/s.