

**[BIR REVENUE MEMORANDUM ORDER NO. 16-91,
April 23, 1991]**

**PRESCRIBING THE USE OF APPLICATION FOR CERTIFICATE
AUTHORIZING REGISTRATION OF MOTOR VEHICLES (BIR FORM
1555-A) AND CERTIFICATE AUTHORIZING REGISTRATION (BIR
FORM 1555) AND PROVIDING GUIDELINES IN THE PROCESSING
AND ISSUANCE THEREOF**

**I
Objectives**

This Order is issued –

- 1 To provide for a standard form of application for certificate authorizing registration of motor vehicle and certificate authorizing registration;
2. To monitor compliance of the withholding tax provisions of Revenue Regulation No. 8-90, as amended by RR No. 2-91;
3. To prescribe guidelines in the filing of Application for Certificate Authorizing Registration and Issuance of Certificate Authorizing Registration of motor vehicles.

**II
Guidelines and Instructions**

A. Requisition of BIR forms 1555/1555-A

1. BIR Form 1555 – is an accountable form and shall be printed in quadruplicate bound in fifty (50) sets per pad with consecutive serial numbers at the upper right hand corner. Blank forms shall be kept with the Accountable Forms Division which shall maintain a permanent record book on requisitions made by the Revenue District Officer or his duly designated representative.
2. BIR Form 1555-A – application for Certificate Authorizing Registration shall be printed in loose leaf and shall be requisitioned from the Property Division, National Office.

B. Filing of Application for Certificate Authorizing Registration

1. The buyer/withholding agent shall accomplish and file the application in duplicate for every deed of sale, exchange or transfer of vehicle(s) anytime after the date of transaction, with the Revenue District Office where motor vehicle is or shall be registered. The RDO shall retain the original and the duplicate be given to the buyer/withholding agent.