



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



Date: APR 04 2025

REVENUE MEMORANDUM CIRCULAR NO. 028 - 2025

SUBJECT : Amending Further Revenue Memorandum Circular (RMC) No. 48-2018, as amended by RMC No. 23-2023, on the Classification and Processing Time of One-Time Transactions (ONETTs)

TO : All Internal Revenue Officers, Employees and Others Concerned

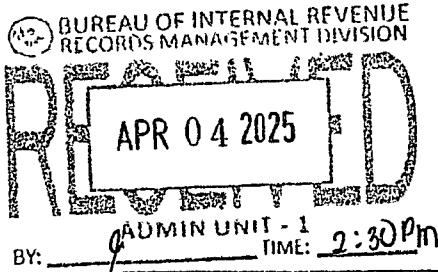
This Circular is hereby issued to further amend RMC No. 48-2018, as amended by RMC No. 23-2023, on the classification of ONETTs and corresponding processing time for the issuance of ONETT Computation Sheet (OCS) and Electronic Certificate Authorizing Registration (eCAR), in order to align with the Citizen's Charter 2024 Edition and Revenue Memorandum Order No. 12-2025, to wit:

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 (3) or less properties/type of shares and documents presented will not require for the conduct of ocular inspection of the property.
- b. **Complex** – transactions involving transfer of more than three (3) properties/type of shares per transaction, or ocular inspection is needed.
- c. **Highly Technical** – All Estate Tax transactions.

All internal revenue officials, employees and others concerned are hereby enjoined to give this circular as wide a publicity as possible.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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