

[REPUBLIC ACT NO. 1603, August 23, 1956]

AN ACT TO AMEND SECTION FOUR, ARTICLE THREE, CHAPTER ONE, SECTION FIVE, ARTICLE ONE, CHAPTER TWO, AND SECTIONS TWELVE AND FOURTEEN, ARTICLE THREE, CHAPTER TWO, OF ACT NUMBERED THIRTY-NINE HUNDRED AND NINETY-TWO, OTHERWISE KNOWN AS THE MOTOR VEHICLE LAW AS AMENDED.

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Subsection (1) is hereby added to Section four, Article three, Chapter One, of Act Numbered Thirty-nine hundred and ninety-two, as amended, which reads as follows:

"(1) It shall be the duty of the Chief, Motor Vehicles Office and his deputies to require applicants for registration of motor vehicles purchased or acquired from tax-free persons, entities, or agencies in the Philippines to show proof of payment of the sales or compensating tax prescribed in the National Internal Revenue Code on the said motor vehicles. In case of non-payment of the said taxes, the Chief, Motor Vehicles Office, shall have the same powers granted him in section fourteen hereof and shall immediately notify the Collector of Internal Revenue of such non-payment of the said taxes."

SEC. 2. Subsection (f) is hereby added to section five, Article one, Chapter two, of Act Numbered Thirty-nine hundred and ninety-two, as amended, which reads as follows:

"(f) *Report of Purchase or Acquisition of Motor Vehicles.*—Any person who purchases or acquires motor vehicles from tax-free persons, entities, or agencies in the Philippines, shall, within fifteen days from the purchase or acquisition thereof, render a report of his purchase or acquisition of the motor vehicle to the Chief, Motor Vehicles Office, stating the name and address of the person, entity, or agency from whom the motor vehicle was acquired, the date of purchase or acquisition, the manufacturer's serial number and motor number, a brief description of the vehicle, whether or not the sales or compensating tax on the vehicle has already been paid, and such other information as the Chief, Motor Vehicles Office, may require. The Collector of Internal Revenue shall be furnished with a copy of the said report within the same period. Failure to submit the report required in this section shall constitute an offense and shall be punished by a fine of not more than two hundred pesos or an imprisonment of not more than six months or both in the discretion of the court."