

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 16-  
2009, April 15, 2009 ]**

**ABOLITION OF THE VEHICLE IMPORTATION COMPLIANCE  
MONITORING UNIT (VICMU) AND CREATING FOR THE PURPOSE,  
THE ELECTRONIC CERTIFICATE OF PAYMENT AND CLEARANCE  
UNIT (E-CPCU) UNDER THE OFFICE OF THE COMMISSIONER**

**I. OBJECTIVES**

1. To effect the electronic transmission of the Electronic Certificate of Payment/Clearance (e-CPC) to the Land Transportation Office (LTO) through the e-CPC System.
2. To establish a databank on all imported motor vehicles.
3. To prevent customs fraud.
4. To carry into effect CMO No. 7-2009 implementing the Memorandum of Agreement entered into by the LTO and the Bureau of Customs (BOC).

**II. SCOPE**

This Order shall cover all imported motor vehicles, parts and/or components that are required to be registered with the LTO under existing laws, rules and regulations.

**III. ADMINISTRATIVE PROVISIONS**

1. The Vehicle Importation Compliance Monitoring Unit (VICMU) is hereby abolished and in its stead, an Electronic Certificate of Payment and Clearance Unit (E-CPCU) is hereby created under the Office of the Commissioner.
2. The E-CPCU shall have the following powers and functions:
  - 2.1 Check and verify the encoded data.
  - 2.2 Electronically transmit the e-CPC to the LTO through the e-CPC System.
  - 2.3 Develop a database of all imported motor vehicles.
  - 2.4 Review amendments to the e-CP for the approval of the Commissioner of Customs.
  - 2.5 Assign a verifier to conduct random check of the imported motor vehicle/s.
  - 2.6 Submit to the Commissioner periodic reports on all motor vehicle importations and status of tax liability, if any.