REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

November 25, 2009

REVENUE MEMORANDUM CIRCULAR NO. 65 - 2009

SUBJECT: Publishing the full text of the Memorandum of Agreement between the Land Transportation Office (LTO) and the Bureau of Internal Revenue (BIR)

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) between the Land Transportation Office (LTO) and the Bureau of Internal Revenue (BIR) signed on November 25, 2009 at the 3Floor, Executive Conference Room, BIR, National Office, Diliman, Quezon City.

"MEMORANDUM OF AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This **MEMORANDUM OF AGREEMENT** is entered into between:

The LAND TRANSPORTATION OFFICE, a government agency under the Department of Transportation and Communications, with office address at East Avenue, Quezon City, herein represented by Assistant Secretary Arturo C. Lomibao, hereinafter referred to as "LTO";

-and-

The BUREAU OF INTERNAL REVENUE, a government agency under the Department of Finance, with office address at Agham Road, Diliman, Quezon City, herein represented by Senior Deputy Commissioner Joel L. Tan-Torres, hereinafter referred to as "BIR";

WITNESSETH: That –

WHEREAS, Executive Order (E.O.) No. 98, Series of 1999, directs all government agencies, instrumentalities, local government units, and government-owned and/or controlled corporations to include the Taxpayer Identification Number (TIN) as part of the essential requirements in all applications for a government permit, license, clearance, official paper or document;

WHEREAS, pursuant to E.O. No. 98, the LTO issued Memorandum Circular No. BGC-MC-00326, dated 08 December 2000, requiring the submission of a TIN in all transactions applied at the LTO District Offices/Licensing Centers;

WHEREAS, towards this end, there is a necessity to clarify the coverage of TIN submission to attain substantial improvement in the processing of LTO transactions;

NOW, **THEREFORE**, the parties hereby agree on the following:

1. The requirement of TIN submission under E.O. No. 98 shall not cover the following individuals for the purpose of transacting business with the LTO:

   a) Accredited foreign personnel of diplomatic missions and international organizations;

   b) Individuals not engaged in business, such as minors, students, househelpers, housewives, *balikbayans* and the like, provided that they are securing a non-professional driver's license;

   c) Foreigners, such as tourists, foreign students, foreign missionaries and the like; and

   d) Professional members of religious organizations, such as priests, pastors, nuns, lay ministers, missionaries and the like;

2. The LTO shall coordinate with the BIR for the efficient implementation of E.O. No. 98; and

3. This Agreement shall take effect immediately upon signing of all the parties and shall supersede all issuances inconsistent herewith.

IN WITNESS WHEREOF, the parties herein have hereunto affixed their signatures this 25th day of November 2009 at Quezon City, Metro Manila, Philippines.

LAND TRANSPORTATION OFFICE	**BUREAU OF INTERNAL REVENUE**
By:	By :
(Original Signed)	**(Original Signed)**
ARTURO C. LOMIBAO	**JOEL L. TAN-TORRES**
Assistant Secretary	Senior Deputy Commissioner"

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

(Original Signed)
JOEL L. TAN-TORRES
Senior Deputy Commissioner