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

LTO MEMORANDUM CIRCULAR NO. RTL-MC-03457, June 06, 2003

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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 Cagayan Economic Zone Authority (CEZA).

SECTION 1. Scope/Venue — All motor vehicles imported by accredited investors/registered enterprises in the CEZA 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 CEZA 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-TMG Clearance (Pursuant to RA 6539)
- TPL Insurance Certificate of Cover (Pursuant to PD 612 as amended)
- Primary Document From Registration Section
- MV Inspection Report
- CEZA Import Permit
- BOC Certificate of Payment/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 CEZA shall be subject to prior approval by the Registration Section upon submission by CEZA 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 CEZA free port and special economic zone shall be subject to mandatory physical and mechanical 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) CEZA Import Permit; 2) BOC Certificate of Payment/BOC Certificate of Clearance; 3) Informal Entry; 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.

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

"TAX EXEMPT under R.A. 7922: 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. 7922
for Exclusive Use of
(Name of Person/Entity)

c. When the vehicle is operated outside of the CEZA free port/special economic zone, the registered owner shall secure from CEZA/LTO 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 CEZA 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 CEZA officials.

SECTION 6. Fees — The regular/authorized registration fees and other charges shall be imposed on the motor vehicle registered under this Circular.

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

SECTION 8. Recession — 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: 06 June 2003

(SGD.) ROBERTO T. LASTIMOSO
Assistant Secretary

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