

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 17-99,  
August 16, 1999 ]**

**CENTRALIZED TRANSMITTAL OF CERTIFICATES OF PAYMENT  
COVERING PERSONALLY-OWNED VEHICLES TO THE CENTRAL  
OFFICE OF THE LAND TRANSPORTATION OFFICE**

1. Objectives:

1.1 To ensure the proper collection of taxes and duties on imported personally-owned vehicles (POVs);

1.2 To ensure that only those legally released imported POVs are registered with the Land Transportation Office; and

1.3 To provide an automated centralized files of legally released imported POVs for law enforcement purposes.

2. Scope: This Order shall cover all imported POVs, with or without the SGS-CRF and whether used or brand-new, entered in the Port of Manila, Manila International Container Port, Port of Subic, Sub-port of Clark, and the Port of Cebu.

3. General Provisions:

3.1 The Warrant and Motor Vehicle Unit shall be transferred from the Enforcement and Security Service to the Office of the Commissioner but shall continue to perform its functions under existing regulations;

3.2 The automated Car Valuation System developed by the Valuation Center and Library (VCL) shall be installed at the Office of the Commissioner, which the VCL shall regularly update as with all the Car Valuation System installed in the ports.

3.3 The processing of imported POVs, including those in the One-Stop Processing Center (OSPC) shall be in accordance with existing regulations, except as herein provided.

3.4 The Certificates of Payments (CPs) issued covering POVs shall be coursed through the Office of the Commissioner for review, recording and final transmittal to the Registration Section of the central office of the Land Transportation Office, Diliman, Quezon City.

4. Operational Provisions:

4.1 Immediately upon release of POVs from the port, the Chief, Collection Division, Port of Manila (POM), or the Chief, OSPC, Manila International Container Port (MICP) or any equivalent CP issuing office covered by this Order, shall forward by way of a