NATIONAL ADMINISTRATIVE REGISTER · AUGUST 8, 2007

# MOA ENTERED INTO BY AND BETWEEN LTO AND BOC RE: POST ENTRY AUDIT

*BOC CUSTOMS MEMORANDUM CIRCULAR NO. 205-2007, August 08, 2007*

Read online (full-text search, related cases, audio case brief): https://batas.org/library/7ea92a126eb5/

Attached is a copy of the Memorandum of Agreement entered on August 7, 2007 by and between the Land Transportation Office and this Bureau in order to implement its mandate under RA 4136 and RA 9135, respectively.

This MOA covers:

1. All imported brand new and used Completely Build Units (CBUs);
2. All CBUs from imported replacement parts indicated only the engine and or chassis/Vehicle Identification Number (VIN), and
3. All motor vehicles covered by this MOA and imported within three (3) years prior to the date of this MOA are hereby covered under post entry audit.

Please confirm the dissemination of this circular throughout your offices within fifteen (15) days from receipt hereof.

Adopted: 8 Aug. 2007

(SGD.) NAPOLEON L. MORALES
Commissioner

## MEMORANDUM OF AGREEMENT

**KNOW ALL MEN BY THESE PRESENTS:**

This Memorandum of Agreement (MOA) is entered into by and between:

The Land Transportation Office (LTO) with office address at East Avenue, Diliman, Quezon City, herein represented by its Assistant Secretary, REYNALDO I. BERROYA, and hereto referred to as LTO;

and
The Bureau of Customs (BOC), with office address at Port Area, Manila, herein represented by its Commissioner, NAPOLEON L. MORALES, and hereto referred to as BOC;

WITNESSETH
WHEREAS, the BOC is mandated among others, to assess and collect lawful revenues, prevent smuggling and enforce tariff and customs laws;

WHEREAS, Republic Act No. 9135, otherwise known as the Customs Modernization Act, which took effect in 2003, mandates the establishment of a strong post clearance audit system for the BOC;

WHEREAS, a general post entry audit program for imported motor vehicles to be conducted by the BOC will timely recover uncollected duties and taxes on imported motor vehicles before the finality of assessment of three

(3) years as provided for under RA 9135.

WHEREAS, the LTO is mandated under RA 4136, otherwise known as the Land Transportation and Traffic Code, among others, to provide a secured travel for transport users and commuters by registering only motor vehicles which have undergone and passed the standards on safety and roadworthiness and to support Republic Act No. 6539, otherwise known as the Anti-Carnapping Act of 1972, by ensuring that all motor vehicles sought to be registered come from legal source; and

WHEREAS, there is an imperative need for the BOC and the LTO to pursue a joint plan of action to collect unpaid taxes and duties on imported motor vehicles in consonance with the national initiative to generate more revenue for the government.

**COVERAGE:**

This MOA covers:

1. All imported brand new and used Completely Built Units (CBUs);

2. All CBUs from imported replacement parts indicated only the engine and or chassis/Vehicle Identification Number (VIN); and

3. All motor vehicles covered by this MOA and imported within three (3) years prior to the date of this MOA are hereby covered under post entry audit.

**EXCLUSIONS:**

The following imported motor vehicles are excluded from the coverage of this MOA:

1. Motor Vehicles imported pursuant to the Motor Vehicle Development Program (MVDP) of the government;

2. Motor Vehicles imported by embassies, consulates and other diplomatic missions; and

3. Trucks and buses covered by CP which indicated the payment of duties and taxes for the whole motor vehicle by Department of Trade and Industry (DTI) accredited rebuilders.

NOW, THEREFORE, for and in consideration of the foregoing premises, the parties hereto have agreed as follows:

1. The BOC shall formulate and implement the post entry audit envision in this MOA pursuant to the provisions of RA No. 9135;

2 The LTO may only provide records of new/initial registered imported motor vehicles that are found to be in question by the BOC relative to its tax deficiency/valuation based on the provisions of RA No. 9135.

3 The BOC and the LTO shall issue its implementing rules and regulations relative to the provisions of this MOA.

WITNESS WHEREOF, parties hereby set their hands and sign this document this 7th day of August 2007 at City of Manila, Philippines.

**(SGD.) NAPOLEON L. MORALES**


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**(SGD.) REYNALDO I. BERROYA**

Commissioner

Assistant Secretary

Bureau of Customs

Land Transportation Office

Witnesses:

**(SGD.) ROLANDO LIGON**

**(SGD.) JIMMY G. PESIGAN**

Director

Executive Director


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