



Republic of the Philippines
 Department of Transportation & Communications
LAND TRANSPORTATION FRANCHISING & REGULATORY BOARD
 East Avenue, Quezon City
 Tel. Nos. 922-9061 to 66

MEMORANDUM CIRCULAR
 NUMBER 96-004

SUBJECT : ISSUANCE OF FARE TICKETS BY PUV'S
PURSUANT TO EVAT LAW (R.A. No. 7166)

Beginning March 1, 1996, all operators of the following public utility vehicle services are hereby required to issue to their passengers BIR-registered fare tickets, pursuant to R.A. No. 7166, otherwise known as the EVAT Law, and follow the invoicing requirements under Sec. 108 of the National Internal Revenue Code, to wit:

1. Taxi (TX);
2. Rent-A-Car (R=A=C);
3. Garage (G);
4. Limousine (Limo);
5. Tourist Bus (TB); (or equivalent of fare tickets) and;
6. Tourist Car (TC)

Failure to comply with this Memorandum Circular shall subject the offender to the following penalties:

1. First Offense - Stern warning;
2. Second Offense - Suspension of CPC; and,
3. Third Offense - Revocation/cancellation of CPC.

In accordance with Presidential Memorandum Circular No. 11, dated October 9, 1992, three copies of this Memorandum Circular shall be filed with the U.P. Law Center on or before fifteen (15) days before March 01, 1996.

Quezon City, 12 February 1996.

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Dante M. Lantini
 DANTE M. LANTIN
 Chairman

Mauro F. Verzosa, Jr.
 MAURO F. VERZOSA, JR.
 Board Member

Nabor C. Gaviola
 NABOR C. GAVIOLA
 Board Member

A TRUE COPY:

Limbo D. Lomongo
 LIMBO D. LOMONGO
 Executive Director

Effectivity Date February 28, 1996