PROCEDURES TO IMPLEMENT EXECUTIVE ORDER NO. 142 IN RELATION TO JOINT DEPARTMENT ORDER (JDO) NO. 2002-82 REQUIRING OWNERS OF TAXABLE IMPORTED MOTOR VEHICLES TO SECURE FROM THE BO...

Read online (full-text search, related cases, audio case brief): https://batas.org/library/7c585c1e8220/

I
Objectives

To ensure that the payment of duties and taxes as provided for under E.O. 142 in relation to JDO No. 2002-82, the following rules and regulations are hereby issued in order to effectively implement and attain the objectives thereof.

II
Scope

a. This Memorandum Circular shall cover untaxed and unregistered completely built-up (CBU) units of imported motor vehicles regardless of year model, including motorcycles.

b. This Memorandum Circular shall likewise cover tax-paid/duty-paid and currently registered Motor Vehicle Imported into the country during the year 2000, 2001 and 2002, regardless of the Port of Entry, except those imported under the Motor Vehicle Development Program (MVDP) of the Board of Investment (BOI). These imported motor vehicles are required to secure clearance from the BOC-BIR as a precondition to the renewal of registration.

III
Implementing Procedures

To ensure that there will be a proper and orderly flow of documents, the following implementing Procedures are hereby adopted:

A. For Untaxed and Unregistered Imported Motor Vehicles*

Step 1. Assistant Secretary’s Office

- Filing of the Letter of Request

- Filing of Undertaking (affidavit)

Note: Endorsement to Bureau of Customs - Customs Collection Unit (BOC-CCU) for appropriate action

Step 2. BOC-CCU

- Issuance of official receipt covering the payment of duties and taxes

- Issuance of Certificate of Payment and Clearance.

Note: Original documents shall be forwarded to LTO-Registration Section Central Office.

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

Step 3. LTO-Registration Section

- To Issue Confirmation Certificate (CC)

Step 4. LTO District Offices

Registration of imported Motor Vehicles and the following documents are required:

- LTO-Confirmation Certificate issued by Registration Section Central Office

- PNP- Traffic Management Group (TMG) Clearance

- LTO-North Motor Vehicle Inspection Station certificate of compliance for smoke emission and road worthiness

- Certificate of Compliance to Emission Standard (CCES) issued by DOTC

- Stencil of Engine and Chassis

- Mandatory CTPL Insurance

B. For tax-paid/duty-paid and registered Motor Vehicles Imported in the year 2000, 2001, and 2002*

Step 1. Assistant Secretary's Office

- Filing of the Letter of Request

- Filing of the undertaking (affidavit)

Note: Endorsement of BOC-CCU for appropriate action

Step 2. BOC-CCU

- Issuance of official receipt covering the payment of duties and taxes (if any)

- Issuance of Certificate of Payment (if applicable) and clearance.

Step 3. LTO-Registration Section

- To issue Confirmation Certificate (if applicable)

- Endorsement to designated LTO District Office

Step 4. LTO District Office

Renewal of Registration of imported motor vehicles and the following Documents are required:

- Original Certificate of Registration and Latest Official Receipt

- LTO Registration Section Confirmation Certificate (if applicable)

- Certificate of Emission Compliance (CEC) coming from a duly accredited and authorized Private Emission Testing Center (PETC)

- Inspection form duly accomplished by LTO inspector.

IV
Monitoring Procedure

To ensure that the implementing procedure will be monitored properly and orderly, only the following National

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

Capital Region District Offices are hereby assigned to accept registration under this Memorandum Circular:

- Pasay District Office

- Caloocan District Office

- Diliman District Office

- Quezon City District Office

The district heads of the aforementioned designated district offices are required to submit their respective reports to the NCR Director who, in turn, shall submit a summary report to the Assistant Secretary.

V
Repealing Clause

Previous orders, memoranda, circulars, rules and regulations inconsistent herewith are hereby superseded and/or modified accordingly.

VI
Effectivity

This order shall take effect immediately.

Adopted: January 13, 2003

(SGD.) ROBERTO T. LASTIMOSO
Assistant Secretary

Study hands-free: podcast-style lessons with read-along highlighting - batas.org

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.