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REGISTRATION OF TAX EXEMPT VEHICLES IN THE CDC FREEPORT/SPECIAL ECONOMIC ZONE

LTO MEMORANDUM CIRCULAR NO. 95-223, October 09, 1995

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Pursuant to the provisions of Sec. 4 (d)(1) of Republic Act 4136, the following guidelines are hereby promulgated for the compliance of all concerned in the registration of tax exempt vehicles in the free port and special economic zone of the Clark Development Authority CDC).

SECTION 1. Scope of Venue - All motor vehicles imported by the accredited investors/registered enterprises in the CDC Freeport/special economic zone under tax exempt category are covered by this Circular. Said motor vehicles shall be registered under the classification of Other Exempt Vehicles (OEV) and issued the appropriate OEV plates only at the CSEZ-LTO Extension Office.

SECTION 2. Documentation - For purposes of initial registration, the original copy of the following documents shall be submitted:

- Certificate of Registration from the country of origin (for used vehicles), or Commercial Invoice (for New Vehicles)
- Bill of Lading
- PNP-TMC Clearance (Pursuant to R.A. 6539)
- TPL Insurance Certificate of Cover (Pursuant to PD 612 as amended)
- Primary Document from Registration Section
- MV Inspection Report
- CDC Import Clearance
- BOC Informal Entry
- BOC Official Receipt of Fees

a. Renewal of Registration for tax exempt motor vehicles in the free port or special economic zone of CDC should submit an annual listings of the list accredited persons or entities to the LTO Registration Section who continue to enjoy the privilege and have not been suspended or revoked from the list of accredited persons or entities in the economic zone.

SECTION 3. Inspection - All tax exempt motor vehicles registered in the CDC free port and special economic zone shall be subject to mandatory physical inspection to ensure compliance and identification criteria.

SECTION 4. Primary Document - The primary document shall be issued by the LTO Registration Section, East Avenue, Quezon City, in lieu of the Certificate of Confirmation upon submission of the following original documents - (1) CDC Import Permit (2) BOC Certificate of Clearance (3) Informal Entry (4) Official Receipt of BOC Fees and Motor Vehicles Stencil of engine and chassis number.

SECTION 5. Limitations - The motor vehicles registered under this category shall NOT be issued any Certificate of Registration. In lieu thereof, the official receipt of payment (MVMRR) shall serve as proof of registration.

A. The MVMRR in all records and machine copies shall be stamped:

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"Tax Exempt under R.A. 7227: Subject to Payment of Duties and Taxes upon Transfer."

B. The vehicle shall be marked at both sides of the front doors:

"TAX EXEMPT Vehicle Per R.A. 7227 - For the Exclusive Use of (Name of Person/Entity)."

C. When the vehicle is operated outside of the CDC free port/special economic zone, the registered owner shall secure from the CDC a written permit to travel specifying therein the period, the place of travel, the names of the drivers and passengers and the invoices/receipts of cargoes, if any. Such motor vehicles when used/operated outside the CDC jurisdiction without or expired permit or driven by persons other than the specified in the permit shall be subject to apprehension and impoundment. Said motor vehicles may be released only upon the full payment of the Bureau of customs duties and taxes, or upon specific written order by the duly authorized CDC official.

SECTION 6. Fees - The regular/authorized registration fees and other charges shall be imposed in the motor vehicles registered under this Circular.

SECTION 7. Report - A monthly report of motor vehicles registered under this category shall be submitted to the Operations Division, Registration Section, Central Office together with machine copies of supporting documents mentioned in Section 2 hereof and the MVMRR issued.

SECTION 8. Rescission - All orders, circulars and memoranda in conflict herewith are hereby deemed amended and superseded insofar as motor vehicles covered by this Memorandum Circular are concerned.

SECTION 9. Effective - This Memorandum Circular shall take effect immediately.

Adopted: 09 Oct. 1995

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

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