

**[ LTO MEMORANDUM CIRCULAR NO. RTL-MC-03417, January 13, 2003 ]**

**PROCEDURES TO IMPLEMENT EXECUTIVE ORDER NO. 142 IN  
RELATION TO JOINT DEPARTMENT ORDER (JDO) NO. 2002-82  
REQUIRING OWNERS OF TAXABLE IMPORTED MOTOR VEHICLES  
TO SECURE FROM THE BOC-BIR A CLEARANCE AS A  
PRECONDITION FOR THEIR INITIAL OR RENEWAL OF  
REGISTRATION WITH THE LAND TRANSPORTATION OFFICE**

**I  
Objectives**

To ensure that the payment of duties and taxes as provided for under E.O. 142 in relation to JDO No. 2002-82, the following rules and regulations are hereby issued in order to effectively implement and attain the objectives thereof.

**II  
Scope**

- a. This Memorandum Circular shall cover untaxed and unregistered completely built-up (CBU) units of imported motor vehicles regardless of year model, including motorcycles.
- b. This Memorandum Circular shall likewise cover tax-paid/duty-paid and currently registered Motor Vehicle Imported into the country during the year 2000, 2001 and 2002, regardless of the Port of Entry, except those imported under the Motor Vehicle Development Program (MVDP) of the Board of Investment (BOI). These imported motor vehicles are required to secure clearance from the BOC-BIR as a precondition to the renewal of registration.

**III  
Implementing Procedures**

To ensure that there will be a proper and orderly flow of documents, the following implementing Procedures are hereby adopted:

**A. For Untaxed and Unregistered Imported Motor Vehicles\***

**Step 1. Assistant Secretary's Office**

- a. Filing of the Letter of Request
- b. Filing of Undertaking (affidavit)

Note: Endorsement to Bureau of Customs - Customs Collection Unit (BOC-CCU) for appropriate action

**Step 2. BOC-CCU**