

[EXECUTIVE ORDER NO. 90, May 19, 1993]

REQUIRING THE OWNERS OF TAXABLE IMPORTED MOTOR VEHICLES WITH YEAR MODELS 1988 TO 1992 TO OBTAIN CLEARANCES FROM THE BUREAU OF CUSTOMS AND BUREAU OF INTERNAL REVENUE AS A PRECONDITION TO THE RENEWAL OF THEIR REGISTRATION WITH THE LAND TRANSPORTATION OFFICE

WHEREAS, save those exempted by law, imported motor vehicles are subject to the payment of excise tax, value added tax, and other taxes, duties and fees under the National Internal Revenue Code, as amended, and the Customs and Tariff Code, as amended;

WHEREAS, it has been established that an undetermined number of taxable imported motor vehicles have been registered with the Land Transportation Office notwithstanding the non-payment of the required taxes, duties and fees collectible thereon, resulting in substantial loss of revenues due the government; and

WHEREAS, there is a need for the Bureau of Customs, Bureau of Internal Revenue and the Land Transportation Office to pursue a joint plan of action to collect the unpaid taxes, duties and fees due on taxable imported motor vehicles.

NOW, THEREFORE, I, FIDEL V. RAMOS, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

Section 1. This Order applies to all taxable imported motor vehicles with year models 1988 to 1992.

Section 2. The Land Transportation Office shall not allow the renewal of the registration of any taxable imported motor vehicle covered by this Order, unless the appropriate clearances are issued by the Bureau of Customs and Bureau of Internal Revenue certifying that the required taxes, duties and fees thereon have been previously paid, or subsequently satisfied in accordance with this Order.

Section 3. The Bureau of Customs and the Bureau of Internal Revenue shall adopt a uniform compromise payment schedule which shall fix the compromise amounts to be paid by the registered owners of taxable imported motor vehicles subject of this Order, in lieu of the taxes, duties and fees collectible thereon under the aforementioned Codes, which schedule shall be promulgated through a Department Order to be issued by the Secretary of Finance.

Section 4. The requirement to obtain the appropriate clearances from the Bureau of Customs and the Bureau of Internal Revenue shall be a one-time requirement, such that the owner of a taxable imported motor vehicle which has already been cleared pursuant to this Order shall no longer be required to obtain clearances for