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REITERATION OF M.C. BGC-MC-01328 DATED JANUARY 26, 2001

LTO MEMORANDUM CIRCULAR NO. 627-2005, June 27, 2005

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For uniformity in determining the category of Honda CR-V for MVUC purposes, all district offices are directed to refer to BGC-MC 01328 dated January 26, 2001, pertinent provision of which read as follows:

> Sports Utility Vehicle (SUV) - shall include but not limited to any imported Completely Built Unit (CBU), Semi-knocked-down (SKD), Completely -knocked-down (CKD) utility vehicle, Model 1991 or later with imported machine-case body shell, specially designed to transport persons and not used primarily for the carriage of freight, merchandise, or cargo, and having characteristics, features and amenities similar to those of a car or automobiles such as the following: Mitsubishi Pajero/Montero, Nissan Patrol, Nissan Terrano, Toyota Land Cruiser, Toyota RAV 4, Range Rover, Land Rover, Ford Expedition, Jeep Cherokee, Daihatsu Feroza, Suzuki Vitara, Honda CR-V, Mercedes Benz, Musso, Kia Sportage, Opel Vectra and the like, PROVIDED THAT, all 1990 models or earlier shall be taken as ordinary UV.

The aforesaid Memorandum Circular clearly categorizes Honda CR-V as Sports Utility Vehicle (SUV) under the Schedule of Motor Vehicle User's Charge.

In order, therefore, to avoid confusion among personnel and to prevent incurring shortage in revenue collection, observance of BGC-MC-01328 dated January 26, 2001 and strict compliance therewith is hereby reiterated.

All orders/memoranda in conflict herewith are deemed superseded.

For strict compliance.

Adopted: 27 June 2005

(SGD.) ANNELI R. LONTOC
Assistant Secretary

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