NATIONAL ADMINISTRATIVE REGISTER · OCTOBER 5, 2007

IMPLEMENTING RULES AND REGULATIONS FOR THE REGISTRATION OF IMPORTED MOTOR VEHICLES ACQUIRED BY BUYERS IN GOOD FAITH PURSUANT TO THE MEMORANDUM OF AGREEMENT (MOA) BETWEEN THE BUR...

LTO MEMORANDUM CIRCULAR NO. RIB-2007-892, October 05, 2007

Read online (full-text search, related cases, audio case brief): https://batas.org/library/ec4dd1d2624d/

Pursuant to the provisions of the Memorandum of Agreement dated 07 August 2007 signed by the BOC and this Office relative to the collection of duties and taxes and the registration of imported motor vehicles primarily concerning buyers in good faith, the following implementing rules and regulations shall be observed:

A. OBJECTIVE

To pursue a concerted action to collect taxes and duties on imported motor vehicles in consonance with the national initiative to generate more revenue for the government by establishing One-Stop-Shop at the LTO Compound, East Avenue, Quezon City

B. SCOPE

This MC covers buyers in good faith of:

1. All imported Complete Built Units (CBUs) and

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

3. All imported motorcycles

C. EXCLUSION

The following imported motor vehicles are excluded from this MC:

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 Certificate of Payments (CPs) which indicated the payment of duties and taxes for the whole motor vehicle by the Department of Trade and Industry (DTI) accredited rebuilders.

D. DEFINITION OF TERMS A buyer in good faith is

1. One who is not the importer of the motor vehicle nor has acted as agent for the importer in effecting the importation but who is able to identify the seller of the motor vehicle;

2. One who has verified the existence/genuineness of the BOC CP and the LTO Certificate of Registration (CR) at the time of purchase of the motor vehicle; and

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

3. One who has no personal knowledge that the motor vehicle was imported without payment of taxes and duties or with deficiencies. E. GENERAL PROCEDURE

Step 1 – Office of the Assistant Secretary thru the Executive Director Submission of:

- Letter-request of the applicant

- Affidavit of Undertaking

- Certificate of Registration (CR)

- Latest Official Receipt (OR) of payment of registration fees

- Actual inspection of motor vehicle with duly accomplished and approved Motor Vehicle Inspection Report (MVIR)

- Taxpayer's Identification Number (TIN)

- Stencils of engine and chassis numbers

Output: Indorsement to the BOC/PASG for appropriate action.

Step 2 – Bureau of Customs/Presidential Anti Smuggling Group

Output:

- Issuance of Official Receipt covering payment of taxes and duties to owner

- Issuance of original copy of Certificate of Payment (CP) to be transmitted to LTO through a BOC official courier

- BOC/PASG Clearance

Note: All original BOC Certificate of Payments shall be forwarded to the LTO Registration Section, Central Office through an official courier

Step 3 – LTO Registration Section

Output:

- Confirmation of OR

- Certification of Stock Reported (CSR)

Step 4 – LTO District Office

- LTO CP confirmation

- Issuance of Official Receipt covering payment of taxes and duties

- CSR

- PNP TMG Clearance

- Certificate of Compliance to Emission Standard (CCES) for used imported motor vehicles

- Smoke Emission Test

- Appropriate Insurance Certificate of Cover

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

Note: For owners of imported motor vehicles outside the NCR, the actual inspection shall be done at the district office nearest their residence.

F. VENUE OF REGISTRATION

1. For effective monitoring of the registration of these imported motor vehicles initial/original registration shall be restricted to the following district offices only:

- Diliman District Office

- Quezon City District Office

- Pasay City District Office

- Caloocan City District office

2. For renewal registration, the originating district official shall be furnished a photocopy of the amendment of the CP and the BOC/PASG clearance.

3. For transfer of ownership, it shall be effected at the aforecited four (4) district offices provided confirmation of the documents shall be done and a copy of the amendment of the CP and the BOC/PASG clearance shall be furnished the originating agency.

G. REPORTING SYSTEM

All registering district offices, new and renewal, shall submit a report twice a month to the Registration Section – Central Office.

H. PENAL CLAUSE

Any personnel found to have violated the provisions of the Memo Circular shall be dealt with accordingly.

I. REPEALING CLAUSE

Previous orders, memoranda, circulars, rules and regulations in conflict herewith are hereby deemed superseded and or modified accordingly.

J. EFFECTIVITY

This Memo Circular shall take effect fifteen (15) days after publication.

Adopted: 05 Oct. 2007

(SGD.) REYNALDO I. BERROYA
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.