

MITSUKOSHI MOTORS PHILIPPINES, INC.		
POLICY AND PROCEDURE		
POLICY TITLE :	RELEASING MOTORCYCLE FOR RED PLATE	Ref. No. 16-007
DEPARTMENT :	CORPORATE SERVICES DEPARTMENT	
TO :	BRANCH MANAGER/CASHIER/MA	

OBJECTIVE

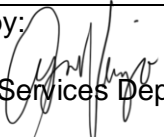
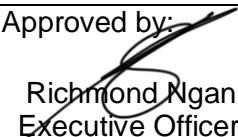
1. To guide the branch in the registration of government purchase motorcycle unit.
2. To ensure that proper government taxes have been handled properly in the government purchase motorcycle unit by the branch.

POLICIES

1. All motorcycle units bought by Government Agency must be processed for issuance red plate.
2. Government Service Insurance System (GSIS) will cover the Third Party Liability (TPL) Insurance or government purchased motorcycle unit which must be handled and processed by Government Agency.
3. No GSIS TPL no LTO registration.

PROCEDURE

1. Government Unit who bought the motorcycle unit has to fill up BIR FORM 2306 and 2307 for 5% and 1% withholding tax which will be attached in the document to be forwarded to Accounting for recording.
2. Follow the motorcycle unit releasing procedures.
3. **Fill up the GSIS form for MV Registration.**
4. To be filled up by the Government Unit and submit the same to GSIS for issuance of Certificate of Cover (COC) also known as Comprehensive Insurance which will be shouldered by Government Agency.
5. In applying for GSIS insurance, submit the Photocopy of Sales Invoice and the duly signed GSIS for to GSIS Regional Office.
6. Submit the following to Liaison for registration.
 - 6.1. Sales Invoice

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- 6.2. Information Sheet
- 6.3. GSIS Insurance
- 6.4. Stencil
- 6.5. Certification of Sale

 <b style="font-size: 1.5em; margin-right: 10px;">GSIS Government Service Insurance System Financial Center, Pasay City, Metro Manila 1308		
<u>MOTOR VEHICLE RENEWAL APPLICATION FORM</u>		
POLICY ID: _____		
NAME OF ASSURED: _____	GSIS O.R. NUMBER: _____	DATE PAID: _____
ADDRESS: _____	Required Coverage: <input type="checkbox"/> TPL only <input type="checkbox"/> Comprehensive Only <input type="checkbox"/> Both TPL & COMPREHENSIVE	
Description Of Insured Vehicle		
MAKE & TYPE OF BODY: _____	LTO MV FILE NO.: _____	MOTOR/ENGINE NO.: _____
PLATE NUMBER: _____	COLOR: _____	CHASSIS/SERIAL NO.: _____
USAGE OF VEHICLE (PLEASE CHECK) <input type="checkbox"/> a. Ambulance/Fire Trucks/Emergency Vehicles/Police Cars <input type="checkbox"/> b. Heavy Trucks/Cargo Trucks/ Tankers and Lorries/Dump Trucks <input type="checkbox"/> c. Armoured Cars and their back-up vehicles <input type="checkbox"/> d. Jeepney's/Open-type vehicles <input type="checkbox"/> e. Stainless/Semi-stainless steel vehicles <input type="checkbox"/> f. Tricycles or motorcycles with sidecars <input type="checkbox"/> g. Trucks and tractors used for logging <input type="checkbox"/> h. Vehicles used for racing or pacemaking <input type="checkbox"/> i. Tankers and trucks or vehicles carrying highly flammable/explosive and or biologically dangerous materials <input type="checkbox"/> j. Heavy Equipment and cranes operating in logging and mining concessions <input type="checkbox"/> k. None of the Above		
Date Received: _____	Date Due: _____	Date Accomplished: _____
Remarks: _____		
Requested by: _____ (Signature over printed name) / Date		
Designation: _____ Contact No/s: _____		
Attachments: 1. Photocopy of latest LTO OR/CR 2. Photocopy of GSIS OR (for the expiring policy) 3. Photocopy of GSIS expiring policy		

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DLN:



Republika ng Pilipinas
Kagawaran ng Pananalapi
Kawanihan ng Rentas Internas

Certificate of Final Income Tax Withheld

BIR Form No.

2306

July, 1999 (ENCS)

1 For the Year (YYYY)			
Part I Income Recipient/Payee Information		Withholding Agent/Payor Information	
2 TIN		3 TIN	
4 Payee's Name (For Non-Individuals)		5 Payor's Name (For Non-Individuals)	
6 Payee's Name (Last Name, First Name, Middle Name) For Individuals		7 Payor's Name (Last Name, First Name, Middle Name) For Individuals	
8 Registered Address SA Zip Code		9 Registered Address SA Zip Code	
10 Foreign Address 10A Zip Code		10B BCR No. (For Alien Income Recipient Only)	
Part II Details of Income Payment and Tax Withheld			
Nature of Income Payment	ATC	Amount of Payment	Tax Withheld
Individual Payees			
11 Fringe Benefits			
12 Employees other than rank and file based on the grossed-up monetary value	W I 360	12A	12B
13 Alien individual employed by OGL's, Foreign Petroleum Service Contractors, & Subcontractors, & by Regional or Area Headquarters & Regional Operating Headquarters of Multinational Co., including any of its Filipino employees occupying the same position	W I 320	13A	13B
14 Payment of fringe benefits to Non-Resident Alien not Engaged in Trade or Business (NRAETB)	W I 330	14A	14B
15 Interest/Yield from Bank Deposits/Deposit Substitutes/Government Securities	W I 161	15A	15B
16 Saving Deposit	W I 161	16A	16B
17 Time Deposit	W I 161	17A	17B
18 Deposit Substitutes/Others	W I 163	18A	18B
19 Government Securities	W I 162	19A	19B
20 Pretermitted Long Term Deposit/Investment	W I 440	20A	20B
21 Foreign Currency Deposits	W I 170	21A	21B
22 All Others			
23 Cash dividend payment by domestic corp. to citizen & resident aliens	W I 202	23A	23B
24 Property dividend payment by domestic corp. to citizens & resident aliens	W I 203	24A	24B
25 Cash dividend payment by domestic corp. to NRAETB	W I 224	25A	25B
26 Property dividend payment by domestic corp. to NRAETB	W I 225	26A	26B
27 Share of a NRACTB in the distributable net income after tax of a partnership (except general professional partnership) of which he is a partner, or share in the net income after tax of an association, a joint account or a joint venture taxable as a corp., of which he is a member or a co-venturer	W I 226	27A	27B
28 Distributive share of individual partners in a taxable partnership, association, joint account or a joint venture or consortium	W I 240	28A	28B
29 Other royalty payments to citizens, resident aliens and NRACTB (other than W360 and W1341)	W I 290	29A	29B
30 On prizes exceeding P 10,000 & other winnings paid to individuals	W I 260	30A	30B
31 Payments to alien individual employed by OGL's, Foreign Petroleum Service Contractors & Subcontractors, & by Regional or Area Headquarters & Regional Operating Headquarters of Multinational Co., including any of its Filipino employees occupying the same position	W I 320	31A	31B
32 Payments to Non-Resident Alien not Engaged in Trade or Business (NRAETB)	W I 330	32A	32B
33 Royalties paid to NRACTB on cinematographic films and similar works	W I 341	33A	33B

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Corporate Services Department

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Richmond Ngan
Executive Officer

Effective
January 1, 2016


Part II Details of Income Payment and Tax Withheld				
Nature of Income Payment	ATC	Amount of Payment	Tax Withheld	
Individual Payees				
34 Final Tax on interest or other payments upon tax-free government bonds, mortgages, deeds of trust or other obligations under Sec. 57C of the National Internal Revenue Code of 1997	WI I 390	34A		34B
35 Royalties paid to citizens, resident aliens & non-resident alien engaged in trade or business (NRACTB) on books, other literary works & musical compositions	WI I 380	35A		35B
36 Informer's cash reward to individuals	WI I 410	36A		36B
Corporate Payees				
37 Interest Yield from Bank Deposits/Deposit Substitutes/Government Securities	WI C 161	37A		37B
38 Saving Deposit	WI C 161	38A		38B
39 Time Deposit	WI C 163	39A		39B
40 Deposit Substitutes/Offshore	WI C 162	40A		40B
41 Government Securities	WI C 162	41A		41B
42 Predominant Long Term Deposit/Investment	WI C 440	42A		42B
43 Foreign Currency Deposit	WI C 170	43A		43B
44 All Others	WI C 180	44A		44B
45 Foreign Currency Deposits	WI C 190	45A		45B
46 Interest and other income payments on foreign currency transaction loans payable to CBLUs	WI C 191	46A		46B
47 Interest and other income payments on foreign currency transaction loans payable to FCDUs	WI C 212	47A		47B
48 Cash dividend payment by domestic corp. to NRFCs	WI C 213	48A		48B
49 Property dividend payment by domestic corp. to NRFCs	WI C 222	49A		49B
50 Cash dividend payment by domestic corp. to NRFCs whose countries allowed tax deemed paid credit	WI C 223	50A		50B
51 Property dividend payment by domestic corp. to NRFCs whose countries allowed tax deemed paid credit	WI C 230	51A		51B
52 On other payments to NRFC	WI C 290	52A		52B
53 All kinds of royalty payments to domestic & resident foreign corp.	WI C 290	53A		53B
54 Branch profit remittances by all corporations except PCZA/SGMA/COA registered	WI C 310	54A		54B
55 On the gross rental, lease and charter fees derived by non-resident owner or lessor of vessels	WI C 340	55A		55B
56 On the gross rental, lease and charter fees derived by non-resident lessor of aircraft, machineries and other equipment	WI C 350	56A		56B
57 On payments to oil exploration and/or construction subcontractors	WI C 350	57A		57B
58 On payments to Non-Residents Corporate cinematographic film owners, lessors and distributors	WI C 350	58A		58B
59 Final tax on interest or other payments upon tax-free government bonds, mortgages, deeds of trust or other obligations under Sec. 57C of the National Internal Revenue Code of 1997	WI C 410	59A		59B
60 Informer's cash reward to judicial persons	WI C 410	60A		60B

I declare, under the penalties of perjury, that this certificate has been made in good faith, verified by me, and to the best of my knowledge, and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

61 _____
Signature of Payor/Authorized Representative

Legend:
 NRACTB = Non-resident Alien Engaged in Trade or Business
 NRA/NCB = Non-resident Alien Engaged in Trade or Business
 NRFC = Non-resident Foreign Corporation
 CBLU = Offshore Banking Unit
 FCDU = Foreign Currency Deposit Unit
 PCZA = Philippine Export Zone Authority
 SGMA = Subic Bay Metropolitan Authority
 COA = Clark Development Authority

Prepared by: 
 Corporate Services Department

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 Richmond Ngan
 Executive Officer

Effective
 January 1, 2016

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Form No. 2308
(Certificate of Final Income Taxes Withheld)

NOTES:

- a.) Details of monthly income payments and tax withheld thereon are based on the items/numbers provided in the above mentioned certificate.
- b.) Items 2 to 10B refer to the background information of the income.
- c.) After accomplishing the said certificate, attach to the applicable BIR Form (1701 or 1700).

1. Indicate the year as to the year covered by the certificate.

To be accomplished by the Payee

- 2. Indicate the Taxpayer Identification Number (TIN) of the income recipient / payee.
- 4. If the payee is not an individual, indicate the name of the company.
- 6. If the payee is an individual, indicate the following on the box provided for: Last Name, First Name, Middle Name
- 8. Refer to the registered address of the payee. Registered address for individuals can be the residence address or the address where business is located.
- 8A. Indicate the ZIP Code
- 10. Indicate the foreign address if applicable.
- 10A. Indicate the ZIP Code
- 10B. For Alien Income Recipient indicate the Individual Certificate of Registration (ICR)

To be accomplished by the Withholding Agent

- 3. Indicate the Taxpayer Identification Number (TIN) of the withholding agent / payer.
- 5. If the payer is not an individual, indicate the name of the company.
- 7. If the payer is an individual, indicate the following on the box provided for: Last Name, First Name, Middle Name
- 9. Refer to the registered address of the payer.
- 9A. Indicate the Zip Code

Part III. Refer to the nature of income payments paid to an individual and corporate payee/s based on BIR Form No. 1601F
NATURE OF INCOME PAYMENT FOR INDIVIDUAL PAYEE / S:

Corporate Payees. The information needed has been divided into the following columns:

1st Column

- 11 - 36 Refer to the nature of income payments paid to individual payee / s subjected to final withholding tax.
- 37 - 60 Refer to the nature of income payments paid to corporate payee / s subjected to final withholding tax.

2nd Column - Refer to the Alphabetic Tax Code

3rd Column - Amount of payment made to payee subjected to final withholding tax.

4th Column - Amount of tax withheld / computed based on the amount of income payment subjected to final tax using the applicable rates.

61. Indicate the name of the payer or the authorized representative and sign over printed name.

Prepared by:
Corporate Services Department

Approved by:
Richmond Ngan
Executive Officer

Effective
January 1, 2016

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Certificate of Creditable Tax Withheld At Source

2307

March 2003 (ENCS)

[illegible]

Prepared by: 
Corporate Services Department

Approved by: 
Richmond Ngan
Executive Officer

Effective
January 1, 2016

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