PRESCRIBING THE USE OF APPLICATION FOR CERTIFICATE AUTHORIZING REGISTRATION OF MOTOR VEHICLES (BIR FORM 1555-A) AND CERTIFICATE AUTHORIZING REGISTRATION (BIR FORM 1555) AND PROV...

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I
Objectives

This Order is issued –

1 To provide for a standard form of application for certificate authorizing registration of motor vehicle and certificate authorizing registration;

2. To monitor compliance of the withholding tax provisions of Revenue Regulation No. 8-90, as amended by RR No. 2-91;

3. To prescribe guidelines in the filing of Application for Certificate Authorizing Registration and Issuance of Certificate Authorizing Registration of motor vehicles.

II
Guidelines and Instructions

A. Requisition of BIR forms 1555/1555-A

1. BIR Form 1555 – is an accountable form and shall be printed in quadruplicate bound in fifty (50) sets per pad with consecutive serial numbers at the upper right hand corner. Blank forms shall be kept with the Accountable Forms Division which shall maintain a permanent record book on requisitions made by the Revenue District Officer or his duly designated representative.

2. BIR Form 1555-A – application for Certificate Authorizing Registration shall be printed in loose leaf and shall be requisitioned from the Property Division, National Office.

B. Filing of Application for Certificate Authorizing Registration

1. The buyer/withholding agent shall accomplish and file the application in duplicate for every deed of sale, exchange or transfer of vehicle(s) anytime after the date of transaction, with the Revenue District Office where motor vehicle is or shall be registered. The RDO shall retain the original and the duplicate be given to the buyer/withholding agent.

The buyer/withholding agent shall attach to the application photocopies of the following documents:

(a) Deed of Sale;

(b) Certificate of Registration of vehicle being sold; and

(c) Latest official receipt of payment of registration fee, if any.

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C. Payment and Remittance of Withholding Tax – Before the application can be duly processed, the buyer/withholding agent shall accomplish Monthly Remittance Return of Income Taxes Withheld (BIR Form 1743-W) and remit the corresponding withholding tax on or before the 10th day of the month following the sale, exchange or transfer with the RDO where the application was filed.

- If the buyer is not required by any law or regulations to register as a withholding agent such as when he is not engaged in business, he shall also accomplish and submit Annual Return of Creditable Income Tax Withheld (Expanded Withholding Tax System) (BIR Form 1743-B) simultaneous with BIR Form 1743-W, but not later than March 1 of the succeeding year.

- If the buyer is a registered withholding agent whether individual or corporation, he shall accomplish and submit BIR Form 1743-B, on or before March 1 of the succeeding year.

In turn, the buyer shall furnish the seller with a Certificate of Creditable Income Tax Withheld At Source (BIR Form 1743-1) anytime after the transaction but not later than March 1 of the succeeding year.

D. Processing of Application – The Revenue District Officer shall process the application within five (5) working days from receipt of evidence of remittance of withholding tax (PO/CR and BIR Forms 1743-W/1743-B).

E. Issuance of Certificate Authorizing Registration – The RDO shall issue one certificate for every motor vehicle sold, exchanged or transferred within five (5) days after submission of evidence of remittance, in quadruplicate to be distributed as follows:

1. Original – Land Transportation Office (LTO). The buyer/withholding agent shall present and submit this to the LTO for registration purposes.

2. Duplicate – The issuing RDO shall forward the copy to the RDO where seller has his legal residence or place of business, within (10) days of the month following the transaction.

3. Triplicate – File copy of Issuing RDO.

4. Quadruplicate – File copy of buyer/withholding agent.

F. Monitoring the Certificate of Registration – On or before the 7th day of the following month, the issuing RDO shall submit a Monthly Withholding Tax Report on Taxes Remitted on Sales, Exchanges or Transfer of Motor Vehicles to the Withholding Tax Division, for monitoring purposes; copy furnished the Regional Director, Attn.: Chief, Collection Branch. The Collection Branch shall maintain a regional summary of all motor vehicle transactions.

III
Effectivity

This Order shall take effect on June 1, 1991.

Adopted: 23 Apr. 1991

(SGD.) JOSE U. ONG
Commissioner

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