

DEFERMENT AND AMENDMENT TO MEMORANDUM CIRCULAR 2005-013

LTFRB MEMORANDUM CIRCULAR NO. 2005-026, August 04, 2005

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/687e7da3896c/>

In the interest of public service and after consultations with the representatives of the transport groups, the Board hereby defers the implementation of Memorandum Circular No. 2005-013 (Re: Submission of Tax Clearance instead of Income Tax Returns), dated 09 May 2005, and reinstates the provisions of Memorandum Circular No. 2004-038 (Re: Submission of Income Tax Returns), dated 19 November 2004 so as to give all operators additional time to reconcile their tax payments and to coordinate tax payment procedures with the Bureau of Internal Revenue. The penalty set forth in MC No. 2004-038 is reduced from One Thousand Pesos (PhP 1,000.00) to Five Hundred Pesos (PhP 500.00). Further, the aforementioned provisions shall only be applicable up to 31 March 2006.

By 01 April 2006, MC No. 2005-013 shall be reinstated.

This Memorandum Circular supersedes any and all issuances inconsistent herewith, and takes effect immediately following the filing of three (3) copies hereof with the UP Law Center, pursuant to Presidential Memorandum Circular No. 11, dated 09 October 1992.

SO ORDERED.

Adopted: 04 Aug. 2005

(SGD.) MARIA ELENA H. BAUTISTA
Chairperson

(SGD.) GERARDO A. PINILI
Board Member

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.