

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 23-A  
2007, October 08, 2007 ]**

**AMENDMENT TO CUSTOMS MEMORANDUM ORDER NO. 23-2007**

To further insure the transparent implementation of Section 2352 of the TCCP, as amended, on the treatment of registered imported motor vehicles in possession of buyers in good faith, the following additional steps are hereby established, amending for the purpose Section IV of subject CMO 23-2007:

1. Upon determination by the Collector of Customs of the existence of good faith and the corresponding assessment of duties and taxes, the case file shall be forwarded to the Undersecretary, Presidential Anti-Smuggling Group (PASG), through the Office of the Director for Operations and Investigation, who shall review the same in accordance with its mandate.
2. After review, the PASG shall, if it finds the action on the case in order, indorse the same to the Commissioner of Customs, through the CPVO, with an annotation: "Continue Processing".
3. Otherwise, it shall submit its comments and observations, if any to the Collector of Customs concerned for the latter's information and/or appropriate action.

For strict compliance.

Adopted: 8 Oct. 2007

(SGD.) NAPOLEON L. MORALES  
*Commissioner*



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