



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City



March 21, 2025

REVENUE MEMORANDUM CIRCULAR No. 026-2025

SUBJECT : Missing Original Copy of Unused/Unissued BIR Form No. 2313-R
– Electronic Certificate Authorizing Registration for Transaction
Involving Transfer of Real Properties

TO : All Internal Revenue Officials, Employees and Others Concerned

Notice is hereby given of the missing original copy of unused/unissued BIR Form No. 2313-R – Electronic Certificate Authorizing Registration for Transaction Involving Transfer of Real Properties, with the hereunder stated serial number:

eCR202400487947

The abovementioned form was reported as missing by Ms. Czarina Mae J. Gaitan, Planning Officer II, Office of the Regional Director, Revenue Region No. 11, Iloilo City, and has consequently been cancelled. All official transactions involving the use of said form is therefore considered as INVALID.

Internal Revenue officials, employees and others concerned are requested to promptly notify this Office in the event that the aforesaid form is found and to take the necessary measures to prevent the improper or fraudulent disposition or use of the same.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

