

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 55-  
2010, December 15, 2010 ]**

**REDEFINING THE DUTIES AND RESPONSIBILITIES UNDER CMO  
35-2010 OF THE OFFICES RESPONSIBLE FOR THE ISSUANCE OF  
CERTIFICATES OF PAYMENT AND PROVIDING SUPPLEMENTAL  
INSTRUCTIONS IN THE IMPLEMENTATION THEREOF**

**1. Objectives**

1.1 To further streamline the duties and responsibilities of the different offices involved in the clearance procedures for imported motor vehicles and the issuance of the Certificates thereof.

1.2 To clearly delineate the respective duties and functions of these offices for purposes of accountability and pinpointing responsibility.

1.3 To provide for the procedures in the manual transmittal of Certificates of Engines/ Chassis to the Land Transportation Office until such time the procedure for the electronic transmittal of these Certificates have been incorporated in the e-CP System.

**2. Administrative Provisions:**

2.1 The duties and functions exercised by the various offices with respect to the issuance of Certificates of Payment for imported motor vehicles pursuant to CMO 35-2010 are hereby redefined as follows:

2.1.1 The District Collector of Customs shall issue the Certificates of Payments for motor vehicles under the following categories:

2.1.1.1 personally-owned motor vehicles or those for personal use; and

2.1.1.2 motor vehicle importations of privileged individuals and entities (embassies, multinationals, ADB, etc.)

2.1.2 The Deputy Collectors for Assessment shall issue the Certificates of Payments for car (CBUs) importations of CAMPI and AVID members.