[ADMINISTRATIVE ORDER NO. 168, June 01, 1990]

FURTHER AMENDING ADMINISTRATIVE ORDER NO. 498

WHEREAS, Administrative Order No. 498, series of 1985, as amended, prescribes, as a condition for the tax-free entry of motor vehicles brought in by returning Foreign Service personnel, including attaches and representatives of other agencies of the Philippine Government abroad, that they should be duly registered in the name of the officer/employee concerned at least two (2) years prior to his last date of service abroad; and

WHEREAS, Foreign Service personnel are by and large unable to purchase and register, mainly due to personal funding limitations and priorities, a motor vehicle until the last months of their tour of duty at their post of assignment.

NOW, THEREFORE, I, CORAZON C. AQUINO, President of the Philippines by virtue of the powers vested in me by law, do hereby order the following:

1. Number 5, Letter A, of Administrative Order No. 498, dated June 25, 1985, as amended by Administrative Order No. 22, dated May 15, 1987, is hereby further amended to read as follows;

"The Departments of Foreign Affairs and Finance shall limit the grant of tax exemption for motor vehicles brought in by returning Foreign Service personnel, including attaches and representatives of other agencies of the Philippine Government abroad, irrespective of rank or designation, to vehicles with engine displacement not exceeding 2,800 cubic centimeters or kerbweight not exceeding 1,500 kilograms, including accessories, which must be registered in the name of the returning officer or employee; Provided, That the registration shall be made at least six (6) months prior to the last date of service abroad and Provided, Further, That where the laws of the country of assignment of a female officer or employee prohibit the registration of a motor vehicle in the name of a woman, the registration may be effected in her husband's name or, if not married; in the name of her Embassy or Consulate upon prior approval of the Secretary of Foreign Affairs."

2. This Administrative Order shall take effect immediately.

DONE in the City of Manila, this 1st day of June, the year of Our Lord, Nineteen Hundred and Ninety.

(Sgd.) **CORAZON C. AQUINO**President of the Philippines