



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

BUREAU OF INTERNAL REVENUE  
RECORDS MGT. DIVISION

APR 13 2018  
8:45 am  
RECEIVED

March 27, 2018

REVENUE MEMORANDUM CIRCULAR No. 23-2018

**SUBJECT :** Lost One (1) Set of a Used but 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

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Notice is hereby given of the loss of one (1) set of a used but unissued BIR Form No. 2313-R – Electronic Certificate Authorizing Registration (eCAR) for transaction involving transfer of real properties with the hereunder stated serial number, to wit:

**eCR201600319382**

The abovementioned form was reported as lost by Ms. Rosebelle A. Mediodia, Revenue Officer I, Revenue District Office No. 78, Revenue Region No. 12, Bacolod City and have 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.

*Celia C. King*  
**CELIA C. KING**  
Deputy Commissioner  
Resource Management Group