

UNIFORM COLLECTION OF REGULATORY FEES OF TAX EXEMPT MOTOR VEHICLES

LTO MEMORANDUM CIRCULAR NO. 96-240, July 23, 1996

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For purposes of clarification and uniformity in the collection of regulatory fees of tax-exempt motor vehicles, the following guidelines are hereby set forth for the observance of all concerned.

SECTION 1. Coverage. — This Memorandum Circular shall cover the annual regulatory fee of motor vehicles owned by:

- The Philippine Government
- Government Controlled Corporations
- Tax-Exempt Foreign and Internationally Assisted Organizations
- Rural Banks and Thrift Banks
- Other private organizations which by law may be given tax exemption privileges.

With respect to Rural Banks and other Thrift Banks, this Memorandum Circular shall be applicable only for a period of five (5) years from the date of commencement of operations. For purposes of these regulations, "date of commencement of operations" shall be understood to mean the date when the rural/thrift bank was registered with the Securities and Exchange Commission, or the date when the Certificate of Authority to Operate was issued by the Monetary Board of the Central bank, whichever comes later.

For those which are already existing and operating as of the date of approval of RA 7353, otherwise known as the Rural Banks Act of 1992, and R.A. 7906 otherwise known as the Thrift Bank Act of 1995 the exemption from payment of "private motor vehicle tax" shall be reckoned from the date of the approval of the Act.

SECTION 2. Legal Basis. — Administrative Order No. 84AO-DIR-005 B dated 15 October 1984 which implemented the provisions of PD 1958.

SECTION 3. Collectible Fees. — All tax-exempt motor vehicles shall be subjected to an annual regulatory fee of P300.00 regardless of denomination.

SECTION 4. Repealing Clause. — All regulations, orders, and other issuances contrary to or inconsistent herewith are hereby modified, amended and/or repealed accordingly.

SECTION 5. Effectivity. — This Memorandum Circular shall take effect immediately.

Adopted: 23 July 1996

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