

REQUIRING OWNERS OF TAXABLE IMPORTED MOTOR VEHICLES TO SECURE CLEARANCES FROM THE BUREAU OF CUSTOMS AND BUREAU OF INTERNAL REVENUE AS A PRECONDITION FOR THEIR INITIAL REGISTRATI...

EXECUTIVE ORDER NO. 142, November 02, 2002

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WHEREAS, imported motor vehicles, unless entered duty-and-tax-free pursuant to existing laws, are subject to excise tax and value-added tax under the National Internal Revenue Code, as amended, and duties and other fees under the Tariff and Customs Code of the Philippines, as amended;

WHEREAS, there have been reports that an undetermined number of taxable imported motor vehicles have not been registered with the Land Transportation Office, or, have been registered without the correct taxes, duties and fees collectible thereon being paid; and

WHEREAS, there is a need for the Bureau of Customs, Bureau of Internal Revenue, and the Land Transportation Office to pursue a joint plan of action to collect the unpaid taxes, duties and fees due on imported motor vehicles, to be assessed pursuant to the Tariff and Customs Code of the Philippines, as amended.

NOW, THEREFORE, I, GLORIA MACAPAGAL-ARROYO, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. This Order shall cover taxable imported motor vehicles, except those imported under the Car Development Program of the Philippines by car manufacturers and assemblers duly registered with the Board of Investments.

SECTION 2. The Land Transportation Office shall not allow the initial 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 Internal Revenue and the Bureau of Customs certifying that the correct/proper taxes, duties and fees accruing thereon have been previously paid, or subsequently satisfied in accordance with this Order.

SECTION 3. The Bureau of Customs and the Bureau of Internal Revenue shall adopt a uniform compromise payment schedule fixing the compromise amounts to be paid by the registered owner of taxable imported motor vehicles subject of this Order, in lieu of the taxes, duties and fees collectible thereon under the aforementioned Codes, which schedule shall be promulgated by the Secretary of Finance through a Department Order.

SECTION 4. The requirement to secure clearances from the Bureau of Customs and 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.

SECTION 5. The Department of Finance and the Department of Transportation and Communication shall jointly issue the appropriate rules and regulations to implement the provisions of this Order within thirty (30) days from effectivity thereof, which shall include a provision for a "cut-off" period for this implementation to ensure the

speedy and efficient collection of the compromise amount consistent with the following schedule.

a. Upon effectivity up to the end of 2002 — Upon effectivity of this Executive Order until the end of CY 2002, the Land Transportation Office shall accommodate applications for registration of unregistered imported motor vehicles after clearance from the Bureau of Customs and Bureau of Internal Revenue shall have been secured pursuant to Section 2 hereof. The period provided herein may be extended as may be determined jointly by the Bureau of Customs, the Bureau of Internal Revenue, and the Land Transportation, but in no case to exceed four (4) months. Renewal of registration of imported motor vehicles shall be done as they fall due under existing regulations. An importer/motor vehicle owner of a registered vehicle may voluntarily avail himself of re-registration of his vehicle under this scheme within the period stated herein.

b. January 2003 to December 2003 — The Bureau of Customs and the Bureau of Internal Revenue shall review the payment of duties, taxes, fees and assemblers tax for non-members of the Progressive Car Manufacturing Program, respectively, and the Land Transportation Office shall renew the registration of the motor vehicle after clearance from the Bureau of Internal Revenue and the Bureau of Customs.

Adopted: 02 Nov. 2002

BY THE PRESIDENT:

(SGD.) ALBERTO G. ROMULO
Executive Secretary

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