NATIONAL ADMINISTRATIVE REGISTER · JULY 15, 1993

RENEWAL OF REGISTRATION OF TAXABLE IMPORTED VEHICLES

BOC CUSTOMS MEMORANDUM ORDER NO. 29-93, July 15, 1993

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Collection of Tax Deficiencies on Imported Motor Vehicles from Year Models 1988 to 1992 by Obtaining BOC-BIR Clearance Thru the Payment of Duties/Taxes Under a Compromise Payment Scheme Pursuant to EO No. 90-S93

I
Objectives

To insure that either the compromise payment provided for under EO 90 and DO 34-93 is collected or that deficiency in duty and tax is collected before any imported vehicle covered by the Executive Order is given Customs clearance and the registration renewed.

II
Background

Pursuant to EO 90, Department Order 34-93 and the Memorandum of Agreement between LTO, BIR and BOC on the matter, the renewal of the registration of imported motor vehicles with year model from 1988 to 1992 will not be completed unless a clearance is first obtained from the Bureau of Customs. This Order details the general procedure to be observed in the issuance of the Customs clearance.

III
Administrative Provisions

1) The provisions of this Order may be availed of only for the period beginning July 15, 1993 up to the close of business hours on August 14, 1994.

2) A Customs collection office to be called the Customs Clearance Unit (CCU) shall be set up at the premises of LTO to ease up and facilitate the process of renewal of registration and payment of taxes through the compromise payment scheme.

3) All vehicles covered by the EO whose owners fail to avail of this program after its regular schedule of registration shall be issued Warrants of Seizure and Detention under Section 2307 of the Tariff and Customs Code in relation to EO 90.

4) The CCU shall issue corresponding customs clearance and BOC/CPS decal sticker after receipt of the compromise payment or complete settlement of the deficiency in duty and tax.

IV
Operation Procedure

1) After the owner/registration has filed the registration papers for purposes of renewal with the LTO registrar at the NCR — Diliman Office, the LTO Registrar shall forward copies of the registration papers namely (a) Certificate of Registration (b) Official Receipt of Payment (c) Certificate of Payment of Duties and Taxes and (d)

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other information available to the BOC unit for processing. The CCU shall provide the applicant a copy of the procedure for obtaining a CUSTOMS CLEARANCE and explain the process as necessary (pls see Annex "A"[*]). Payment of the corresponding amount shall be either in Manager's Check payable to the Bureau of Customs or in cash to the assigned BOC cashier at the LTO Office, after which the decal sticker shall be personally attached by CPSU personnel to the right hand side of the front windshield of the motor vehicle with a corresponding official clearance from the BOC-CPSU (pls see Annex "B"[*]).

2) Whenever deemed necessary and/or upon instruction of the Officer in charge. CCU or any designated officer assigned thereto as the case maybe, an examiner/appraiser shall be tasked to examine the vehicle in conjunction with concerned LTO office to obtain the stencil of the chassis and engine numbers.

3) For internal control and post audit purposes, the CCU officers concerned shall furnish the Office of the Commissioner a weekly summary report of payments and list of those issued clearances and stickers together with the names of the corresponding owners/registrants.

V
Repealing Clause

Customs Memorandum Orders and other regulations inconsistent with this Order are hereby modified to conform thereto.

VI
Effectivity

This Order shall take effect July 15, 1993.

Adopted: 15 July 1993

(SGD.) GUILLERMO L. PARAYNO, JR.
Commissioner

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[*] Available at the Bureau of Customs.

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