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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

MEMORANDUM

TO : **ALL DISTRICT AND PORT COLLECTORS
EXAMINERS AND APPRAISERS
PEZA/FREEPORT LOCATORS
ALL OTHERS CONCERNED**

SUBJECT : **Reference Value for Scrap Products/Wastages subject of
Local Sales**

DATE : **07 April 2017**

In view of this office drive to facilitate trade and enhance revenue collection, to the extent of local sales of scrap/wastages of stakeholders concerned, where no documentary evidence of sale has presented, below are the reference value to be considered regarding the proper valuation of the subject goods.

DESCRIPTION	REFERENCE VALUE (Php/kg.)
STEEL SCRAP	Php8.50
GALVANIZED IRON	Php8.50
SOLDER BAR/INGOT	Php8.50
STAINLESS STEEL	Php40.00
METAL CHIP	Php4.17
PLASTIC ITEMS	Php10.00
LEATHER	Php60.00
ASSORTED WIRING HARNESS	Php5.20
COPPER ROD	Php120.76
RESIN	Php12.30
ALUMINUM	Php40.00
COTTON AND YARN	Php60.07
PAPER	Php10.00
CARTONS	Php5.00
COMPUTER CHIPS/ACCESSORIES	Php25.07

Furthermore, it is the responsibility of the assigned Examiner/Appraiser to check the actual condition of the goods upon physical examination, and allowable discount may be applied pursuant to the operational provisions of CMO no. 21 s. of 2008.

MILO D. MAESTRECAMPO, MBA, CSP

Director III

Imports & Assessment Service