

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 3-  
2010, January 08, 2010 ]**

**CREATION OF THE CERTIFICATE OF PAYMENT ENCODING AND  
VERIFICATION UNIT (CPEVU)**

Pursuant to Section 608 of the Tariff and Customs Code of the Philippines, as amended, (TCCP), the following rules are hereby prescribed:

**I. OBJECTIVES:**

1. To effectively implement Section 5.2 of Customs Administrative Order (CAO) No. 08-2007 on the proper description of imported motor vehicles for customs valuation purposes;
2. To facilitate the processing and issuance of the (a) Certificate of Payment for all imported motor vehicles and (b) Certificate of Clearance for imported parts and components of motor vehicles;
3. To ensure that only legally imported or auctioned off motor vehicles are registered with the Land Transportation Office (LTO);
4. To enhance the collection of government revenue from subject importations.

**II. SCOPE:**

This Order shall cover the following:

1. Commercial importation of brand new motor vehicles imported under the Motor Vehicle Development Program (MVDP) or Non-MVDP required to be registered pursuant to RA 4136, as amended (The Land Transportation Code) under the following Tariff Heading Numbers 8701.20, 8702, 8703, 8704, 8705, and 8711 of the Asean Harmonized Tariff Nomenclature (AHTN);
2. Imported brand new personally-owned motor vehicles;
3. Authorized importation of used motor vehicles;
4. Local purchase of imported tax-free motor vehicles by non tax-exempt entity;
5. Imported motor vehicles auctioned off by the Bureau of Customs;
6. Imported motor vehicles subject of a Memorandum Receipt to a recipient government agency or officer;
7. Motor vehicles imported under the customs bonded warehousing program;