



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA 1099

August 16, 1999

CUSTOMS MEMORANDUM ORDER

No. 17-99

District Collectors Concerned  
Chiefs, Collection Division; OSPC; VCL; Warrant and Motor  
Vehicle Unit  
All Others Concerned

Subject: Centralized Transmittal of Certificates of Payment  
Covering Personally-Owned Vehicles to the Central  
Office of the Land Transportation Office

1. Objectives:

- 1.1 To ensure the proper collection of taxes and duties on imported personally-owned vehicles (POVs);
- 1.2 To ensure that only those legally released imported POVs are registered with the Land Transportation Office; and
- 1.3 To provide an automated centralized files of legally released imported POVs for law enforcement purposes.

2. Scope:

This Order shall cover all imported POVs, with or without the SGS-CRF and whether used or brand-new, entered in the Port of Manila, Manila International Container Port, Port of Subic, Sub-port of Clark, and the Port of Cebu.

3. General Provisions:

- 3.1 The Warrant and Motor Vehicle Unit shall be transferred from the Enforcement and Security Service to the Office of the Commissioner but shall continue to perform its functions under existing regulations;

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- 3.2 The automated Car Valuation System developed by the Valuation Center and Library (VCL) shall be installed at the Office of the Commissioner, which the VCL shall regularly update as with all the Car Valuation System installed in the ports.
- 3.3 The processing of imported POVs, including those in the One-Stop Processing Center (OSPC) shall be in accordance with existing regulations, except as herein provided.
- 3.4 The Certificates of Payments (CPs) issued covering POVs shall be coursed through the Office of the Commissioner for review, recording and final transmittal to the Registration Section of the central office of the Land Transportation Office, Diliman, Quezon City.

4. Operational Provisions:

- 4.1 Immediately upon release of POVs from the port, the Chief, Collection Division, Port of Manila (POM), or the Chief, OSPC, Manila International Container Port (MICP) or any equivalent CP issuing office covered by this Order, shall forward by way of a signed indorsement the CP issued therefor to the Commissioner of Customs.
- 4.2 The forwarding indorsement shall be accompanied by the original copy of the duly accomplished CP with an authenticated and legible photocopy of the following documents:
  - 4.1.1 Customs Entry, front and back;
  - 4.1.2 Commercial Invoice/Bill of Sale;
  - 4.1.3 SGS-CRF, if any;
  - 4.2.3 Automated computation of taxes and duties as per format followed by the Car Valuation System, or in case of ports without the automated Car Valuation System, a detailed manual computation following a similar format;
  - 4.2.4 If exempt or not subject to Ad Valorem Tax (excise), the covering Authority to Release Imported Goods (ATRIG) duly issued by the Bureau of Internal Revenue (BIR); and
  - 4.2.5 If used, the Import Authority duly issued by the Bureau of Import Services (BIS).
- 4.3 The Office of the Commissioner shall review the above documents and record in an automated file the details of the POV importation.

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4.4 If in order, the Office of the Commissioner shall transmit through the Warrant and Motor Vehicle Unit, the original copy of the CP to the Registration Section of the central office of the Land Transportation Office, Diliman, Quezon City, otherwise, it shall take such necessary action appropriate under the circumstances.

5. Repealing Clause:

All rules and regulations not consistent herewith are deemed repealed, superseded or modified accordingly.

6. Effectivity:

This Order shall take effect immediately.

  
NELSON A. TAN  
Commissioner *8/18*