

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 29-93,  
July 15, 1993 ]**

**RENEWAL OF REGISTRATION OF TAXABLE IMPORTED VEHICLES**

Collection of Tax Deficiencies on Imported Motor Vehicles from Year Models 1988 to 1992 by Obtaining BOC-BIR Clearance Thru the Payment of Duties/Taxes Under a Compromise Payment Scheme Pursuant to EO No. 90-S93

**I  
Objectives**

To insure that either the compromise payment provided for under EO 90 and DO 34-93 is collected or that deficiency in duty and tax is collected before any imported vehicle covered by the Executive Order is given Customs clearance and the registration renewed.

**II  
Background**

Pursuant to EO 90, Department Order 34-93 and the Memorandum of Agreement between LTO, BIR and BOC on the matter, the renewal of the registration of imported motor vehicles with year model from 1988 to 1992 will not be completed unless a clearance is first obtained from the Bureau of Customs. This Order details the general procedure to be observed in the issuance of the Customs clearance.

**III  
Administrative Provisions**

- 1) The provisions of this Order may be availed of only for the period beginning July 15, 1993 up to the close of business hours on August 14, 1994.
- 2) A Customs collection office to be called the Customs Clearance Unit (CCU) shall be set up at the premises of LTO to ease up and facilitate the process of renewal of registration and payment of taxes through the compromise payment scheme.
- 3) All vehicles covered by the EO whose owners fail to avail of this program after its regular schedule of registration shall be issued Warrants of Seizure and Detention under Section 2307 of the Tariff and Customs Code in relation to EO 90.
- 4) The CCU shall issue corresponding customs clearance and BOC/CPS decal sticker after receipt of the compromise payment or complete settlement of the deficiency in duty and tax.

**IV  
Operation Procedure**

- 1) After the owner/registration has filed the registration papers for purposes of renewal with the LTO registrar at the NCR — Diliman Office, the LTO Registrar shall