

AMENDMENT TO CUSTOMS MEMORANDUM ORDER NO. 23-2007

BOC CUSTOMS MEMORANDUM ORDER NO. 23-A 2007, October 08, 2007

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/02396ec4155d/>

To further insure the transparent implementation of Section 2352 of the TCCP, as amended, on the treatment of registered imported motor vehicles in possession of buyers in good faith, the following additional steps are hereby established, amending for the purpose Section IV of subject CMO 23-2007:

1. Upon determination by the Collector of Customs of the existence of good faith and the corresponding assessment of duties and taxes, the case file shall be forwarded to the Undersecretary, Presidential Anti-Smuggling Group (PASG), through the Office of the Director for Operations and Investigation, who shall review the same in accordance with its mandate.
2. After review, the PASG shall, if it finds the action on the case in order, indorse the same to the Commissioner of Customs, through the CPVO, with an annotation: "Continue Processing".
3. Otherwise, it shall submit its comments and observations, if any to the Collector of Customs concerned for the latter's information and/or appropriate action.

For strict compliance.

Adopted: 8 Oct. 2007

(SGD.) NAPOLEON L. MORALES

Commissioner

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.