

**[ATO MEMORANDUM CIRCULAR NO. 03-93 s.
1993, March 11, 1993]**

**GUIDELINES AND PROCEDURES IN THE ISSUANCE OF AIRCRAFT
REGISTRATION**

For the information and guidance of all concerned, hereunder are the guidelines and procedures to be followed in the Issuance of Aircraft Registration:

I
Guidelines

1. All documents required for the registration of new or old aircrafts must be complete for submission before the issuance of ATO Form No. 1028 can be made by this Office.
2. Reservation of requested and approved Registration Number shall be good only for a period of ninety (90) days.
3. A Certificate of Aircraft Registration shall be valid only for a period of one (1) year. (Except government owned aircraft which may be valid for three (3) years.)
4. Operation of an unregistered aircraft shall be punishable by a fine not exceeding five thousand pesos (P5,000.00) or by imprisonment, for not more than six (6) months or both as per Republic Act No. 776.
5. Registrant shall pay an additional fifty percent (50%) of the sum of both the original registration fees and corresponding energy tax, if applicable, as penalty for expired and unsurrendered certificates.

Aircrafts engaged in air commerce shall be exempted from payment of energy tax upon submission of a Board Resolution to that effect from the Civil Aeronautics Board (CAB). Aircraft being used in accredited flying school are likewise exempted from payment of energy tax.

6. It shall be the responsibility of the Philippine purchaser to ensure that the identification markings are properly displayed on the aircraft prior to departure from the exporter's base and to ensure that the necessary documents are carried on board the aircraft at the time of delivery.

7. An Aircraft Registration Certificate may be renewed or kept current with an expired Airworthiness Certificate.

II
Procedures and Requirements

A. For New/Used Aircraft

1. Applicant submits a written request signed and sworn to by the aircraft owner to the Registration Clerk for reservation of registration number and attaching the following documents in said request, to wit:

- Proof of Ownership
- Duplicate signed copy of the Bill of Sale of Merchandise
- Customs Release Certificate/Exemption
- Cancellation of registration from state of origin (if previously registered with a foreign country)
- Original Registration Certificate (Used Aircraft)
- Corporation papers
- Receipt of payment of Registration and Recordation Fees

2. Registration Clerk checks that all supporting documents are complete before issuing ATO Form No. 1028 (Application Form).

3. Applicant fills up and submits notarized application form to Registration Clerk.

4. Registration Clerk forwards notarized application form to Section Chief concerned for approval.

5. Section Chief reviews and approves application form.

6. Final Certificate of Registration is initialled by the Chief, Airworthiness Section and Chief, Aviation Division. Forwards Certificate to Assistant Secretary for approval.

7. ASSEC approves Final Certificate of Registration and releases it to Releasing Clerk for record purposes.

8. Releasing Clerk records release of Certificate and issues it to applicant.

B. Renewal of Aircraft Registration Certificate to Coincide with Annual Airworthiness Certificate

1. If the applicant is not the same owner of the aircraft, he submits the following required documents to the Registration Clerk to wit:

- Official Receipts evidencing payment of the following fees:
- Registration Fee and Energy tax
- Transfer fee (for change of ownership)
- Required Documentary Evidence of Ownership (for change of ownership)
- Previous owner must attach an Accounting Clearance
- Corporation papers (as applicable)
- Certification that penalty has been paid by applicant if certificate has already expired and remained unsurrendered.
- Signed copy of the corporation board resolution to sell the aircraft to the new owner.