

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

**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 UNIT (VICMU)**

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: