

PUBLISHING THE PROVISIONS OF EXECUTIVE ORDER NO. 90 -REQUIRING THE OWNERS OF TAXABLE IMPORTED MOTOR VEHICLES WITH YEAR MODELS 1988 TO 1992 TO OBTAIN CLEARANCES FROM THE BUREAU ...

KRI REVENUE MEMORANDUM CIRCULAR NO. 35-93, June 17, 1993

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For the information and guidance of all concerned, quoted hereunder is the full text of Executive Order No. 90:

"Executive Order No. 90

REQUIRING THE OWNERS OF TAXABLE IMPORTED MOTOR VEHICLES WITH YEAR MODELS 1988 TO 1992 TO OBTAIN CLEARANCES FROM THE BUREAU OF CUSTOMS AND BUREAU OF INTERNAL REVENUE AS A PRECONDITION TO THE RENEWAL OF THEIR REGISTRATION WITH THE LAND TRANSPORTATION OFFICE

"WHEREAS, save those exempted by law, imported motor vehicles are subject to the payment of excise tax, value added tax, and other taxes, duties and fees under the National Internal Revenue Code, as amended, and the Customs and Tariff Code, as amended;

"WHEREAS, it has been established that an undetermined number of taxable imported motor vehicles have been registered with the Land Transportation Office notwithstanding the non-payment of the required taxes, duties and fees collectible thereon, resulting in substantial loss of revenues due the government; and

"WHEREAS, there is a need for the Bureau of Customs, Bureau of Internal Revenue and the Land Transportation Office to pursue a joint plan of action to collect the unpaid taxes, duties and fees due on taxable imported motor vehicles.

"NOW, THEREFORE, I, FIDEL V. RAMOS , President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. This Order applies to all taxable imported motor vehicles with year models 1988 to 1992.

SECTION 2. The Land Transportation Office shall not allow the renewal of the registration of any taxable imported motor vehicle covered by this Order, unless the appropriate clearances are issued by the Bureau of Customs and Bureau of Internal Revenue certifying that the required taxes, duties and fees thereon have been previously paid, or subsequently satisfied in accordance with this Order.

SECTION 3. The Bureau of Customs and the Bureau of Internal Revenue shall adopt a uniform compromise payment schedule which shall fix the compromise amounts to be paid by the registered owners of taxable imported motor vehicles subject to this Order, in lieu of the taxes, duties and fees collectible thereon under the aforementioned Codes, which schedule shall be promulgated through a Department Order to be issued by the Secretary of Finance.

"SECTION 4. The requirements to obtain the appropriate clearances from the Bureau of Customs and the Bureau of Internal Revenue shall be a one-time requirement, such that the owner of a taxable imported motor vehicle which has already been cleared pursuant to this Order shall no longer be required to obtain clearances

for succeeding renewals of registration with the Land Transportation Office.

“SECTION 5. The Department of Finance and/or the Land Transportation Office shall issue the appropriate rules and regulations to implement the provisions of this Order.

“SECTION 6. This Order shall take effect fifteen (15) days after publication in a newspaper of general circulation.

"DONE in the City of Manila, this 19th day of May in the year of Our Lord, Nineteen Hundred and Ninety-Three

Adopted: 17 June 1993

(Sgd.) FIDEL V. RAMOS
President of the Republic of the Philippines
By the President:

(Sgd.) ANTONIO T. CARPIO

(Sgd.) LIWAYWAY VINZONS-CHATO

Chief Presidential Legal Counsel

Commissioner of Internal Revenue

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