

BIR'S EXEMPTION OF TRICYCLES FROM PAYMENT OF COMMON CARRIER'S TAX/VALUE ADDED TAX/PERCENTAGE TAX

LTO MEMORANDUM, March 19, 1999

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The Bureau of Internal Revenue exempted tricycle operators from payment of common carrier or value added tax income below P550,000.00 per Section 109(2) and percentage tax for income below P100,000.00 as provided for under Republic Act No. 7716 and Revenue Regulation No. 7-95 which are requirements for the registration of tricycles.

In view hereof, the BIR certificate of exemption shall be required in lieu of the proof of payment of common carriers or value added tax or percentage tax for the registration of tricycles.

For strict compliance.

Adopted: 19 March 1999

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Assistant Secretary

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