

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

February 12, 2016

**REVENUE MEMORANDUM ORDER NO. 8-2016**

**SUBJECT** : Amending the Provisions of Revenue Memorandum Order No. 83-2010, Centralizing Instead at the National Office the Custody and Safekeeping of All Original Documentary Proofs of Ownership by the Government on Absolutely Forfeited Assets

**TO** : All Internal Revenue Officers and Others Concerned

---

**I. GENERAL OBJECTIVE**

This Order is hereby issued to amend the pertinent provisions of Revenue Memorandum (RMO) No. 83-2010 which, in effect, will centralize in the National Office the custody and safekeeping the original copies of documentary proofs of ownership by the government of absolutely forfeited properties that were acquired by the different revenue offices of this Bureau thru “tax sale”, with the end of further ensuring the security of these documents and enhancing the accountability thereto of the concerned revenue offices.

**II. AMENDATORY PROVISIONS**

1. The Chief, Property Division (PD) in the National Office of this Bureau shall be the exclusive custodian of all original copies of documentary proofs of ownership on absolutely forfeited assets, both real and personal properties, including intangible assets. For this purpose, PD shall maintain an updated and systematic system to ensure security of the documents and ease of retrieval thereof upon request by the concerned offices.
2. All original copies of proofs of ownership on all absolutely forfeited assets that are herein prescribed for safekeeping by the Chief, PD shall refer, among others, to the following documents:

NATURE OF PROPERTY	PROOFS OF OWNERSHIP
<b>A. Real Properties</b> <i>(Already in the Name of the Republic of the Philippines)</i>	
a. Land/Lot	<i>For Titled Property</i> - Original copy of the Duplicate Owner's Copy of the Original Certificate of

	<p>Title (OCT)/ Transfer Certificate of Title (TCT)</p> <ul style="list-style-type: none"> <li>- Original or certified true copy of Tax Declaration</li> <li>- Location Map</li> </ul> <p><i>For Untitled Property</i></p> <ul style="list-style-type: none"> <li>- Original or certified true copy of Tax Declaration</li> <li>- Barangay Certification</li> <li>- Applicable certifications issued by the concerned regulatory government agencies certifying the nature of ownership or possession of the taxpayer (e.g., Emancipation Patent and/or Certificate of Land Ownership Award (CLOA) issued by the Department of Agrarian Reform, Free Patent Title issued by the Department of Environment and Natural Resources, etc.)</li> <li>- Location Map</li> </ul>
b. Improvement (e.g., house, building, apartment, etc.)	<ul style="list-style-type: none"> <li>- Original or certified true copy of Tax Declaration</li> </ul>
c. Condominium Unit	<ul style="list-style-type: none"> <li>- Original copy of the Condominium Certificate of Title (CCT)</li> <li>- Original or certified true copy of Tax Declaration</li> </ul>
<b>B. Personal Properties including Intangible Properties</b> <i>(Already in the Name of the Republic of the Philippines)</i>	
a. Shares of Stocks	<ul style="list-style-type: none"> <li>- Original copy of Stock Certificate issued by the issuing corporation</li> </ul>
b. Debt Instruments (e.g., bonds, debentures, etc.)	<ul style="list-style-type: none"> <li>- Original copy of the Certificate of Indebtedness or any other nomenclatures of the document issued by the issuing company, as documentary proof of indebtedness of whatever nature, with the proper indorsement by the delinquent taxpayer or the appropriate mode of transfer of ownership thereto, whichever is</li> </ul>

	applicable, that will ensure that the document is legally transferred in the name of the Republic of the Philippines
c. Motor vehicles (e.g., cars, SUVs, jeepneys, buses, vans, automobiles, trucks, lorries, etc.)	<ul style="list-style-type: none"> <li>- Original copy of the Certificate of Registration issued by the Land Transportation Office</li> <li>- Original copy of the Official Receipt /Confirmation Receipt (OR/CR)</li> <li>- Original Copy of Purchased Compulsory Third Party Liability (CTPL) Insurance</li> </ul>
<p>d. Aircrafts (e.g., airplane, helicopters, etc.)</p> <p><i>"Aircraft" refers to any machine that can derive support in the atmosphere from the reactions of the air other than the reactions of the air against the earth's surface. The term "aircraft", when used in this Act or in regulations issued under this Act, shall refer to civil aircraft only, and will not include State or public aircraft. (Civil Aviation Authority Act of 2008, Republic Act No. 9497)</i></p>	<ul style="list-style-type: none"> <li>- Aircraft Registration Certificate issued by Civil Aviation Authority (CAA)</li> <li>- Aircraft Bill of Sale or similarly written documents</li> </ul>
<p>e. Ships or Vessels (e.g., tankers, tugs, dredgers, fishing vessels, yachts, high speed crafts, special purpose ships, personal water crafts, amphibians, submarines, hydrofoils, hovercrafts, floating restaurants, tandem push boats, mobile offshore drilling units, etc.)</p> <p><i>"Ship or Vessel" (may be used interchangeably) refers to any kind, class or type of craft or artificial contrivance capable of floating in water, designed to be used, or capable of being used as a means of water transport in Philippine waters for the carriage</i></p>	<ul style="list-style-type: none"> <li>- Certificate of Philippine Registry (CPR) issued by the Maritime Industry Authority</li> <li>- Certificate of Ownership (CO) issued by Maritime Industry Authority</li> </ul>

<p><i>of passengers or cargo, or both, utilizing its own motive power or that of another. (Marina Circular No. 2013-02)</i></p> <p><i>Personal Water Craft (PWC) also called water scooter, refers to a recreational watercraft that the person rides or stands on, rather than inside of, as in a boat. It is a jet drive boat less than 13feet in length designed for two or three people or four passenger models. (Marina Circular No. 2013-02)</i></p>	
<p>f. Firearms, Parts and Ammunitions</p> <p><i>“Firearm” refers to any handheld or portable weapon, whether a small arm or light weapon, that expels or is designed to expel a bullet, shot, slug, missile or any projectile, which is discharged by means of expansive force of gases from burning gunpowder or other form of combustion or any similar instrument or implement. For purposes of this Act, the barrel, frame or receiver is considered a firearm.”(Republic Act No. 10591)</i></p>	<p>- Certificate of Registration of Firearms/License to Own and Possess issued by the Firearms and Explosives Office (FEO) of the Philippine National Police</p>
<p>g. Other tangible personal properties not included above (e.g., furniture/equipment, jewelries, artworks, art pieces, designer bags, designer watches, vintage watches, etc.)</p>	<p>- Original copy of the Inventory Report of personal properties subjected to distraint/seizure duly signed by the authorized representative of the delinquent taxpayer and the Bureau’s authorized revenue officials/personnel</p>
<p>h. Intangible properties (e.g., copyrights, patents, etc.)</p>	<p>- Certificate of Registration issued by the concerned regulatory government agency such as the Intellectual Property Office of the Philippines</p>

3. Within ten (10) days immediately after the date of issuance of this Order, the heads of the following offices having physical custody of the aforementioned documents pursuant to the provisions of RMO No. 83-2010 and existing revenue issuances shall transmit the same to the Chief, PD:
  - a. Administrative Division (AD) of all concerned revenue regions;
  - b. Large Taxpayers Collection Enforcement Division
  - c. Large Taxpayer Division-Makati and Cebu;
  - d. Accounts Receivable Monitoring Division (ARMD);
  - e. Forfeited Assets Monitoring Team (FAMT) under the Collection Service; and
  - f. Other concerned revenue offices in possession of the abovementioned documents.

However, prior to the initial transmittal of the above-described documents pursuant to the immediately preceding paragraph and all subsequent transmittals thereof, the photocopies of the original copy of these documents shall be attached to the case docket. A separate set of photocopied documents shall be retained and filed by the abovementioned heads of revenue offices for future reference.

A summary list of the transmitted documents shall accompany the original copies of the documents to be transmitted to the Chief, PD, copy furnished the Head, FAMT or ARMD, as the case may be, containing the detailed description of the transmitted documents.

The summary list, together with the original copies of the documents, shall be transmitted to the Chief, PD by the originating/sending offices through personal delivery, or through registered mail or acceptable courier with validly issued documentary proof of receipt by the office of the Chief, PD. As proof of the actual receipt by the Chief, PD of the transmitted documents, the photocopy of the said documentary proof shall be sent to the originating/sending office, or the same may be scanned and the soft copy thereof sent thru email by the Chief, PD to the head of the originating/sending office, using their respective official email address of this Bureau.

4. Except on the custody of the aforementioned documents, the provisions of RMO No. 83-2010 shall still be observed by all concerned revenue officials and personnel of this Bureau. Accordingly and subsequently thereafter, the said heads of revenue offices shall transmit the prescribed documents to the Chief, PD within five (5) working days from receipt thereof. However, prior to the transmittal thereof, it shall be ensured that all the necessary information are timely recorded in the Bureau's books of accounts being maintained by the Revenue Accounting Division and the concerned Finance Divisions under the revenue regions, as the case may be. Provided, further, that, with respect to absolutely forfeited assets being handled by the FAMT under the Collection Service of this Bureau, the recording thereof shall still be handled by the Finance Divisions under the revenue regions having jurisdiction over the accounts receivables/delinquent accounts case subjected to the forfeiture proceedings.
5. It shall be ensured that the initial and all subsequent transmittals of the original copies of the above-described documents are properly accounted for by the following Offices

for reconciliation with the Consolidated Inventory of Seized and Forfeited Assets (CISFA) submitted by the LTS/regional offices:

- a. ARMD – for documents transmitted by the Arrears Management Teams (AMTs) and the concerned revenue regions on or before December 31, 2015; and
- b. FAMT – for documents transmitted by the AMTs and the concerned regional offices starting January 1, 2016.

#### **IV. REPEALING CLAUSE**

The pertinent provisions of RMO No. 83-2010 and other relevant revenue issuances which are inconsistent with this Order are hereby repealed, modified or amended accordingly.

#### **V. EFFECTIVITY**

This Order shall take effect immediately.

(Original Signed)  
**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

J