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DESCRIPTIONS FOR MOTOR VEHICLES IN ITEM 31 OF THE SINGLE ADMINISTRATIVE DOCUMENT E2M

BOC CUSTOMS MEMORANDUM ORDER NO. 26-2014, November 12, 2014

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Adopted: 12 November 2014
Date Filed: 14 November 2014

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:

- Cars

- Buses

- Trucks of all Types

- Tractors

- Motorcycles

- Special purpose vehicles

- Golf Carts

- 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 us different from the year during which the entry is being filed: the year of the model

5. Example of correctly filed out descriptions are:

- Toyota Camry Sedan

- Toyota Camry Sedan used 2012

6. Each item in each import entry must contain only one brand and one model of motor vehicle. Motor vehicles of

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other brands and other models should be declared separately in individual items (riders). Different brands of cars, and different models of the same brand, should be in separate items. New and used cars should be in separate items. Used cars of different model years should be in separate items.

7. The following information is still required to be submitted in supporting documents to the import entry, but need not be entered in the IEIRD itself:

- Body Type

- Year Model

- Gross Weight

- Net Weight

- Piston Displacement

- Number of Cylinders

- Engine Number

- Chassis Number

- Vehicle Identification Number (VIN)

- Fuel Type

8. It is mandatory to fill up, accurately, the number of units of motor vehicles for each item in Section 41 in the SAD and IEIRD.

9. It shall be the responsibility of the examiner (COO III or equivalent officer) to ensure that all import entries of motor vehicles fulfill the requirements of this CMO. Clearance by an examiner or appraiser (COO III or equivalent officer, and COO V or equivalent officer) of import entries which do not comply with the requirements of this CMO shall be an incidence of Simple Neglect of Duty as used in CMO 25-2010, Title IV, Section 2, and shall be punishable upon second offense by Dismissal.

(SGD) JOHN P. SEVILLA
Commissioner

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