



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

CUSTOMS MEMORANDUM ORDER

NO. 4-2012

TO : Deputy Commissioner, AOCG
Director, Import Assessment Service
All District/Port Collectors
Deputy Collectors for Assessment/Operations
Chiefs, Formal Entry Division
PCAs/PCEs
Chief, EMVERCO
All others concerned

SUBJECT : ALLEGED IMPORTATION OF TRUCK PARTS AND
ENGINES DECLARED AS TRUCK PARTS FOR
REPLACEMENT PURPOSES BUT INSTEAD USED FOR
REBUILDING SERVICES

DATE : February 14, 2012

Attached is a letter dated February 6, 2012 of Atty. Luis M. Catibayan, Director, Bureau of Import Services, Department of Trade and Industry, calling the Bureau's attention to the alleged "illegitimate businesses" being resorted to by importers of truck parts in declaring their importations as parts for replacement when in fact, the same would be used to rebuild new units, inviting particular attention to the provision of CMO 15-2007, implementing the DTI, LTO and BOC Memorandum of Agreement, which provides that **NO Certificate of Payment (CP) shall be issued for importations of used parts and engines not declared for rebuilding process** and that instead, a regular BCOR would should be issued to acknowledge payment of duties and taxes due. Copy of Dir. Catibayan's letter is hereto attached.

All BOC employees concerned are hereby enjoined to strictly observe the provisions of CMO 15-2007, particularly the non-issuance of CP on importations of used truck parts and engines not declared for rebuilding process.

Failure of any BOC officials and employees to comply with CMO 15-2007 and this Memorandum Order shall be dealt with accordingly.


ROZZANO RUFINO B. BIAZON
Commissioner of Customs

w/encl.

