

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 7-  
2009, February 10, 2009 ]**

**ELECTRONIC TRANSMISSION OF THE CERTIFICATE OF  
PAYMENT/CLEARANCE (E-CPC) TO THE LAND TRANSPORTATION  
OFFICE**

**I. OBJECTIVES**

1. To replace the existing printed Certificate of Payment (CP) with e2m Customs System-generated or electronic certificate of payment/clearance (e-CPC).
2. To adopt a secured system of electronic transmission of the e-CPC to the Land Transportation Office (LTO), to be known as the e-CPC System.
3. To implement the Memorandum of Agreement entered into by the LTO and the Bureau of Customs (BOC) on April 26, 2008.
4. To prevent Customs fraud.

**II. SCOPE**

This covers all imported motor vehicles, parts and/or components that are required to be registered with the LTO under existing laws, rules and regulations.

**III. GENERAL PROVISIONS**

1. Lodgment of entries shall be in accordance with the details of the motor vehicle, parts and/or components as provided in CAO 8-2007.
2. A Formal Import Entry shall be filed for all motor vehicles, parts and/or components.
3. Transmittal of the e-CPC to the LTO shall be through a secured electronic means.

**I V. OPERATIONAL PROCEDURES A. CONSUMPTION ENT RY**

1. A Single Administration Document-Import Entry and Internal Revenue Declaration (SAD-IEIRD) shall be lodged following the existing rules and regulations on electronic lodgment through a Value Added Services Provider (VASP) and CAO 8-2007.
2. The printed SAD-IEIRD and its supporting documents such as but not limited to, commercial invoice, packing list and B/L, shall be submitted to the Entry Processing Unit (EPU) or its equivalent office for document verification. The processing of the SAD-IEIRD and the assessment of duties and taxes shall be in accordance with the procedures prescribed under existing laws, rules and regulations.

3. Upon submission of the stencils of the chassis/VIN and/or Engine Numbers, the examiner shall encode and check the necessary details required in the e-CPC, viz:

- a. BOC CP Number and Date x x x
- b. Manufacturer x x x
- c. Make x x x
- d. Series x x x
- e. Color x x x
- f. Body Type x x x
- g. Year Model x x x
- h. Gross Vehicular Weight x x x
- i. Net Vehicular Weight x x x
- j. Piston Displacement x x x
- k. Number of Cylinders x x x
- l. Engine Number x x x
- m. Chassis Number x x x
- n. VIN Number x x x
- o. Fuel Type x x x
- p. e-CPC Classification x x x

4. The e-CPC shall have the following CODED Classification:

<b>CODE</b>	<b>CLASSIFICATION</b>
001	Exempt from Duties and Taxes (e.g. Sec. 105, TCCP)
002	BOI Participant MVDP (CBU) - Brand New
003	BOI Participant (CKD) - Brand New
004	No Dollar Importation (Used MV)
005	Personally-owned MV (Brand New)
006	Special Ecozones
007	Rebuilt Trucks and Buses (CMO 15-2007)
008	Transfer from Tax Exempt to Tax Exempt
009	Transfer from Tax Exempt to Non- Tax Exempt
010	BOC Public Auction
011	BOC Negotiated Sale
012	Memorandum Receipt
013	Replacement Parts
014	Others (e.g. Buyer in Good Faith under CMO 23-2007; Decision/Order of Settlement)

5. After extracting and checking all required data, the Examiner shall register the e-CPC to the e-CPC System. The e-CPC shall then be forwarded to the Principal Appraiser or Principal Examiner.