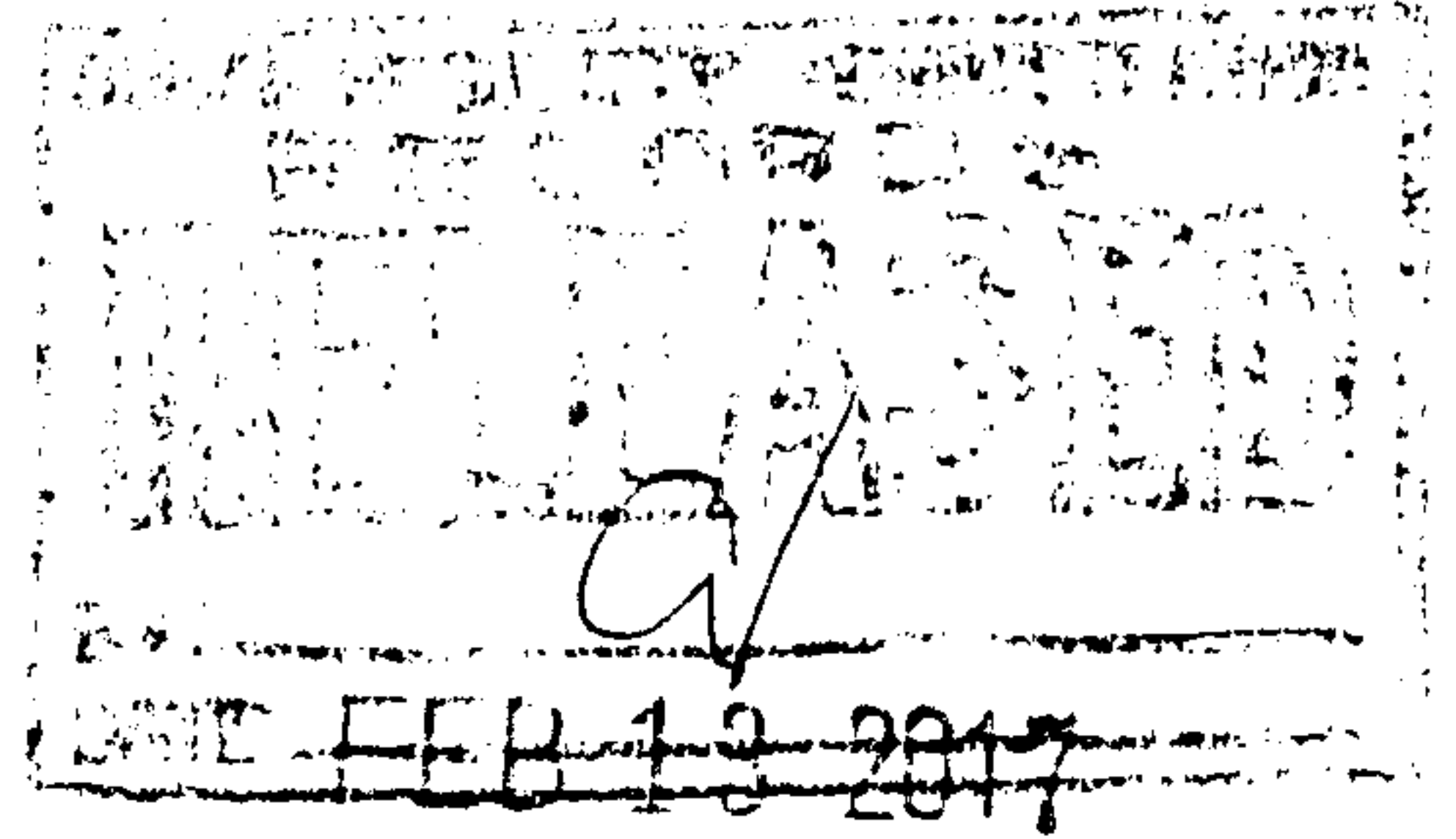


Republic of the Philippines
Department of Agriculture
SUGAR REGULATORY ADMINISTRATION
Sugar Center Bldg., North Ave., Diliman, Quezon City
Philippines 1101
TIN 000-784-336

MEMO-AFD-ACC-2017-Feb-004

February 2, 2017



MEMORANDUM CIRCULAR NO. 3
Series of 2017

Subject : **Claims of Transportation Expenses on Taxicab Fare**

All over the Philippines, taxicab units are equipped with taximeter issuing receipt as a mandatory requirement based on LTFRB Memorandum Circular No. 2009-003 dated 26 January 2009 and BIR Regulation No. 17-2006 dated 6 September 2006.

Based on the foregoing government policies, claims for transportation expenses using taxicab are required to submit the actual taxi meter receipt.

Attached are the copies of LTFRB Memo Circular No. 2009-003 and BIR Regulation No. 17-2006 for ready references.

This Memo Circular shall take effect immediately.


ANNA ROSARIO V. PANER
Administrator

OFFICE OF THE ADMINISTRATOR	
SUGAR REGULATORY ADMINISTRATION	
Checked by :	<i>Jm</i>
Date :	<i>2/14/17</i>
Time :	<i>8:50am</i>



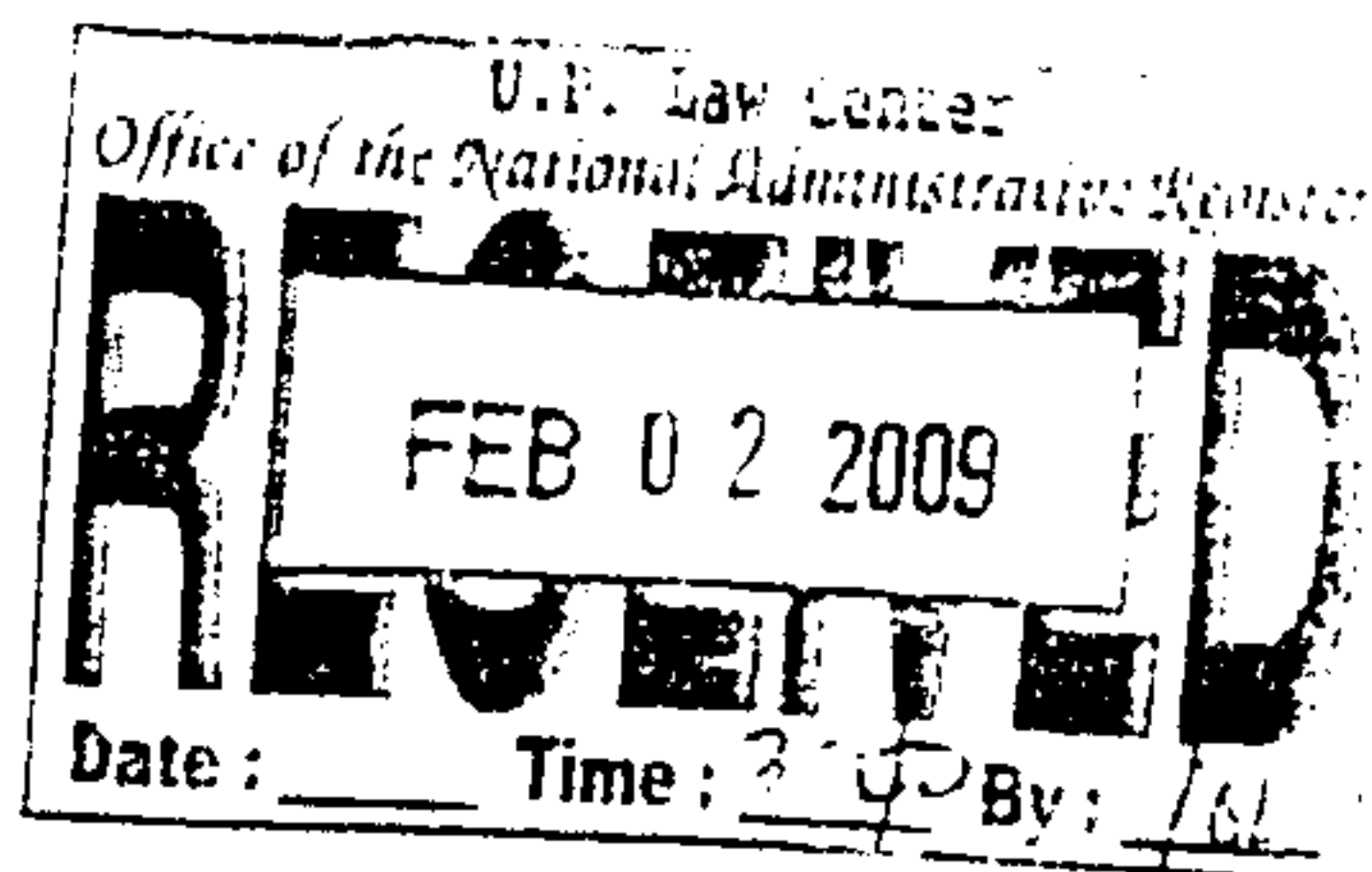
Republic of the Philippines
 Department of Transportation and Communications
LAND TRANSPORTATION FRANCHISING & REGULATORY BOARD
 East Avenue, Quezon City

MEMORANDUM CIRCULAR
NUMBER 2009- 003

Subject: DEFERMENT OF IMPLEMENTATION OF MC 2008- 028 , RE: MODIFICATIONS ON MC 2005-039, RE: FULL IMPLEMENTATION OF MC 2003-020 (DIRECTIVE FOR A UNIFORM PERTINENT DATA PRINTED ON THE RECEIPT OF TAXIMETERS) WITH MODIFICATIONS

As agreed upon during the meeting with the officers and members of Philippine National Taxi Operators Association (PNTOA) and Association of Taxi Operators in Metro Manila on the matter of the implementation of MC 2008-028, **RE: MODIFICATIONS ON MC 2005-039, RE: FULL IMPLEMENTATION OF MC 2003-020 (DIRECTIVE FOR A UNIFORM PERTINENT DATA PRINTED ON THE RECEIPT OF TAXIMETERS) WITH MODIFICATIONS** and to give ample period of time to the taxi operators to finance the purchase of taximeter issuing receipt, and registration of the receipt/s with the Bureau of Internal revenue. In the implementation of the same the following modified data should appear on the manual receipts and the print on the taximeter with printer, to wit:

- Name of Operator**
- Business Name**
- Address**
- Telephone Number**
- Plate Number**
- Date**
- Fare in Philippine Peso**
- Name of Driver on Duty**



Thus, beginning July 1, 2009, all taxi units shall not be tested and resealed unless taxi units are equipped with taxi meter issuing receipt or compliance with the above mentioned MC has been properly complied with, except those taxi units with Plate Numbers ending 1 and 6, which should comply beginning June 1, 2009.



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

All issuances inconsistent herewith are hereby superseded and amended accordingly.

This Memorandum Circular shall take effect immediately.

LTFRB 218 2005

THOMPSON C. LANTION
Chairman



GERARDO A. PINILI
Board Member



MA. ELLEN DIRIGE-CABATU
Board Member

REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

September 6, 2006

REVENUE REGULATIONS NO. 17-2006

SUBJECT : Prescribing the Rules on the Accreditation, Registration, and Use of Taximeter Issuing Receipts (TIR) Systems and/or Models and Other Similar Types of Machines Generating Official Receipts.

TO : All Internal Revenue Officials and Others Concerned

BACKGROUND

All persons subject to internal revenue taxes are required under Sec. 237 of the Tax Code of 1997, as amended (Tax Code), to issue duly registered receipts or sales or commercial invoices for each sale or transfer of merchandise or for services rendered valued at twenty five pesos (P25.00) or more, the total of which shall be the basis for the computation of their tax liabilities. In relation thereto, common carriers, specifically taxis, were mandated by the Land Transportation Franchising and Regulatory Board (LTFRB), thru its Memorandum Circular No. 2003-010, dated April 25, 2003, Memorandum Circular No. 2003-020 dated Aug. 7, 2003 and Memorandum Circular No. 2005-039 dated Nov. 16, 2005 to use taximeters with receipt issuing facility, for issuance of sales or official receipts to customers/passengers.

Section 1. SCOPE. - Pursuant to the provisions of Sec. 244 in relation to Sec. 237 of the Tax Code and LTFRB Memorandum Circular Nos. 2003-010, 2003-020 and 2005-039, these regulations are hereby promulgated to prescribe the rules on the accreditation, registration, and use of TIR in each taxi unit allowed by the LTFRB to operate within Metro Manila under the aforesaid circulars.

Section 2. COVERAGE. - All grantees of "Certificates of Public Convenience to Operate Taxi Air-Conditioned Service" by the LTFRB which are based in or operating within Metro Manila shall be equipped with a TIR which shall be used to generate receipts for issuance to customers/passengers, in lieu of manually issued or other forms of official receipts.

Section 3. ACCREDITATION, REGISTRATION, AND USE OF TAXIMETER ISSUING RECEIPT (TIR) SYSTEMS AND/OR MODELS. - The Accreditation, Registration, and Use of TIR Systems and/or Models and Other Similar Types of Machines Generating Official Receipts shall be in accordance with the provisions of Revenue Regulations No. 11-2004 [*Rules and Regulations on the Accreditation, Registration and Use of Cash Register Machines (CRM), Point-of-Sale (POS) Machines and/or Business Machines Generating Receipts/Invoices*] and Revenue Memorandum Order No. 10-2005 [*Polices and Procedures in the Accreditation of Cash Register Machines (CRM), Point of Sale (POS), Other Sales Machines Including Sales Receipting System Software and Registration for the Use Thereof Pursuant to Revenue Regulations No. 11-2004 and Revenue Regulations No. 5-2005*].

Section 4. STANDARD RECEIPT FORMAT OF TIR GENERATED RECEIPTS FOR TAXIS. – The official receipts to be generated by the TIR must show, among others, the data enumerated in items a to q. However, items a to d must be printed consecutively in the following order in the Official Receipt Header:

- a. Business Name/Name of Taxi;
- b. Registered Taxpayer's Name with BIR;
- c. Taxpayer's Identification Number (12 digits including Branch Code);
- d. Address of Operator;
- e. Telephone Number;
- f. Receipt/Invoice Number (minimum of 6 digits);
- g. Accreditation Number;
- h. Permit Number;
- i. Plate Number;
- j. Color Coded Body Number;
- k. Date of Transaction;
- l. Start;
- m. End;
- n. Distance;
- o. Waiting Time;
- p. Amount of Fare (In Philippine Peso);
- q. "THIS SERVES AS AN OFFICIAL RECEIPT".

Section 5. PENALTIES FOR VIOLATION. – Taxi operators/transportation contractors as well as suppliers/vendors of TIR system and/or model found violating the herein provisions and other related issuances shall be subject to the penalties imposed under the Tax Code and applicable laws.

Section 6. TRANSITORY PROVISIONS. – All taxi operators/transportation contractors (existing and new ones) are enjoined to acquire TIR system and/or model from BIR accredited suppliers/vendors and to install the same in their taxi units in accordance with the requirements of LTFRB Memorandum Circular Nos. 2003-010, 2003-020 and 2005-039.

Section 7. EFFECTIVITY. – These Regulations shall take effect after fifteen (15) days following publication in the Official Gazette or in a newspaper of general circulation.

(Original Signed)
MARGARITO B. TEVES
Secretary of Finance

Recommending Approval:

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue