

POINTERS IN THE PREPARATION AND REPORTING OF ANALYSIS OF COLLECTION SURPLUS OR SHORFALL (CASH VS. TARGET) COVERING THE 1ST HALF OF 1997

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/2780f1982857/>

Further to the advisory Memo Letter dated July 2, 1997 re mid-year Collectors' Conference, please be guided by the following pointers in the preparation and reporting of your analysis of collection surplus or shortfall (cash vs. target) covering the 1st half of 1997.

- a) Increase/decrease in imports;
- b) Effective tariff rate resulting from tariff re-structuring after EO 470 and other issuances;
- c) Release of imports where duties/taxes due are deferred;
- d) Increase/decrease in non-dutiable imports;
- e) Shift in the valuation from HCV to EV;
- f) Increase/decrease in collection from government a/c, discretionary and administrative measures, as 3% minimum tariff, liberalized importation of luxury motor vehicles, re-registration of imported vehicles, sale of forms, fees and charges, etc.

In terms of cash collection, determine how much is gained or lost attributable from each of the above to explain the over-performance or shortfall.

In order to allow you enough time to prepare your report, the scheduled conference date set on July 11, 1997 is being reset to July 18, 1997 at the same time and venue.

Adopted: 04 July 1997

For the Commissioner:

(SGD.) COLL. MARIETTA Z. PACASUM
Chief of Staff, Office of the Commissioner

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.