REGISTRATION OF TAX EXEMPT VEHICLES IN THE SBMA FREE PORT/SPECIAL ECONOMIC ZONE

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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 Subic Bay Metropolitan Authority (SBMA):

SECTION 1. Scope/Venue - All motor vehicles imported by accredited investors/registered enterprises in the SBMA free port/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 LTO Subic Extension Office.

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

- Certificate of Registration from 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
- SBMA Import Permit
- BOC Certificate of 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 SBMA shall be subject to prior approval by the Registration Section upon submission by SBMA of the list of accredited persons or entities who continue to enjoy the privilege and have not been suspended or revoked from the list of accredited persons or entities in the zone.

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

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

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 (MVRR) shall serve as proof of registration:

a. The MVRR in all records and machine copies shall be stamped:

"TAX EXEMPT under R.A. 7227: Subject To Payment of Customs 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 SBMA free port/special economic zone, the registered owner shall secure from SBMA a written permit to travel specifying therein the period, 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 SBMA jurisdiction without or expired permit or driven by persons other than specified in the permit shall be subject to apprehension and impoundment. Said motor vehicle may be released only upon full payment of the Bureau of Customs duties and taxes, or upon specific written order by the duly authorized SBMA officials.

SECTION 6. Fees - The regular/authorized registration fees and other charges shall be imposed on 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, Central Office together with machine copies of supporting documents mentioned in Section 2 hereof and the MVRR 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. Effectivity - This Memorandum Circular shall take effect immediately.

Adopted: 7 Apr. 1995

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

CERTIFICATION
Control No. ___

Date _____

TO WHOM IT MAY CONCERN:

This is to certify that according to the documents submitted to this Office pursuant to Memorandum Circular No. 95-215 issued on 07 April 1995 and R.A. No. 7227, the following described motor vehicle may be registered as tax exempt under Oath Exempt Vehicle (OEV) denomination:

Owner
Address
Make and Type
Motor No.
Chassis No.
SBMA Import Permit No.
BOC Certificate of Clearance No.
BOC Informal Entry No.
BOC Official Receipt No.
Venue of Registration -- LTO Subic Extension Office Only

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This certification shall serve as the Primary Document for the registration of subject motor vehicle in compliance with the requirements of law in lieu of the dealer's report Confirmation Certificate, provided that the said vehicle under this category shall NOT be issued any Certificate of Registration, the official receipt of payment (MVRR) shall serve as proof of registration, and the following notation shall be stamped in all records and machine copies of the MVRR:

Provided, that all other requirements for registration are complied with.

MANUEL L. BRUAN

Brig. Gen AFP (Ret)

Assistant Secretary

By:

MERCEDITA E. GUTIERREZ

Chief, Registration Section

Amount P_____
O.R. No. _____
Date _____

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