



Republic of the Philippines  
Department of Finance  
**Bureau of Customs**  
1099 Manila

October 03, 2007

**CUSTOMS MEMORANDUM ORDER**  
NO. 31-2007

**SUBJECT :** Amendment to CMO No. 26-2007  
**Re: Issuance of Certificate of Payment and Clearance of  
Brand New and Used Motor Vehicles**

*In addition* to the issuance of Clearance for the Office of the Commissioner prior to the release of all imported brand new and used motor vehicles set forth by CMO 4-2006, all **CERTIFICATE OF PAYMENT (CP)** necessary to register the same to the LTO, shall still **ORIGINATE** from the **PORT** concerned. The following procedures are strictly observed:

1. All working documents processed at the port of entry shall be endorsed to VRIS-OCOM for clearance requirement.
2. The VRIS-OCOM shall check the valuation of motor vehicles and the working documents sent and issue the required clearance when necessary. It shall then be forwarded to the Port concerned for issuance of the Certificate of Payment.
3. Finding the documents in order, the **PORT** concerned shall issue CP and shall forward the **green copy** and a **certified true copy of the official receipt** to the **VRIS-OCOM**. The owner/importer shall only be furnished the official receipt. To ensure an efficient and faster transmittal of CP to VICMU, the white copy shall be forwarded directly to VICMU for its further transmittal to the LTO for registration.
4. All CP's are covered under this CMO *except* those of members of **CAMPI** and the Motor Vehicle Development Program (**MVDP**) only.

All other CMO's, rules and regulations not in conformity with this CMO shall be deemed repealed or amended.

For strict compliance.

**NAPOLEON L. MORALES**  
Commissioner



07-04850  
Manila, Philippines