

**[ LTFRB MEMORANDUM CIRCULAR NO. 2012-011,  
April 26, 2012 ]**

**SUBMISSION OF PROOF OF PAYMENT OF TAXES TO THE BIR FOR  
ALL APPLICATION OF SALE AND TRANSFER**

**SUBJECT: SUBMISSION OF PROOF OF PAYMENT OF TAXES TO THE BIR FOR  
ALL APPLICATION OF SALE AND TRANSFER**

Pursuant to Department Order 2010-034 dated October 4, 2010, Re: GUIDELINES FOR APPROVAL OF SALE AND TRANSFER OF CERTIFICATES OF PUBLIC CONVENIENCE, No. 4 thereof, which provides that "No application for the approval of sale and transfer of a CPC shall be accepted unless all fees and/dues have been fully paid to the LTO, LTFRB, and taxes, to the BIR". this Board shall henceforth require all applicants for Sale and Transfer to submit proof of payment of the Documentary Stamp Tax paid to the

BIR covering the Deed of Sale/Conveyance, which is the subject of the application.

All issuances inconsistent herewith are hereby superseded and amended accordingly.

This Memorandum Circular shall take effect immediately.

April 26, 2012.

**(Sgd.) ATTY. JAIME.D. JACOB**  
*Chairman*

**(Sgd.) ENGR. SAMUEL JULIUS B. GARCIA**  
*Board Member*

**(Sgd.) ATTY. MANUEL M. IWAY**  
*Board Member*

