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TAX SUBSIDY GUIDELINES ON MOTOR VEHICLES

FIRB RESOLUTION NO. 14-97, July 11, 1997

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WHEREAS FIRB Resolution No. 16-95 lays down the criteria for tax subsidy availment to cover taxes and duties on motor vehicle importation acquired through loan arrangements/grants, donations and/or commercial importations;

WHEREAS, there is a need to clarify and simplify these criteria, particularly in the case of motor vehicles acquired through grants or donations;

NOW, THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, That motor vehicles acquired through grants or donations, shall only be entitled to the tax subsidy administered by the FIRB, provided: (1) such grants or donations are sourced through a government/intergovernmental/regional/international institution, e.g., Japan International Cooperation Agency, Asian Development Bank, Overseas Economic Cooperation fund, etc; (2) the GOCC shall certify that the motor vehicle shall be for its official use only and/or report to the FIRB, as the latter may require, that the same is being used as such; and (3) the motor vehicles are left hand driven.

BE IT FURTHER RESOLVED AS IT IS HEREBY RESOLVED, That motor vehicles acquired through loan arrangements or commercial importations shall only be entitled to the tax subsidy administered by the FIRB, provided: (1) such motor vehicles are of the specialized type or for special purposes only; (2) the importing government corporation does not have the relative financial capacity to assume the burden of the taxes and duties thereon; (3) the GOCC shall certify that the motor vehicle shall be for its official use only and/or report to the FIRB, as the latter may require, that the same is being used as such; (4) the motor vehicles are left hand driven; and (5) the motor vehicles would have qualified under the corresponding rules and regulations of the Bureau of Import Services of the Department of Trade and Industry thereon, e.g., quantity and engine displacement limitations, etc.

Adopted: 11 July 1997

(SGD.) MA. CECILIA G. SORIANO
Undersecretary of Finance
Presiding Officer - FIRB

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