EXECUTIVE ORDER NO. 142 REQUIRING OWNERS OF TAXABLE IMPORTED MOTOR VEHICLES TO SECURE CLEARANCES FROM THE BUREAU OF CUSTOMS (BOC) AND BUREAU OF INTERNAL REVENUE (BIR) AS A PRECO...

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Pursuant to Section 5 of Executive Order No. 142, the following rules and regulations are hereby issued in order to effectively implement Executive Order No. 142 and attain the objectives thereof.

A. Objectives

- To collect the unpaid duties, taxes and fees due on imported vehicles.

- To facilitate the registration and/or renewal of registration of imported motor vehicles after the issuance of the prescribed clearance(s) by the concerned agency.

B. Scope

This Joint Department Order shall cover taxable imported vehicles, except those imported under the Car Development Program of the Philippines by car manufacturers and assemblers duly registered with the Board of Investments.

C. General Provisions

- This Order shall initially cover taxable completely built-up (CBU) units of imported motor vehicles, including motorcycles, except those imported under the Car Development Program of the Philippines by car manufacturers and assemblers duly registered with the Board of Investments. The issuance of clearance for locally assembled and/or re-assembled motor vehicles using imported parts shall be covered by a separate Joint Department Order.

- Applications for initial registration of unregistered imported motor vehicles under this Order and outside customs zones may be availed until April 30, 2003 pursuant to Section 5 (a) of Executive Order No. 142. For registered imported motor vehicles, this Order shall initially be implemented for those imported from January 01, 2000 to December 31, 2002. The periods stated herein shall not preclude owners of imported motor vehicles from availing of the provisions of this Joint Department Order.

- The requirement to secure clearances from the Bureau of Customs and/or 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 the succeeding renewal of registration.

- The Land Transportation Office shall not allow the initial registration or renewal of the registration on any imported motor vehicle covered by this Order, unless the appropriate clearances have been issued by the Bureau of Customs and/or the Bureau of Internal Revenue certifying that the correct/proper taxes, duties and fees accruing thereon have been previously paid, or subsequently settled in accordance with this Order.

- All concerned LTO, BIR and BOC personnel shall extend assistance to vehicle owners to facilitate acceptance of

full payment of duties and taxes and/or clearance, as well as the registration or renewal of registration, as the case may be, so as to ensure the least inconvenience to affected vehicle owners. For this purpose, a One-Stop-Shop Clearance Office (OSSCO) shall be established to be housed at the LTO Compound, East Avenue, Quezon City.

- LTO, BIR and BOC shall issue their respective memorandum orders to disseminate and execute the provisions of these Implementing Guidelines in their respective jurisdiction.

- LTO, BIR and BOC shall take disciplinary action against their respective personnel found violating any of the provisions of Executive Order No. 142 and its implementing guidelines.

- LTO, BIR and BOC shall establish and maintain an information feedback loop for the resolution of any problem(s) arising from the issuance of Certificates of Tax Clearance for purposes of initial or renewal of registration of imported motor vehicles.

D. Specific Provisions

In order to effectively delineate the duties and responsibilities of the various agencies involved in the implementation of EO 142, the following are hereby issued, to wit:

1. Land Transportation Office (LTO)

1.1 Provide adequate office space and facilities to accommodate the OSSCO responsible in the processing and issuance of the necessary clearances for the efficient and fast delivery of service to the transacting public.

1.2 Accept applications for the initial registration or renewal of registration of motor vehicles.

1.3 Forward the applications together with all supporting documents to the BOC personnel and/or BIR assigned at the OSSCO for verification.

1.4 Register vehicles after clearance(s) has been issued by BOC and/or BIR and after compliance with other LTO rules and regulations.

2. Assignment of BOC/BIR personnel at the OSSCO, LTO - For facilitation in the acceptance of the payment of duties, taxes and other fees and the issuance of the BOC/BIR clearance pursuant to E.O. 142, a BOC/BIR Clearance Unit with the sufficient personnel directly under their respective Commissioners shall be detailed at the OSSCO, LTO with the following functions:

2.1 Bureau of Customs

2.1.1

Receive applications for registration with supporting documents from LTO for verification and BOC clearance after duties, taxes and other fees have been paid.

2.1.2

Receive payment for duties, taxes and other fees due on the motor vehicle and issue certificate of payment for initial registration for vehicles where no previous payments of duties and taxes have been paid.

2.1.3

Issue BOC clearance;

2.1.4

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Issue car stickers after clearance shall have been obtained;

2.2

Bureau of Internal Revenue (BIR)

2.2.1

Receive applications for registration with supporting documents from LTO for verification and BOC clearance after duties, taxes and other fees have been paid.

2.2.2

Verify the authenticity of the documents presented by applicants for Tax Clearance of imported motor vehicles covered by these joint rules and regulations.

2.2.3

Issue a Certificate of Tax Clearance on all imported motor vehicles whenever applicable.

E. Repealing Clause

All Orders issued which are inconsistent herewith shall be deemed revoked/superseded.

F. Effectivity

This Joint Department Order shall take effect immediately.

Adopted: 26 Nov. 2002

Recommending Approval:

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