



September 18, 2007

CUSTOMS MEMORANDUM ORDER

NO: 27-2007

Subject: Official Signatories of Certificate of Payment for Motor Vehicles

Pursuant to Section 608 of the Tariff and Customs Code of the Philippines (TCCP), as amended and to further clarify Note 2, number 2, Section V of CAO No. 8-2007, the following are hereby prescribed:

I. Objective

To provide uniform practice, thereby ensuring transparency and avoiding confusion in the issuance of CPs.

II. Coverage

This Order covers the importations of all motor vehicles and parts being issued CPs and whose eventual use requires that they be registered with the Land Transportation Office (LTO) including those importations by participants of the Motor Vehicle Development Program (MVDP), Motorcycle Development Program (MDP) and other motor vehicles such as those covered by CMO No. 15-2007.

III. Signatories of CPs

1. The District/Port Collector concerned shall be the signatory to CPs issued by the corresponding District/Port. However, upon approval by the Commissioner of Customs, the District/Port Collector may designate an alternate signatory or altogether delegate to another district/port official the authority to sign CPs issued by the district/port.
2. The CP shall be considered as the personal responsibility of the District/Port Collector or the designated official signatory, as the case may be.

IV. Amendments to CPs

The practice of amending CPs after the same has been signed shall not be allowed, except in meritorious cases subject to the approval of the Commissioner upon proper recommendation and justification from the District/Port Collector concerned.

V. Repealing Clause

All Memorandum Orders and Circulars or parts thereof inconsistent with this Order are hereby deemed repealed and/or modified accordingly.

VI. Effectivity

This Order takes effect immediately and shall last until revoked.

NAPOLEON L. MORALES
Commissioner



87-04479
Napoleon L. Morales