

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

BOC MEMORANDUM, July 04, 1997

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/a32f73c8d10c/>

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

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