



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

CUSTOMS MEMORANDUM ORDER

NO. 26 -2014

12 November 2014

**TO: All District and Sub-Port Collectors
All Assessment and Formal Entry Division Heads
All BOC Personnel Exercising Assessment Functions
All Deputy Commissioners**

SUBJECT: Descriptions for Motor Vehicles in Item 31 of the Single Administrative Document in e2m

1. This Customs Memorandum Order is effective on 1 December 2014
2. This Customs Memorandum Order applies to all import entries for motor vehicles. Motor vehicles include:
 - a. Cars
 - b. Buses
 - c. Trucks of all types
 - d. Tractors
 - e. Motorcycles
 - f. Special purpose vehicles
 - g. Golf carts
 - h. Completely knocked down units of any of the above
3. This CMO repeals CMO 28-2007, Section IV.4 in its entirety, and repeals CMO 28-2007 insofar as CMO 28-2007 applies to motor vehicles.
4. All import entries for motor vehicles must contain at least the following information in item 31 (Description of Goods) of the Single Administrative Document (SAD) filed in e2m as well as the paper copy of the Import Entry and Internal Revenue Declaration (IEIRD):
 - a. Make (Brand)
 - b. Series
 - c. Body Type
 - d. Only if the motor vehicle is used, the word "used"
 - e. Only if the motor vehicle's model year is different from the year during which the entry is being filed: the year of the model
5. Examples of correctly filled out descriptions are:
 - a. Toyota Camry Sedan
 - b. Toyota Camry Sedan used 2012

