



Bringing In Revenues  
for Nation-Building

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE  
Quezon City



Date APR 24 2025

REVENUE MEMORANDUM ORDER NO. 020-2025

**SUBJECT : Policies and Procedures in Processing One-Time Transaction (ONETT) of Cannot be Located (CBL) Taxpayers**

**TO : All Internal Revenue Officials, Employees and Others Concerned**

**I. BACKGROUND**

Provisions of Section II.F.4 of Revenue Memorandum Order (RMO) No. 4-2025 provides that any BIR Office handling frontline services, including the processing of electronic Certificate Authoring Registration (eCAR) shall verify as to whether the taxpayer-applicant is among those taxpayers tagged as CBL. In this case, the number of days indicated in the BIR Citizen's Charter to process/deliver the issuance of eCAR, as mandated under existing revenue issuances in accordance with Republic Act No. 11032, "An Act Promoting Ease of Doing Business and Efficient Delivery of Government Services", shall not apply."

**II. OBJECTIVE**

This Order is hereby issued to prescribe policies and procedures in handling ONETT cases of taxpayers tagged as CBL.

**III. POLICIES AND PROCEDURES**

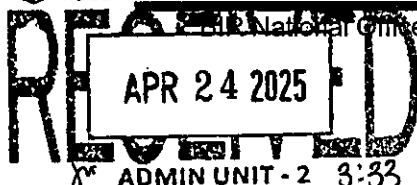
The ONETT Officer-of-the- Day (ONETT OD), Revenue Officer (RO) or Group Supervisor (GS) from the Assessment Section (AS) shall, after verifying the Taxpayer Identification Number (TIN) through the Internal Revenue Integrated – Taxpayer Registration System (IRIS-TRS), check whether any party to the transaction [i.e., Seller(s)/Buyer(s)/Donor(s)/Donee(s) /Heir(s) is tagged as CBL in the Master List found on the BIR Website.

The ONETT OD shall perform the applicable procedures set forth under Item II.G of RMO No. 4-2025. No application for the issuance of ONETT Computation Sheet (OCS) or eCAR shall be processed until the CBL taxpayer has complied and resurfaced. The taxpayer may, however, avail of voluntary payment of applicable taxes to avoid incurring any penalty or interest.

**IV. REPEALING CLAUSE**

All revenue issuance or pertinent portions thereof inconsistent herewith are hereby modified, amended, suspended, or repealed accordingly.

BUREAU OF INTERNAL REVENUE  
RECORDS MANAGEMENT DIVISION



12th National Office Bldg., Senator Miriam Defensor-Santiago Avenue, Diliman, Quezon City

Website: [www.bir.gov.ph](http://www.bir.gov.ph)

Trunkline: 8981-7000 ; 8929-7676

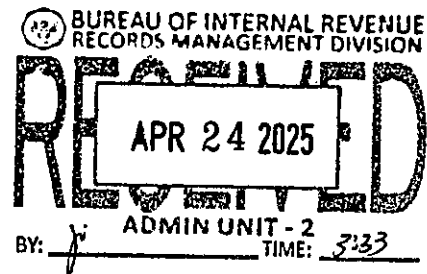
V. EFFECTIVITY

This Order shall take effect immediately.

I-3



ROMEO B. LUMAGUI, JR.  
Commissioner of Internal Revenue



Policies and Procedures in Processing ONETT of CBL Taxpayers  
RMO No. \_\_\_\_\_