

PROLIFERATION OF IMPORTED SECONDHAND COLOR TV AT INCREDIBLY LOW PRICES

BOC CUSTOMS MEMORANDUM CIRCULAR NO. 222-99, June 08, 1999

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Attached is the letter[***] dated June 3, 1999 of Assistant Secretary Ma. Eleonor F. Dela Cruz, Department of Finance to Mr. Helmut Gazda, SGS Operations Manager regarding the proliferation of imported secondhand color TV in the local market at incredibly low prices, and stating the provision of BOC's Unnumbered Memorandum dated 3 December 1998/ amended in 25 January 1999 to clarify the basis for the dutiable value of used appliances, to wit:

"2. Where the shipping documents of the imported articles indicate/show the specific size, model, year of manufacture and other vital specifications, the value of the brand new shall be adopted depreciated using the straight line method applying the five (5) year life span."

For your information and guidance.

Adopted: 08 June 1999

(SGD.) JULITA S. MANAHAN
Deputy Commissioner

[***] Text Available at the Office of the National Administrative Register, Diliman, Quezon City.

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