

AN ACT TO AMEND SECTION FOUR, ARTICLE THREE, CHAPTER ONE, SECTION FIVE, ARTICLE ONE, CHAPTER TWO, AND SECTIONS TWELVE AND FOURTEEN, ARTICLE THREE, CHAPTER TWO, OF ACT NUMBERED T...

REPUBLIC ACT NO. 1603, August 23, 1956

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Subsection (1) is hereby added to Section four, Article three, Chapter One, of Act Numbered Thirty-nine hundred and ninety-two, as amended, which reads as follows:

"(1) It shall be the duty of the Chief, Motor Vehicles Office and his deputies to require applicants for registration of motor vehicles purchased or acquired from tax-free persons, entities, or agencies in the Philippines to show proof of payment of the sales or compensating tax prescribed in the National Internal Revenue Code on the said motor vehicles. In case of non-payment of the said taxes, the Chief, Motor Vehicles Office, shall have the same powers granted him in section fourteen hereof and shall immediately notify the Collector of Internal Revenue of such non-payment of the said taxes."

SEC. 2. Subsection (f) is hereby added to section five, Article one, Chapter two, of Act Numbered Thirty-nine hundred and ninety-two, as amended, which reads as follows:

"(f) Report of Purchase or Acquisition of Motor Vehicles.—Any person who purchases or acquires motor vehicles from tax-free persons, entities, or agencies in the Philippines, shall, within fifteen days from the purchase or acquisition thereof, render a report of his purchase or acquisition of the motor vehicle to the Chief, Motor Vehicles Office, stating the name and address of the person, entity, or agency from whom the motor vehicle was acquired, the date of purchase or acquisition, the manufacturer's serial number and motor number, a brief description of the vehicle, whether or not the sales or compensating tax on the vehicle has already been paid, and such other information as the Chief, Motor Vehicles Office, may require. The Collector of Internal Revenue shall be furnished with a copy of the said report within the same period. Failure to submit the report required in this section shall constitute an offense and shall be punished by a fine of not more than two hundred pesos or an imprisonment of not more than six months or both in the discretion of the court."

SEC. 3. Section twelve, Article three, Chapter two, of Act Numbered Thirty-one hundred and ninety-two is hereby amended to read as follows:

"SEC. 12. Filing application and issuing certificates.—Upon receipt of the application for registration, with corresponding fee, the Chief, Motor Vehicles Office, or his deputies shall cause the same to be registered or filed for future reference, and shall issue to the applicant a numbered certificate of registration for each separate motor vehicle: Provided, That in cases where the applicants are common carriers or transportation contractors subject to the fixed and percentage taxes established in sections 182 and 192 of the National Internal Revenue Code, no certificate of registration shall be issued to such common carriers or transportation contractors unless they show evidence of payment of the required taxes to which they are liable under the law covering the period up to and including the calendar quarter immediately preceding the date of their application for renewal of registration of their motor vehicles. Evidence of payment may consist of either a tax

clearance certificate issued by the Collector of Internal Revenue, if in Manila, or his deputies, if in the provinces; or of the official receipts under which said taxes were paid. Any evidence so presented shall be noted on the certificate of registration by the issuing officer."

SEC. 4. Section 14, Article three, Chapter two, of Act Numbered Thirty-nine hundred and ninety-two, as amended, is hereby further amended to read as follows:

"SEC. 14. Suspension of registration certificates.—If on inspection as provided under Section four (h) hereof, the Chief, Motor Vehicles Office or his deputies find any motor vehicle to be unsightly, dangerous, overloaded, or capable of causing excessive damage as aforesaid, he may refuse to register the same, or if already registered he may require the number plates to be surrendered to him; and upon seventy-two hours notice to the owner or operator, suspend such registration until the defects of vehicles are corrected. When the record of any particular motor vehicle or of its chauffeur shows for any twelve months period, more than three warnings to the owner or chauffeur for violations of this Act, or of the Public Service Acts, or more than one conviction by the Courts, the Chief, Motor Vehicles Office may, in his discretion or upon recommendation of the Public Service Commissioner, suspend the certificate of registration and require the surrender of the number plates for a period not to exceed sixty days.

"Upon recommendation of the Collector of Internal Revenue, on account of failure or refusal to pay internal revenue taxes, the Chief, Motor Vehicles Office may suspend the certificates of registration of the motor vehicles of common carriers and transportation contractors and require the surrender of the license plates within a period of sixty days.

"After two such suspensions, the owner may be refused re-registration of the vehicle concerned for one year.

"The action of the Chief, Motor Vehicles Office, or his deputies under this section shall be communicated in writing to the owner of the motor vehicle."

SEC. 5. This Act shall take effect upon its approval.

Approved, August 23, 1956.

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