

ANTE-DATING OF DEEDS OF SALE INVOLVING REAL PROPERTIES

BIR REVENUE MEMORANDUM CIRCULAR NO. 34-91, April 08, 1991

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There have been reports reaching this Office that taxpayers resort to ante-dating of the Deeds of Sale/Transfer involving real properties in order to avoid the imposition of income tax or the creditable withholding tax or reduce their tax liabilities on these transactions. There are several types of ante-dating commonly done by taxpayers, to wit:

1. Ante-dating the document before the effectivity of the capital gains tax law;
2. Ante-dating the document before the effectivity of the Finance Department Order establishing the zonal value for the particular area; and
3. Ante-dating the document before the effectivity of the regulations imposing the creditable withholding tax on sales or transfers of real property.

So as to stop further losses of revenue due to the above malpractices, henceforth public instruments transferring real properties presented to the appropriate revenue official beyond three (3) months from the date of notarization shall be considered as ante-dated and the tax liabilities of the parties shall be determined in accordance with the rules and regulations obtaining at the time such documents are presented to the BIR.

Strict compliance with this circular is enjoined.

Adopted: 8 Apr. 1991

(SGD.) JOSE U. ONG
Commissioner

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