



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

CUSTOMS MEMORANDUM ORDER  
No. 83-92

All District Collectors  
Service/Division Chiefs  
All Other Concerned

In order to streamline and facilitate the processing and releasing of imported motor vehicles, the issuance of clearance by this Office as prerequisite for the release thereof as provided for under CMO16-92 is hereby revoked/recalled.

Accordingly, as the processing of subject importation reverts to the usual procedures, it is therefore directed that existing regulations governing the same be strictly adhered to and complied with, including the verification as to the due execution and genuineness of all supporting documents, such as but not limited to the following:

1. Used motor vehicles for Taxi and such other similar/related purposes:
  - 1.1 Authority to Import duly issued by the Department of Transportation and Communication;
  - 1.2 Clean Report of Findings issued by Societe General de Surveillance (SGS-CRF);
  - 1.3 Computation of Taxes and Duties;
2. Conditionally Free Importation of Motor Vehicles under Sec 105, TCCP, as amended:
  - 2.1 Letter-Indorsement of the concerned tax-exempt entity, e.g., Foreign Embassies, Department of Foreign Affairs, Asian Development Bank, RP-US Military Bases, etc.;
  - 2.2 Indorsement of the Department of Finance on the tax status of the motor vehicles concerned;

3. No-Dollar Importation of Motor Vehicles:

- 3.1 Authority to Import issued by the Bureau of Import Services;
- 3.2 Computation of Taxes and Duties;
- 3.3 Authority to Release Imported Goods (ATRIG) issued by the Bureau of Internal Revenue;

4. Personally Owned Vehicles (POV's) of U.S. Military Retirees:

- 4.1 Duly authenticated Certificate of Retirement or its equivalent;
- 4.2 13G Visa (Permanent Residency) or Alien Certificate of Registration issued by Bureau of Immigration and Deportation;
- 4.3 Valid Passport;
- 4.4 Computation of Taxes and Duties;
- 4.5 Authority to Release Imported Goods (ATRIG) issued by the Bureau of Internal Revenue;
- 4.6 Proof/Evidence of ownership of motor vehicle by the retiree;
- 4.7 Personal appearance of the retiree;

Expeditious processing of subject importation is further enjoined.

For monitoring purposes, the District Collector concerned shall, after the examination and appraisal of the motor vehicle and the verification of all required documents, submit to this Office an Evaluation Report citing compliance of existing regulations and documentary requirements governing said importation. No release of subject motor vehicle shall be effected unless said Evaluation Report has been duly received by this Office.

Any memorandum or order not consistent herewith is hereby repealed/ modified accordingly.

This Order shall take effect on July 22, 1992.

Please be guided accordingly.

  
GUILLERMO L. PARAYNO, JR.  
Commissioner