

Tax in a dot

Processing time for the issuance of OCS and eCAR



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Prepared by Deloitte Philippines' tax professionals, this newsletter is crafted to provide you with timely and concise information, helping you stay compliant and strategically informed.



Carlo Navarro

Country Tax & Legal Leader
SEA Transfer Pricing Leader
canavarro@deloitte.com

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Processing time for the issuance of OCS and eCAR

The Bureau of Internal Revenue (BIR) issued Revenue Memorandum Circular (RMC) No. 28-2025 to clarify the classification of one-time transactions (ONETTs) and the corresponding processing time for the issuance of ONETT Computation Sheet (OCS) and Electronic Certificate Authorizing Registration (eCAR), as follows:

ONETT Transactions	Classification	Total processing time	
		OCS	eCAR
Transfer of real property / shares of stocks	Simple	3 working days	7 working days
	Complex	7 working days	7 working days
Donation of properties	Simple	3 working days	7 working days
	Complex	7 working days	7 working days
Estate of the decedent	Highly technical	20 working days	7 working days

ONETT processing time shall vary based on the following classifications:

- a. **Simple** – transactions involving three or less properties/type of shares and documents presented will not require an ocular inspection of the property.
- b. **Complex** – transactions involving transfer of more than three properties/type of shares per transaction, or those that would require an ocular inspection.
- c. **Highly technical** – all estate tax transactions.

Please see attached RMC 28-2025 for your reference.

Get in touch

Should you have any comments or questions, please contact our Tax & Legal Partners:



Carlo Navarro
Country Tax & Legal Leader
SEA Transfer Pricing Leader
canavarro@deloitte.com



Business Tax



Senen Quizon
Business Tax Leader
smquizon@deloitte.com



Walter Abela Jr.
Partner
wabela@deloitte.com



Elaine de Guzman
Partner
eedeguzman@deloitte.com

Legal



Ronald Bernas
Legal Leader
rbernas@deloitte.com



Romel Curiba
Partner
rcuriba@deloitte.com



Mary Rose Pascual
Partner
marpascual@deloitte.com

Transfer Pricing



Daniel Laoh
Transfer Pricing Leader
dlaoh@deloitte.com

Global Employer Services (GES)



Alvin Saldaña
GES Leader
asaldana@deloitte.com

Business Process Solutions (BPS)



Imelda Lapres
BPS Leader
itapay@deloitte.com



Charisse Siao
Partner
csiao@deloitte.com

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