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PROPER MARKING OF TAX EXEMPT VEHICLES AT SBMA PURSUANT TO R.A. NO. 7227

LTO MEMORANDUM CIRCULAR NO. 96-233, May 15, 1996

Read online (full-text search, related cases, audio case brief): https://batas.org/library/6ac15aee1b79/

Reference to Memorandum Circular No. 95-215 providing the guidelines in the registration and operation of tax exempt motor vehicles imported through the Subic Bay Freeport Zone.

Representations made by the Subic Bay Metropolitan Authority and the urgent need to distinguish these tax exempt vehicles make it mandatory to identify these motor vehicles as tax exempt under R.A. No. 7227.

In view hereof, all vehicles falling under the tax exempt category as described under MC # 95-215 and hereunder, shall be marked:

TAX EXEMPT VEHICLE UNDER R.A. NO. 7227

using alpha numerics 5 cm (2 inches) in height using visible, reflective, transparent and tamper proof (self destruct) stickers to be provided by SBMA and pasted on the top center of the front and rear windshields of the vehicle.

No vehicle entered through the SBMA under tax exempt category shall be registered without prior marking. All circulars, memoranda and instruction contrary herewith are hereby superseded and amended.

For strict compliance.

(SGD.) MANUEL F. BRUAN
Brig. Gen. AFP (Ret)
Assistant Secretary

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