NATIONAL ADMINISTRATIVE REGISTER · AUGUST 31, 1993

INDICATION OF TAXPAYER IDENTIFICATION NUMBER (TIN) ON THE REGISTRATION CERTIFICATE, AN LTO ACCOUNTABLE FORM

LTO MEMORANDUM CIRCULAR NO. 93-179, August 31, 1993

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Pursuant to Executive Order No. 52 signed by His Excellency Fidel V. Ramos on 22 January 1993 and forwarded to us by the DOTC on 7 June 1993, requiring the indication of taxpayer identification number (TIN) on certain documents, you are hereby directed to indicate on the face of the certificate of registration the TIN of the owner of the motor vehicle.

> Section 2 of the Executive Order states "any person who fails to comply with the requirements of this EO, including the parties involved in these transactions and the government functionary involved in monitoring or regulating these transactions, shall be subject to all appropriate sanctions provided for in the National Internal Revenue Code and other pertinent laws and regulations."

This memo circular shall take effect immediately and strict compliance is hereby enjoined.

Adopted: 31 Aug. 1993

(Sgd.) MANUEL F. BRUAN
Brig. Gen. AFP (Ret)
Assistant Secretary

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