

**[ LTFRB MEMORANDUM CIRCULAR NO. 96-004,  
February 12, 1996 ]**

**ISSUANCE OF FARE TICKETS BY PUV'S PURSUANT TO EVAT LAW  
(R.A. NO. 7166)**

Beginning March 1, 1996, all operators of the following public utility vehicle services are hereby required to issue to their passengers BIR-registered fare tickets, pursuant to R.A. No. 7166, otherwise known as the EVAT Law, and follow the invoicing requirements under Sec. 108 of the National Internal Revenue Code, to wit:

1. Taxi (TX);
2. Rent-A-Car (R-A-C);
3. Garage (G);
4. Limousine (Limo);
5. Tourist Bus (TB); ( or equivalent of fare tickets) and;
6. Tourist Car (TC)

Failure to comply with this Memorandum Circular shall subject the offender to the following penalties:

1. First Offense - Stern warning;
2. Second Offense - Suspension of CPC; and,
3. Third Offense - Revocation/cancellation of CPC.

In accordance with Presidential Memorandum Circular No. 11, dated October 9, 1992, three copies of this Memorandum Circular shall be filed with the U.P. Law Center on or before fifteen (15) days before March 01, 1996.

Adopted: 12 Feb. 1996

(SGD.) DANTE M. LANTIN  
*Chairman*

(SGD.) NABOR C. GAVIOLA  
*Board Member*

(SGD.) MAURO F. VERZOSA, JR.  
*Board Member*