

CORRECTION TO THE PROVISION OF MEMORANDUM DATED 03 DECEMBER 1998 ON THE VALUATION OF USED TELEVISION AND OTHER APPLIANCES

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Paragraph 2 of Customs Memorandum dated 3 December 1998 of Deputy Commissioner Titus B. Villanueva relative to the captioned subject is hereby corrected to read as follows:

xxx xxx xxx

"2. Where the shipping documents of the Imported article 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 five (5) year life span".

Adopted: 25 Jan. 1999

(SGD.) TITUS B. VILLANUEVA
Deputy Commissioner

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