

[LTO MEMORANDUM CIRCULAR NO. 92-154, April 14, 1992]

PROCEDURE IN THE CONFIRMATION OF BUREAU OF CUSTOMS (BOC) CERTIFICATE OF PAYMENT UNDER CMO NO. 2-92 AND 5-92

To meet the clamor of the tax paying public who are owners of imported vehicles and have paid the duties and taxes due at the different Customs ports of entry in Luzon, Visayas, and Mindanao, the following procedures in securing Confirmation BOC Certificate of Payment (CP) are hereby provided:

1. After the motor vehicle owner has complied with the documentary requirements in CMO No. 2-92 (Voluntary Payment Scheme) and 5-92 (Motor Vehicle Legalization Program) and is issued the owner's copy of the Certificate of Payment, the local Bureau of Customs sends the original CP to BOC Central Office in Manila.
2. The Regional Director shall designate a District Office which shall register imported motor vehicles under these programs.
3. The MV owner presents his assigned copy of CP to the TDO of the designated LTO District Office to register his motor vehicle.
4. The TDO shall require from the District Collector of Customs a certification as to the genuineness and authenticity of the owner's copy of the CP.

Upon proper evaluation of documents presented, and all requirements for registration are complied with, the TDO can register the motor vehicle.

5. The TDO shall prepare a monthly listing of motor vehicles registered in his Office under these programs, with the owners' name and the MVs' description contained therein, and a certified xerox copy of the corresponding CPs shall be attached as integral part thereof.

Original copy of the list shall be sent to LTO Registration Section, Central Office, which shall be the basis in issuing Confirmation Certificates of CPs and furnishing a duplicate copy to the Regional Office for its files.

6. The LTO Registration Section shall verify and countercheck the owner's copy of CP sent by the TDO against the original CPs officially sent by the BOC Central Office, and eventually issue the Confirmation Certificates to be forwarded to the requesting TDO.

In case of discrepancies or irregularities, the LTO shall take appropriate legal and/or administrative action(s) against the MV owner or other persons involved in said irregularities.