

[ADMINISTRATIVE ORDER NO. 22, May 15, 1987]

AMENDING ADMINISTRATIVE ORDER NO. 498

WHEREAS, foreign service personnel and attaches or representatives abroad are often compelled to use their personal vehicles, which vehicles usually exceed 1,800 cubic centimeters engine displacement, in the performance of their official duties;

WHEREAS, to give more meaning to the grant of tax exemption for motor vehicles brought in by returning foreign service personnel and attaches or representatives, the limit of the engine displacement and the maximum kerb-weight of the motor vehicles that could be brought in by them subject of the tax exemption should be increased;

WHEREAS, female foreign service personnel and attaches or representatives have been prejudiced in exercising the tax exemption privilege since there are countries which prohibit the registration of motor vehicles in the name of a woman;

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines, by virtue of the powers vested in me by law, do hereby order the following:

(1) Number 5, Letter (A), of Administrative Order No. 498 dated June 25, 1985, is hereby amended to read as follows:

"The Departments of Foreign Affairs and Finance shall limit the grant of tax exemption for motor vehicles brought in by returning foreign service personnel and attaches or representatives, irrespective of rank, to vehicles with engine displacement not exceeding 2,800 cubic centimeters or kerbweight not exceeding 1,500 kilograms, including accessories, which must be registered in the name of the returning officer or employee: Provided, That the registration must be made at least two years prior to the last date of service abroad, and Provided, Further, That where the laws of the country of assignment of a female officer or employee prohibit the registration of a motor vehicle in the name of a woman, the registration may be effected in her husband's name or, if not married, in the name of the Embassy or Consulate under prior approval of the Secretary of Foreign Affairs."

(2) This Administrative Order shall take effect retroactively as of February 26, 1986. However, no refunds shall be given for payment already made before the effectivity of this Administrative Order.

Done in the City of Manila, this 15th day of May, in the year of Our Lord, nineteen hundred and eighty-seven.