

AMENDING CMO 15-2003 WHICH PROVIDES FOR THE ABOLITION OF THE WARRANT AND MOTOR VEHICLE UNIT (WMVU) AND FOR THE ESTABLISHMENT OF THE VEHICLE IMPORTATION COMPLIANCE MONITORING UNI...

BOC CUSTOMS MEMORANDUM ORDER NO. 3-2004, February 20, 2004

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/87cd46acab5a/>

Customs Memorandum Order No. 15-2003, dated 23 June 2003, is hereby amended to read as follows:

1. OBJECTIVES

- 1.1 To enhance the capability and effectiveness of the Bureau of Customs in monitoring vehicle importation;
- 1.2 To coordinate with other government regulatory agencies in ensuring that only compliant-vehicles under the Clean Air Act, E.O. 156 (Comprehensive Industrial Policy Development Program), the Consumers Protection Act, the Seat Belt Law, and other related laws are released from Customs Zones;
- 1.3 To streamline the procedures in the issuance of Certificates of Payments (CPs) and their transmittal to the Land Transportation Office (LTO), while plugging the tax leaks attendant thereto;
- 1.4 To establish a databank on motor vehicle valuation; and
- 1.5 To help prepare importers and brokers of motor vehicles/component parts for the Post Entry Audit (PEA) environment mandated by Republic Act No. 3195.

2. SCOPE

This Order shall cover all imported vehicles.

3. ADMINISTRATIVE PROVISIONS

- 3.1 The Warrant and Motor Vehicle Unit (WMVU) is hereby abolished. In its stead, the Vehicle Importation Compliance Monitoring Unit (VICMU), attached to the Office of the Commissioner, is hereby established;
- 3.2 The VICMU shall have the following powers and functions:
 - 3.2.1 Closely monitor the entry, processing and release of imported motor vehicles, engines and chassis and sale of motor vehicles to non tax-exempt authority;
 - 3.2.2 Coordinate with other government agencies in ensuring that imported vehicles shall, prior to their release from the Customs Zones, have passed or complied with the requirements of the Tariff and Customs Code of the Philippines (TCCP) and other related laws.
 - 3.2.3 Conduct joint examination of imported motor vehicles, engines and chassis with concerned appraisers/examiners and if covered by an Alert/Hold Order, with the representatives of the alerting unit/office, to ensure compliance with all requirements pertinent to motor vehicle importation;
 - 3.2.4 May cause the return of CPs to the originating port for review in relation to valuation and other issues that

appear to be non-compliant with existing rules and regulations;

3.2.5 Recommend the issuance and effect the service of Warrant/s of Seizure and Detention (WSDs) against imported vehicles when warranted; and prosecute or assist in the prosecution of seizure cases involving imported motor vehicles/component parts;

3.2.6 Transmit all Certificate of Payments (CPs) to the Land Transportation (LTO), in accordance with the procedures herein prescribed;

3.2.7 Develop a database of values, including book value, of all imported vehicles from which to source the inputs for the Value Reference Information System (VRIS);

3.2.8 Create/designate VICMU units/sub-units in ports/outports, when warranted, in addition to the VICMU units/sub-units already existing, as follows:

For Metro Manila : the VICMU Main Office for the Port of Manila. Manila International Container Port and Ninoy Aquino International Airport; for Northern Luzon: VICMU Clark; for Subic Free Port: VICMU Subic; for Southern Luzon: VICMU Port of Batangas; for Visayas; VICMU Port of Cebu; for Mindanao: VICMU Port of Davao;

3.2.9 Submit to the Commissioner periodic reports on all motor vehicle importations;

3.2.10 Issue such other internal guidelines that are necessary to effectively enforce this Order; and

3.2.11 Perform such other functions as may be directed by the Commissioner.

4. OPERATING GUIDELINES

4.1 All CPs shall cover only one unit of vehicle or component part. Said vehicle or component part must be specifically described on the face of the CP, and the appropriate spaces in the Certificate of Actual Physical Check-up portion of the CP must be completely filled up by the assigned examiner/inspector;

4.2 All CPs, including those from the outports and sub-ports, shall be transmitted, through the VICMU unit/sub-unit concerned, to the VICMU Head Office for the latter to transmit in turn to LTO. In no case shall CPs from the outports and subports be transmitted directly to the LTO Regional Offices. CPs transmitted in violation of this provision shall be considered null and void;

4.2.1 VICMU units/sub-units are not to be by-passed. To ensure this, all CPs shall be accompanied by the spot-check report and favorable recommendation of the designated VICMU unit/sub-unit when transmitted to the VICMU Head Office.

4.2.2 CPs transmitted to the VICMU Head Office without the required spot-check report and favorable recommendation from the VICMU unit-sub-unit concerned shall not be transmitted to the LTO for registration purposes.

4.3 Subject to the foregoing provisions, the VICMU shall, upon receipt of the CPs, cause the transmittal of the same to the LTO, unless, in its judgment, a review of the supporting documents submitted is warranted. In such a case, it shall return the CP with corresponding observations to the originating collection district for the said review.

4.4 Upon receipt of the findings of the review, the VICMU may accept the same and correspondingly transmit the CP to LTO, or endorse the same to appropriate BOC units for further review and/or appropriate action.

5. REPEALING CLAUSE

Customs Memorandum Order No. 15-2003 dated 23 June 2003 and all other rules, regulations, orders and issuances inconsistent herewith are hereby deemed repealed, suspended or modified accordingly.

6. EFFECTIVITY

This Order shall take effect immediately.

Adopted: 20 Feb. 2004

(SGD.) ANTONIO M. BERNARDO
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.