

**[ KRI REVENUE MEMORANDUM CIRCULAR NO. 35-93, June 17, 1993 ]**

**PUBLISHING THE PROVISIONS OF EXECUTIVE ORDER NO. 90 -  
"REQUIRING THE OWNERS OF TAXABLE IMPORTED MOTOR  
VEHICLES WITH YEAR MODELS 1988 TO 1992 TO OBTAIN  
CLEARANCES FROM THE BUREAU OF CUSTOMS AND BUREAU OF  
INTERNAL REVENUE AS A PRECONDITION TO THE RENEWAL OF  
THEIR REGISTRATION WITH THE LAND TRANSPORTATION  
OFFICE"**

For the information and guidance of all concerned, quoted hereunder is the full text of Executive Order No. 90:

"Executive Order No. 90

REQUIRING THE OWNERS OF TAXABLE IMPORTED MOTOR VEHICLES WITH YEAR MODELS 1988 TO 1992 TO OBTAIN CLEARANCES FROM THE BUREAU OF CUSTOMS AND BUREAU OF INTERNAL REVENUE AS A PRECONDITION TO THE RENEWAL OF THEIR REGISTRATION WITH THE LAND TRANSPORTATION OFFICE

"WHEREAS, save those exempted by law, imported motor vehicles are subject to the payment of excise tax, value added tax, and other taxes, duties and fees under the National Internal Revenue Code, as amended, and the Customs and Tariff Code, as amended;

"WHEREAS, it has been established that an undetermined number of taxable imported motor vehicles have been registered with the Land Transportation Office notwithstanding the non-payment of the required taxes, duties and fees collectible thereon, resulting in substantial loss of revenues due the government; and

"WHEREAS, there is a need for the Bureau of Customs, Bureau of Internal Revenue and the Land Transportation Office to pursue a joint plan of action to collect the unpaid taxes, duties and fees due on taxable imported motor vehicles.

"NOW, THEREFORE, I, FIDEL V. RAMOS , President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. This Order applies to all taxable imported motor vehicles with year models 1988 to 1992.

SECTION 2. The Land Transportation Office shall not allow the