

INTEGRATION OF TAX DEFICIENCY TO THE BASIC REGISTRATION FEES

LTO MEMORANDUM CIRCULAR NO. 96-226, November 21, 1995

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For purposes of uniform implementation, effective April 1, 1995 or one (1) year after its observance, collection of tax deficiencies on private trucks as mandated in Memorandum Circular No. 93-187 dated July 26, 1993, shall already be integrated to the basic registration fees.

The computation of the basic registration fees for private trucks as prescribed under B.P. 74 shall therefor be followed, to wit:

Age of MV Registration Fee

current up to 5 year old 1. P1,000.00 GVW up to 2700 kgs.

2. If GVW exceeds 2700 kgs., add:

a. P20/100 kgs. for gasoline fed

b. P12/100 kgs. for diesel fed

more than 5 years old 1. P900.00 GVW up to 2700 kgs.

a. P20/100 kgs. for gasoline fed

b. P12/100 kgs. for diesel fed

Strict compliance is enjoined.

Adopted: 21 Nov. 1995

(SGD.) MANUEL F. BRUAN

Brig. Gen. AFP (Ret)

Assistant Secretary

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