



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

CUSTOMS MEMORANDUM ORDER  
NO. 85-92

SUBJECT: Extension of the Motor Vehicle Legalization Program.

In line with the present thrust of the government to accelerate and increase the collection of revenues, Customs Memorandum Order (CMO) Nos. 2-92, 5-92 and 11-92 are hereby reissued to take effect 04 August 1992 and shall remain valid until December 31, 1992 subject to the following amendments:

1. This program shall only cover motor vehicles, including motorcycles and scooters which are not presently under customs custody/jurisdiction nor stored in any of the areas considered as customs zone;
2. The following schedule of penalties shall be observed:
  - a. Thirty percent (30%) of landed cost, if the written application is filed and the assessment paid for beginning August 15 but before September 15, 1992.
  - b. Thirty five percent (35%) of landed cost, if the written application is filed and the assessment paid for beginning September 15 but before October 15, 1992.
  - c. Forty percent (40%) of landed cost, if the written application is filed and the assessment paid for beginning October 15 but before November 15, 1992.
  - d. Forty five percent (45%) of landed cost, if the written application is filed and the assessment paid for beginning November 15 but before December 15, 1992.

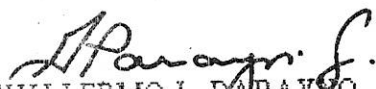
- e. Fifty percent (50%) of landed cost, if the written application is filed and the assessment paid for beginning December 15 but before December 31, 1992.

The Chief of the One-Stop Shop Unit (OSSU) created under this program shall keep a book-bound record of applications under this scheme as they are received and shall submit to this Office a weekly report of applications favorably acted upon under the programs indicating therein the name of the applicant, address, description of the motor vehicle and the corresponding duty, taxes and other charges.

The applicant or his/her duly authorized representative must accomplish the OSSU prescribed Application Form specifically stating, among others, the description of vehicle, the name and complete address of the applicant or his/her duly authorized representative before a notary public.

This Order revokes/suspersedes CMO Nos. 14-92; 22-92; 40-92 and 46-92 and provisions of all other rules and regulations inconsistent hereto are likewise revoked/modified accordingly.

For strict compliance.

  
GUILLERMO L. PARAYNO, JR.  
Commissioner



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

CMO-RT-92

MEMORANDUM OF AGREEMENT  
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This MEMORANDUM OF AGREEMENT entered into by and among :

The BUREAU OF CUSTOMS, an agency under the Department of Finance, represented by its Commissioner of Customs GUILLERMO L. PARAYNO, JR., hereinafter referred to as the BOC;

and

The LAND TRANSPORTATION OFFICE, an agency under the Department of Transportation and Communications, represented by its Assistant Secretary JUAN V. BORRA, JR. hereinafter referred to as the LTO;

and

The PHILIPPINE NATIONAL POLICE HIGHWAY PATROL GROUP, an agency under the Department of Interior and Local Government represented by its Senior Superintendent RENATO MOTUS, hereinafter referred to as the PNP-HPG;

WITNESSETH:

WHEREAS, the BOC has issued Customs Memorandum Order (CMO) NO. 85-92, otherwise known as the "Motor Vehicle Legalization Program", to generate more revenue for the government, legalize the possession/ownership of motor vehicles, and encourage the owners to voluntarily pay to the BOC their tax deficiencies and the corresponding penalties;

WHEREAS, for the proper and effective implementation of the said Scheme and Program and in order to attain the objectives thereof aforestated, a close and joint coordination among the BOC, LTO and PNP-HPG is necessary;

*Handwritten signatures and notes on the left margin:*  
Parayno, Jr.  
Guillermo L. Parayno, Jr.  
Renato Motus

*Handwritten signatures at the bottom left:*  
[Signature]  
[Signature]

NOW, THEREFORE, for and in consideration of the foregoing premises, the parties hereto have agreed as follows:

1. The parties shall jointly undertake to ensure the proper, effective and smooth implementation of the Program;
2. The LTO shall, in the absence of the BOC Certificate of Payment (CP) on file with the Registering Agency or where such CP is under question, require a BOC clearance for motor vehicles before allowing the original registration or renewal thereof.
3. The BOC shall see to it that all original CP's issued for motor vehicles covered by the Scheme and Program are transmitted by official messenger to the LTO Central Registration Section, East Avenue, Quezon City, where such CP's shall be issued confirmation certificates before the motor vehicles are registered with the LTO, Diliman District Office, East Avenue, Quezon City, and after all other requirements are complied with.
4. The LTO and PNP-HPG shall, assist the BOC by apprehending motor vehicles with defective documentation or with deficiency in the payment of duties and taxes and turning them over to the BOC within twenty four (24) hours from apprehension;
5. The parties shall help in the campaign for the widest dissemination of information on the said Scheme and Program to reach as many owners/possessors as possible as well as the general public.
6. The parties shall, respectively, issue the necessary instructions for the proper and effective implementation of the Agreement.
7. This Agreement shall take effect upon its approval.

*Managers*

*John*

*Managers*

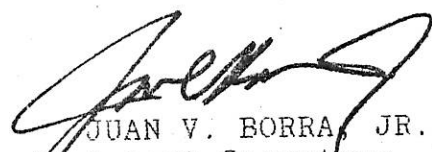
*Managers*

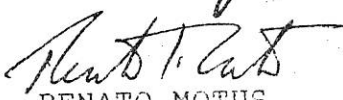
*Managers*

CMO-85-92

IN WITNESS WHEREOF, the parties have hereunto signed this Memorandum of Agreement this 4 day of August 1992 at Manila, Philippines.


  
GUILLERMO L. PARAYNO, JR.  
Commissioner, BOC

  
JUAN V. BORRA, JR.  
Assistant Secretary, LTO

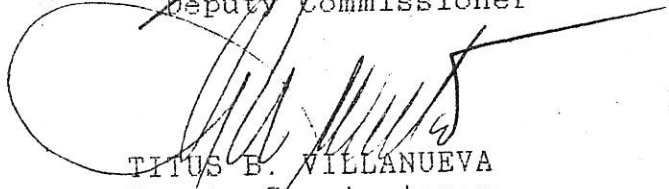
  
RENATO MOTUS  
Chief Superintendent, HPG

SIGNED IN THE PRESENCE OF:

  
CESAR Z. DARIO  
Deputy Commissioner

  
LICERIO C. EVANGELISTA  
Deputy Commissioner

  
VICENTE A. FERIA, JR.  
Deputy Commissioner

  
TITUS B. VILLANUEVA  
Deputy Commissioner