



Legal Watch

REVENUE MEMORANDUM ORDER NO. 17-2026



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* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Revenue Memorandum Order
No. 17-2026 - Updated Policies
and Procedures in Processing
One-Time Transaction
(ONETT) For Sale and
Donation of Real/Personal
Properties in Relation to the
International Organization for
Standardization (ISO) 9001:2015
Quality Management System
(QMS)

* Issuance Date

8 July 2026

* Link

[https://bir-cdn.bir.gov.ph/
BIR/pdf/RMO%20No.%2017-
2026 Redacted.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/RMO%20No.%2017-2026%20Redacted.pdf)

SUMMARY

RMO No. 17-2026 updates the BIR's policies, procedures, quality forms, and accountability mechanisms for processing ONETT applications involving the sale and donation of real and personal properties. It prescribes processing periods for the issuance of the ONETT Computation Sheets (OCS), as follows:

1. **Simple transactions – three (3) working days.** These are transfers involving not more than three (3) properties, types of shares, stock certificates, or parties, provided that the documents presented do not require an ocular inspection of the property.
2. **Complex transactions – seven (7) working days.** These are transfers involving more than three (3) properties or types of shares or parties, including those where an ocular inspection is required.
3. **Highly technical transactions – twenty (20) working days.** These include all estate tax transactions and transfers involving more than twenty (20) stock certificates, properties, or parties.

The processing and issuance of an eCAR must not exceed seven (7) working days from receipt of complete documentary requirements. For walk-in or manual applications, incomplete submissions are recorded as pending for compliance. Applications pending for more than thirty days may be cancelled, while unclaimed approved OCS or eCAR documents may be transferred for appropriate records disposition, subject to notice and the requirement of resubmission for subsequent refiling.

