SUBMISSION OF DETAILED REMITTANCE REPORT BY THE AAB TO FACILITATE THE RECONCILIATION OF REVENUE COLLECTION REPORT IN BOC

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Pursuant to BSP Circular 844 and BSP Circular 909, the following procedures and rules are hereby reiterated to facilitate the effective reconciliation of the revenue collection report generated by the BOC and the remittance report submitted to BOC by the AAB.

1. Objectives

1.1 To provide additional details to the existing Consolidated Report of Daily Collection (CRDC) which the AAB submits to BOC daily

1.2 To facilitate reconciliation between BOC collection report and AAB remittance report and aid in identification of causes of discrepancy.

1.3 To protect and maximize revenue collection efforts of the government

2. Scope

This Order shall cover all remittance reports that AABs submit to the BOC, whether under PASS4 or PASS5. Submission of reports by the AAB to the other government agencies such as the Bureau of Treasury (BTr) and the Bangko Sentral ng Pilipinas (BSP) shall remain on status quo.

3. Administrative Provisions

3.1 A new report, hereinafter referred to as “Detailed Remittance Report” shall be submitted daily by the AAB to BOC in lieu of the existing CRDC.

3.2 The Detailed Remittance Report shall include a header page which is the same in format and contents as the existing CRDC.

3.3 In addition to the header page, the Detailed Remittance Report shall also include attached pages on which tabulated details of already confirmed payments shall be shown. These details follows:

- Collection Date
- IED/IEIRD Number
- AAB Reference Code
- Importer’s Name
- Total Amount of Duties, Taxes and Other Charges Collected
- IPF Collected
- Type of Payment (i.e. Advance or Final)
- Source (PASS4, PASS5 or In-House)

4. Operational Provisions

4.1 The AAB shall submit on a daily basis starting on the 11th day of the month the printed copy of the

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Detailed Remittance Report to the Office of the Chief, Revenue Accounting Division (RAD) of the Bureau,

4.2 The Detailed Remittance Report shall be submitted not later than 5 pm of the next working/business day and should include the report of remittance from outports/ provincial AABs.

5. Administrative Sanction

Failure to comply with this Order is a ground for suspension of the AAB's accreditation with the BOC and/or imposition of the penalties pursuant to CAO 2-92.

6. Repealing Clause

All Orders, Memoranda, Circular or parts thereof which are inconsistent with this Order are deemed revoked, amended and/or modified accordingly.

7. Separability Clause

If any part of this Order is declared by Courts as unconstitutional or contrary to existing laws, the other parts not so declared shall remain in full force and effect.

8. Effectivity

This Order shall take effect immediately and shall last until the Automated Reconciliation Program is developed and implemented.

Adopted: 14 September 2010

(SGD.) ANGELITO A. ALVAREZ
Commissioner

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