



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

February 23, 1990

Customs Memorandum Order
No. 15-90

To All District and Port Collectors
Service Directors, Division Chiefs
and Employees
Importers and Brokers Concerned
And All Others Concerned

Subject: Collection of Government Accounts

Based on FIRB Resolutions signed by Secretary Jesus P. Estanislao, concurrent Chairman of the Fiscal Incentive Review Board, accounts of the following agencies shall be collected under subsidy availment, chargeable against the 1990 Tax Expenditures Fund subject to availability of funds:


<u>Agencies/Particulars</u>	<u>Resn. No.</u>	<u>Amount</u>
1. Phil. Heart Center (Customs duties only) covering 1987 to 1989 importations	2-90 -	P 33,621,800.32
2. Light Rail Transit 1989-1990 importations	6-90	2,401,085.00
3. National Electrification Adm. Imports - Jan. to June, 1989 - 1985 to 1987 (Maximum allowable: P78 million)	7-90 - -	1,365,077.00 62,717,801.00
4. Metro Manila Rail Commuter Maintenance Depot Construction (except motor vehicle imports) of the Phil. National Railways	8-90	20,000,000.00
5. Fertilizer & Pesticide Authority - amending Resn. No. 7-89 1983 to 1989 and/or shipments which L/C's opened and/or shipments arriving within Customs jurisdiction on or before March 31, 1990, the latter subject to prior application with and further review of FIRB	9-90	632,611,707.13
6. Fertilizer & Pesticide Authority Importations - January, 1988 to September, 1989	10-90	312,568,977.00

All collectors of Customs, therefore, are enjoined immediately to gather all import entries of the government agencies named above and submit the certified copies thereof to the Collection Service on or before March 15, 1990 so that said Service may be able to make the necessary arrangements with the Department of Budget and Management for the release of the subsidy funds to the Bureau of Treasury to be credited as part of the Bureau's collection within the first quarter of 1990.

All complying ports shall, likewise, be credited with the corresponding collection once the Bureau of Treasury issues the corresponding journal voucher advising Customs of the subsidy fund releases.

Under FIRB Resolution No. 11-90, all subsidy availments for the period 1988 and 1989, chargeable under 1988 and 1989 Tax Expenditures Fund, which have remained outstanding as of December 31, 1989, shall no longer be honored by the Department of Budget and Management. As a result thereof, all outstanding accounts of the respective agencies aside from the above, appertaining to duties and taxes on shipments released in 1989 and prior years shall be paid directly by those concerned from their appropriations in conformity with the commitment of the agency heads before the shipments of their respective agencies were earlier released.

All concerned shall be guided accordingly.


ISAURO C. GARCIA
ACTING COMMISSIONER

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