NATIONAL ADMINISTRATIVE REGISTER · AUGUST 7, 1996

REVENUE REGULATIONS PRESCRIBING THE PROCEDURES IN THE PREPARATION AND ISSUANCE OF TAX CLEARANCE CERTIFICATE BY THE REVENUE DISTRICT OFFICER UPON PAYMENT OF CAPITAL GAINS TAX, ES...

BIR REVENUE REGULATIONS NO. 11-96, August 07, 1996

Read online (full-text search, related cases, audio case brief): https://batas.org/library/2cbd0651d093/

SECTION 1. Scope. — In line with the computerized tax administration and pursuant to Section 245 in relation to Sections 4 and 16(h) of all the National Internal Revenue Code (NIRC), as amended, these Regulations are hereby promulgated amending Revenue Regulations No. 13-85, as amended, and other pertinent regulations and issuances regarding the preparation and issuance of tax clearance certificate (formerly Certificate Authorizing Registration) for registration of real estate transactions.

SECTION 2. Tax Clearance for Capital Gains Tax. — Upon filing of the capital tax return by an individual estate or trust, and full payment of the capital gains tax due on the sale, transfer, barter, exchange or other disposition of real property, including conditional sale of property classified as capital asset, the Revenue District Officer (RDO) of the revenue district where the transferor is registered shall issue the corresponding tax clearance (TCL) certificate authorizing the registration of the real property in favor of the transferee by the Register of Deeds.

SECTION 3. Tax Clearance of Estate Tax. —

3.1 Upon filing of the estate tax return and full payment of the estate tax due on the transmission of the estate of a decedent, the RDO of the revenue district where the decedent was previously registered shall issue the TCL.

3.2 If the decedent is not registered, the executor/administrator or any of the heirs shall register the Estate of the decedent with the Revenue District Office in the place of residence of the decedent at the time of his death, and the TCL shall be issued by the RDO of said office.

3.3 In case the decedent is a non-resident citizen or alien at the time of his death, the resident executor/administrator or heir shall register the Estate with the Revenue District Office where said executor/administrator or heir is registered, in which case, upon filing the estate tax return and payment of the estate tax the TCL shall be issued by the RDO of the said district office.

3.4 If the executor/administrator, or heir of a non-resident decedent (citizen or alien) has no legal residence in the Philippines, and the return is filed with the Philippine Embassy or Consulate in the country where the decedent was a resident at the time of his death, the TCL shall be issued by RDO No. 51, Pasay City, upon receipt of the copy of the estate tax return filed and evidence of estate tax payment made with the Philippine Embassy or Consulate.

3.5 If the estate tax return of a non-resident decedent is mailed and/or filed directly with the Office of the Commissioner, the estate tax payment shall be received and the TCL issued by RDO No. 39, South Quezon City.

SECTION 4. Tax Clearance for donor's tax. — The TCL for the transfer of real property by gift shall be issued by the RDO of the revenue district where the donor is registered.

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

SECTION 5. Tax Clearance for expanded creditable withholding tax. — On cash sales of real property made by an individual, estate or trust classified as ordinary asset, or by a corporation, whether classified as ordinary or capital asset, the TCL shall be issued by the RDO of the revenue district where the seller is registered.

SECTION 6. Repealing Clause. — The provisions of any revenue regulations, memorandum order, memorandum circular or any other issuance of the Bureau of Internal Revenue inconsistent with these Regulations are hereby repealed, amended, or modified accordingly.

SECTION 7. Effectivity Clause. — These Regulations shall take effect fifteen (15) days after publication in the Official Gazette or any newspaper of general circulation whichever comes first.

Adopted: 07 Aug. 1996

(SGD.) ROBERTO F. DE OCAMPO
Secretary of Finance

Recommended APPROVAL:

(SGD.) LIWAYWAY VINZONS-CHATO
Commissioner of Internal Revenue

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.