



Republic of the Philippines  
Department of Transportation and Communications  
**LAND TRANSPORTATION FRANCHISING & REGULATORY BOARD**  
East Avenue, Quezon City

**MEMORANDUM CIRCULAR**  
**NUMBER 2012- 011**

**Subject: SUBMISSION OF PROOF OF PAYMENT OF TAXES TO THE BIR FOR ALL APPLICATION OF SALE AND TRANSFER**

Pursuant to Department Order 2010-034 dated October 4, 2010, Re: GUIDELINES FOR APPROVAL OF SALE AND TRANSFER OF CERTIFICATES OF PUBLIC CONVENIENCE, No. 4 thereof, which provides that "No application for the approval of sale and transfer of a CPC shall be accepted unless all fees and/dues have been fully paid to the LTO, LTFRB, and taxes, to the BIR", this Board shall henceforth require all applicants for Sale and Transfer to submit proof of payment of the Documentary Stamp Tax paid to the BIR covering the Deed of Sale/Conveyance, which is the subject of the application.


All issuances inconsistent herewith are hereby superseded and amended accordingly.

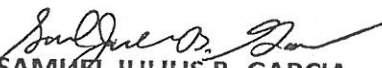
This Memorandum Circular shall take effect immediately.

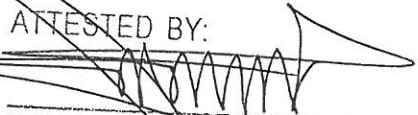
APR 26 2012

  
**ATTY. JAIME D. JACOB**  
Chairman



  
**ATTY. MANUEL M. IWAY**  
Board Member

  
**ENGR. SAMUEL JULIUS B. GARCIA**  
Board Member

ATTESTED BY:  
  
**FRANCISCO M. MENDOZA**  
EXECUTIVE DIRECTOR

