Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
National Office Building
Quezon City

BAGONG PILIPINAS
DEC 03 2024

REVENUE MEMORANDUM CIRCULAR NO. 130-2024

SUBJECT: **Circularizing the Implementing Rules and Regulations of Republic Act No. 11698, entitled "AN ACT REGULATING THE USE AND OTHER ACTIVITIES RELATED TO VINTAGE AUTOMOBILES AND OTHER HISTORICAL, CLASSIC, OR COLLECTOR MOTOR VEHICLES, AND PROVIDING FOR THEIR EXEMPTION FROM THE STANDARDS AND RESTRICTIONS SET BY LAWS, AND REGULATIONS ISSUED AFTER THE DATE OF THEIR MANUFACTURE"**

TO: **ALL REVENUE OFFICERS, EMPLOYEES, AND OTHERS CONCERNED**

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of the Implementing Rules and Regulations of Republic Act No. 11698, entitled "**AN ACT REGULATING THE USE AND OTHER ACTIVITIES RELATED TO VINTAGE AUTOMOBILES AND OTHER HISTORICAL, CLASSIC, OR COLLECTOR MOTOR VEHICLES, AND PROVIDING FOR THEIR EXEMPTION FROM THE STANDARDS AND RESTRICTIONS SET BY LAWS, AND REGULATIONS ISSUED AFTER THE DATE OF THEIR MANUFACTURE**".

All concerned revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.



ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

DEC 03 2024
BY: 3:15