REITERATION ON THE COLLECTION OF 50% PENALTY IN THE INITIAL REGISTRATION OF MOTOR VEHICLES WITH UNDATED, ERASED/SUPERIMPOSED DATES ON THE SALES INVOICE

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One of the significant observations in the 2012 COA Audit Report was the failure of the some district/extension offices to imposed 50% penalty in the initial/original registration of motor vehicles with undated, erased/superimposed dates on the sales invoice. This practice is in violation of the following LTO laws, rules and regulation, as follows:

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> Sec. 56 (a) of RA No. 4136 states that "For registering later than seven days after acquiring title to an unregistered motor vehicle requiring larger registration fee than that for which it was originally registered, or for renewal of a delinquent registration, the penalty shall be a fine fifty percent (50%) of the registration fees corresponding to the portion of the year for which the vehicle is registered for use."
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> MC No. 509-2004 dated March 29, 2004 states that: "The sales invoice of a completely built unit (CBU) wholly purchased and the affidavit of rebuilt with the date of completion for rebuilt unit shall be the basis for the reckoning of the 7th day period for which a 50% penalty shall be imposed for late registration of all CBUs and rebuilt units."
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> MC No. 553-2004 dated Nov. 10, 2004, states that: A fifty percent (50%) penalty shall be imposed on initial/original registration of motor vehicle with undated, erased or with superimposed date on the sales invoice.

In view thereof, this Memorandum Circular again reiterates the strict compliance to the above mentioned policies and that Sales Invoices with incomplete data/entries, such as signature of the buyer; signature of the authorized representative of the dealer and date of Sales Invoice shall not be accepted by the receiving officer and/or the evaluator at the Operations Division, Regional Office prior to sales evaluation. In no case shall Sales Invoices with rubber stamped date be accepted and all typewritten/handwritten (font) entries therein must be the same.

In addition, the computer/evaluator at the district/extension offices in case the font of the date on the Sales Invoice is different from all the other entries therein, shall automatically collect 50% penalty (manually).

Any official or employee found violating this memorandum circular shall be subjected to disciplinary action in accordance with existing office and Civil Service Rules and Regulations.

This memorandum circular shall take effect immediately and all other issuances in conflict herewith are deemed

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superseded.

For strict compliance.

(SGD) VIRGINIA P. TORRES
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