

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

September 30, 2003

REVENUE MEMORANDUM CIRCULAR NO. 58-2003

SUBJECT : Prescribing the Formats to be Used in the Preparation of Sworn Statement and Official Register Books by Manufacturers/Assemblers, Importers and Dealers of Automobiles pursuant to the provisions of Revenue Regulations No. 25-2003, Amended Revenue Regulations Governing the Imposition of Excise Tax on Automobiles Pursuant to Republic Act No. 9224.

TO : All Revenue Officials and Others Concerned

I. BACKGROUND

Revenue Regulations No. 25-2003 dated September 16, 2003 was promulgated in order to implement the provisions Republic Act No. 9224, An Act Rationalizing the Excise Tax on Automobiles, Amending the provisions of Section 149 of the National Internal Revenue Code, and for other purposes. The provisions of the said revenue regulations require, among others, the submission of sworn statements, the issuance of Withdrawal Certificates, and the maintenance of Official Register Books from the manufacturers/assemblers as well as importers of automobiles. Pursuant to these provisions, this Circular is being issued in order to provide a uniform format in the preparation of the said prescribed documents and to provide further some clarifications with respect to compliance therefor.

II. MANUFACTURER'S/ASSEMBLER'S OR IMPORTER'S SWORN STATEMENT (REFER TO ANNEX "A" FOR THE FORMAT)

Under the provisions of Section 13 of the aforesaid revenue regulations, a sworn declaration shall be filed for each and every brand or model of automobile, as well as for each and every variant of each said brand. Accordingly, if there are fifteen (15) models of locally and imported automobiles including the variants thereof, 15

separate sworn statements shall be filed with the appropriate office in the Bureau of Internal Revenue (BIR) where the manufacturer/assembler or importer is registered. In case of imported Completely Built-Up (CBU) automobiles for sale, the copy of the duly submitted sworn statement shall form part of the documentary requirements to be submitted to the BIR office authorized to process applications for Authority to Release Imported Goods (ATRIG).

For brands which are already existing and presently manufactured/assembled or imported for sale by manufacturer/assemblers and importers, the sworn statement shall be filed with the concerned BIR office on or before the end of June and December of every calendar year. However, in case a new brand is intended to be manufactured/assembled or imported, the sworn declaration shall accompany the application for the registration of the said new brand of automobile before the initial manufactured/assembly or importation thereof. Moreover, an amended sworn statement shall be filed in case of change in any of the selling prices reflected in the sworn statement and used as basis in the computation of the excise tax. The filing of the amended sworn statement shall be made with the concerned BIR office before any removal of the affected brand/model of automobile can be effected from the place of manufacture/assembly or release from the customs custody, as the case may be.

III. OFFICIAL REGISTER BOOKS (REFER TO ANNEXES “B-1”, “B-2” AND “B-3” FOR THE FORMAT)

Section 121 of the same revenue regulations requires that Official Register Books (ORBs) shall be installed and maintained by the manufacturers/assemblers, importers as well as dealers of automobiles. However, in case a manufacturer/assembler is, at the same time, an importer of CBU automobiles for sale, the ORB for importers shall be separately installed and maintained for this purpose. A monthly transcript of the ORBs is also required to be submitted in triplicate not later than every eighth (8th) day of the month. In the meantime that the prescribed BIR-printed ORBs and transcript forms are not yet available, a computer-generated copy using a suitable computer spreadsheet program, such as the Microsoft Excel, shall be used by the above-mentioned taxpayers following strictly the columnar headings and design formats provided in Annexes “B-1”, “B-2” and “B-3” hereof.

For purposes of the provisions of Section 18 of the aforesaid revenue regulations, the receipt of tax-paid automobiles that were returned in the place of manufacture/assembly for re-assembly or repair under a duly issued permit for this purpose shall be entered in the ORBs under the “In-Process” and “Finished Goods” Accounts indicating therein the words “Returned for Re-assembly/Repair”.

III. WITHDRAWAL CERTIFICATES

Under the provisions of Section 15 of the aforesaid revenue regulations, a Withdrawal Certificate (WC) is required to accompany each and every removal of automobiles from the place of manufacture or assembly. The WC forms are accountable forms procured from the BIR and issued by the Revenue Officers On-Premise (ROOPSs) assigned to oversee the operations of manufacturing/assembly

plant. In the meantime that this accountable form is not yet available, the Delivery Receipts/Sales Invoices being issued by the manufacturing/assembly plant shall be used as basis, in lieu of the WC, to document the removal of automobiles. Prior to the removal of automobiles, the said delivery receipts or sale invoices shall be presented to the concerned ROOPs for attestation and signature on the face of all copies thereof.

This Circular shall be given as wide a publicity as possible.

(Original Signed)
GUILLERMO L. PARAYNO, JR.
Commissioner of Internal Revenue