

[LTO MEMORANDUM CIRCULAR NO. AHS-2010-1351, June 29, 2010]

**CANCELLATION OF MEMORANDUM CIRCULAR NO. RIB-2007-890
AND RIB-2007-892**

For consistency and in strict compliance to existing laws, policies, rules, and regulations pertaining to the registration of motor vehicles, MEMORANDUM CIRCULAR NO. RIB-2007-890 and MEMORANDUM CIRCULAR NO. RIB-2007-892 both dated 05 October 2007 ARE HEREBY DEEMED CANCELLED.

Likewise, the Memorandum of Agreement between the Bureau of Customs and the Land Transportation Office which provides for the so called "buyer's in good faith" is hereby rescinded. However, Memorandum of Agreement between the Bureau of Customs (BOC) and the Land Transportation which provides for the limitation of the coverage of BOC's post entry of three (3) years from the date of the said MOA shall remain in force (attached is a copy of the MOA marked as Annex "A"*).

Hence, all registration of imported motor vehicles found to have been effected with insufficient payment of custom's duties and taxes shall not be renewed unless a second BOC Certificate of Payment is sent by BOC and received by LTO electronically pursuant to the MOA on LTO-BOC interconnectivity and a clearance is issued by the appropriate division/section of the Bureau of Customs. Registration of imported motor vehicles found to have been effected without payment of custom's duties and taxes, on the other hand, are subject to seizure/confiscation and/or cancellation of registration and LTO personnel involved in the registration of which shall be accordingly charged administratively.

All Orders that are inconsistent herewith are hereby superseded.

(SGD.) ALBERTO H. SUANSING
Assistant Secretary

*Text Available at Office of the National Administrative Register, U.P. Law Complex, Diliman, Quezon City.



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