



Republic of the Philippines
Department of Finance
BUREAU OF CUSTOMS
1099 Manila

MEMORANDUM

TO : **ALL DISTRICT COLLECTORS**

FROM : **REY LEONARDO B. GUERRERO**
Commissioner

SUBJECT : **RATES OF ASSESSMENT FOR FEBRUARY 2019**

DATE : 18 March 2019


 BOC-09-00230
MAR 18 2019

With reference to Memoranda dated 11 and 28 February 2019 on Policy Directive on Meeting Collection Target and Collection Target for the First Quarter of 2019, respectively, and as discussed during the Collector's Conference held last 16 March 2019, the average rates of assessment per commodity for February 2019 in your respective ports has significantly decreased as compared to the rates for the same period last year. Further, decrease on the rates of assessment were also observed for the month of February 2019 as compared to January 2019 rates.

As part of your monthly and quarterly performance review and evaluation, you are hereby directed to explain within seventy-two (72) hours why your rate of assessment is lower than what is prescribed and as such may affect the over-all collection performance of the Bureau.

For strict compliance.

RATE OF ASSESSMENT - FEBRUARY 2019 VS JANUARY 2019																	
COMMODITIES	ADARI	BATANGAS	IGARAYAN	CEBU	CLARK	DAVAO	ILICHO	LEGASPI	LIMAY	IMPUP	NAVA	PODI	SAN FERNANDO	SUBIC	SURIGAO	TACLOBAN	ZAMBOANGA
52 MILK AND CREAM	14.5%	11.8%	-14.3%														
53 MINERAL PRODUCTS																	
54 MISCELLANEOUS EQUIPMENTS / DEVICES / APPARATUS	-37.8%	22.2%	0.0%	3.8%	47.8%	20.0%											
55 MISCELLANEOUS MANUFACTURED ARTICLES	-15.7%	0.0%	0.0%	6.6%	6.6%	-17.7%											
56 MONITORS AND PROJECTORS																	
57 MOTOR PARTS	-5.3%	500.0%	500.0%	-46.9%	84.2%	70.0%											
58 MOTOR VEHICLES	-82.2%	662.7%	262.1%	26.1%	26.1%	0.0%											
59 MOTORCYCLES	2.3%	166.7%	10.5%	6.7%	6.8%	6.8%											
60 MUSICAL INSTRUMENTS / PARTS / ACCESSORIES																	
61 OFFICE EQUIPMENT																	
62 OFFICE EQUIPMENT																	
63 OIL																	
64 OIL PRODUCTS	28.6%	0.0%	0.0%	0.0%	0.0%	20.0%											
65 OILCIN	20.0%	20.0%	20.0%	20.0%	51.8%	0.0%											
66 OPTICAL EQUIPMENT																	
67 ORGANIC / INORGANIC CHEMICAL COMPOUNDS	25.0%	0.0%	-25.0%	200.0%	-25.0%	-25.0%											
68 OTHER CAMERA																	
69 OTHER VEHICLES																	
70 PALM OIL																	
71 PAPER PRODUCTS	20.0%	33.3%	-28.6%	1521.4%	1521.4%	-33.3%											
72 PARTS AND ACCESSORIES	22.7%	0.0%	40.0%			50.0%											
73 PHARMACEUTICAL PRODUCTS																	
74 PHOTOGRAPHIC / CINEMATOGRAPHIC GOODS	93.7%					0.0%											
75 PLANT EXTRACTS																	
76 PLANTS																	
77 PLASTICS	22.2%	0.0%	-8.3%	48.5%	48.5%	-20.0%											
78 PRECIOUS STONES																	
79 PRINTED PAPER MATERIALS																	
80 PRINTING MACHINES																	
81 PROCESSED WOOD PULP	0.0%	0.0%	0.0%	10.7%	-46.2%	-42.1%											
82 PYROTECHNIC ARTICLES																	
83 REFRIGERATORS																	
84 RICE	76.2%	72.1%	-49.2%	-51.3%	-51.3%	-51.3%											
85 RUBBER	150.0%	0.0%	0.0%	57.1%	57.1%	57.1%											
86 SHIPS	-25.6%	-18.2%	7.7%	-8.0%	-8.0%	8.3%											
87 SOUND AND VIDEO RECORDING	-87.1%	637.5%	8010.0%	8010.0%	38.6%	3400.0%											
88 SPECIAL PURPOSE VEHICLES	507.0%					2120.0%											
89 SPICES																	
90 SUGAR	0.0%	0.0%	0.0%	0.0%	-1.8%	50.0%											
91 SUGARCANE																	
92 SYN. YARN	-3.2%																
93 TEXTILE MACHINES																	
94 TEXTILES AND EMBROIDERIES	-51.6%	-9.1%	-42.9%	69.0%	69.0%	-16.7%											
95 TILES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%											
96 TOBACCO																	
97 TOYS / GAMES AND SPORTING GOODS	-25.0%	25.0%	0.0%	0.0%	35.4%	-11.1%											
98 TRACTORS	-33.3%	0.0%	-2.9%	-2.9%	-2.9%	-14.3%											
99 TRAILERS	107.7%	0.0%	62.1%	62.1%	62.1%	62.1%											
100 TRUCKS	2.3%	0.0%	7.1%	7.1%	7.1%	7.1%											
101 VANS AND BUSES	29.3%	100.0%				133.3%											
102 VEGETABLE																	
103 VEGETABLE OIL	18.2%	0.0%	-16.7%	0.0%	0.0%	70.0%											
104 VEGETABLE SAWS AND / OR EXTRACTS																	
105 WHEAT, RYE, OATS																	
106 WOOD ARTICLES																	
107 WORKS OF ART / COLLECTORS' PIECES / ANTIQUES																	
108 WOVEN FABRIC	-29.2%					-58.9%											
109 YARN																	
110 Grand Total	19.6%	\$5.3%	153.1%	-3.5%	523.1%	-93.8%	-84.6%	82.7%	21.5%	8.0%	21.6%	-85.2%	-86.0%	25.0%	14.6%		

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RATE OF ASSESSMENT - FEBRUARY 2019 VS FEBRUARY 2018

COMMODITIES	APARRI	BATANGAS	CAAGAYAN DEL SUR	DAK	DAVAO	ILIGOS	ITIGASPI	LIMAY	MIND	NAVA	POND	SAN FERNANDO	SUBIC	SURIGAO	TACLOBAN	ZAMBOANGA
52 MILK AND CREAM		6.7%	46.2%	-14.3%						34.4%	-16.7%		16.7%			
53 MINERAL PRODUCTS	56.6%	62.5%	130.0%	35.0%	276.9%	60.5%			46.2%	115.7%	-16.7%		16.7%			-97.6%
54 MISCELLANEOUS EQUIPMENTS / DEVICES / APPARATUS		100.0%	-21.3%	42.7%	0.0%				19.0%	-33.2%	-28.6%		16.7%			-81.0%
55 MISCELLANEOUS MANUFACTURED ARTICLES		-57.8%	61.7%	-45.0%	65.5%	50.0%			141.5%	324.0%	-28.6%		16.7%			71.4%
56 MONITORS AND PROJECTORS		61.7%	41.7%	65.5%	50.0%				59.3%	89.1%	-28.6%		16.7%			445.7%
57 MOTOR		41.7%	41.7%	-2.3%	73.3%				57.9%	-17.0%	-28.6%		16.7%			868.7%
58 MOTOR VEHICLES		200.0%	-33.3%	-3.3%	66.7%				25.9%	-33.2%	-17.7%		16.7%			-89.5%
59 MOTORCYCLES		4.3%	15.1%	9.7%	68.2%				30.6%	118.0%	-4.8%		16.7%			
60 MOTORCYCLES		14.8%	21.3%	10.5%					33.5%	104.7%	-10.0%		16.7%			
61 MUSICAL INSTRUMENTS / PARTS / ACCESSORIES			9.1%		-39.5%	-58.8%			157.6%	-15.7%	-33.3%		16.7%			
62 OFFICE EQUIPMENT			28.6%	20.0%					157.6%	-15.7%	-33.3%		16.7%			
63 OIL		28.6%	20.0%						157.6%	-15.7%	-33.3%		16.7%			
64 OIL PRODUCTS		28.6%	20.0%						157.6%	-15.7%	-33.3%		16.7%			
65 ONION		20.0%							157.6%	-15.7%	-33.3%		16.7%			
66 OPTICAL EQUIPMENT		20.0%							157.6%	-15.7%	-33.3%		16.7%			
67 ORGANIC / INORGANIC CHEMICAL COMPOUNDS		25.0%	-14.3%						157.6%	-15.7%	-33.3%		16.7%			
68 OTHER CAMERA		0.0%	-14.3%						157.6%	-15.7%	-33.3%		16.7%			
69 OTHER VEHICLES			236.0%						157.6%	-15.7%	-33.3%		16.7%			
70 PALM OIL			-25.0%	0.0%					157.6%	-15.7%	-33.3%		16.7%			
71 PAPER PRODUCTS		-33.3%	-42.9%	-16.7%					157.6%	-15.7%	-33.3%		16.7%			
72 PARTS AND ACCESSORIES		9.3%	0.0%	-14.3%					157.6%	-15.7%	-33.3%		16.7%			
73 PHARMACEUTICAL PRODUCTS									157.6%	-15.7%	-33.3%		16.7%			
74 PHOTOGRAPHIC / CINEMATOGRAPHIC GOODS									157.6%	-15.7%	-33.3%		16.7%			
75 PLANT EXTRACTS									157.6%	-15.7%	-33.3%		16.7%			
76 PLANTS									157.6%	-15.7%	-33.3%		16.7%			
77 PLASTICS		135.7%	62.5%	-15.4%	382.7%	-23.0%			13900.0%	77.1%	-16.7%		75.0%			
78 PRECIOUS STONES									1166.7%	53.5%			75.0%			
79 PRINTED PAPER MATERIALS			0.0%		320.2%	50.0%			-20.0%	79.2%	133.3%		75.0%			
80 PRINTING MACHINES			-24.4%	-27.6%					1166.7%	53.5%			75.0%			
81 PROCESSED WOOD PULP		20.0%	0.0%						1166.7%	53.5%			75.0%			
82 PROTECTIVE ARTICLES									1166.7%	53.5%			75.0%			
83 REFRIGERATORS			45.5%	-5.3%	161.6%	17.4%			1166.7%	53.5%			75.0%			
84 RICE			28.6%	-38.6%					1166.7%	53.5%			75.0%			
85 RUBBER		118.8%	17.7%	-75.0%	64.5%				1166.7%	53.5%			75.0%			
86 SHIPS			126.9%						1166.7%	53.5%			75.0%			
87 SOUND AND VIDEO RECORDING					21.2%	753.8%			1166.7%	53.5%			75.0%			
88 SPECIAL PURPOSE VEHICLES		2272.7%		125.0%					1166.7%	53.5%			75.0%			
89 SPLICERS			-65.7%	-44.3%					1166.7%	53.5%			75.0%			
90 SUGAR			891.7%						1166.7%	53.5%			75.0%			
91 SUGARCANE									1166.7%	53.5%			75.0%			
92 SYN. YARN				17.5%					1166.7%	53.5%			75.0%			
93 TEXTILE MACHINES			100.0%	-46.7%					1166.7%	53.5%			75.0%			
94 TEXTILES AND EMBOIDERIES			20.0%	0.0%					1166.7%	53.5%			75.0%			
95 TILES									1166.7%	53.5%			75.0%			
96 TOBACCO					746.8%				1166.7%	53.5%			75.0%			
97 TOYS / GAMES AND SPORTING GOODS		-51.9%	-16.7%	-55.0%	32.7%	-55.6%			1166.7%	53.5%			75.0%			
98 TRACTORS		79.3%	47.8%						1166.7%	53.5%			75.0%			
99 TRAILERS		0.0%	-38.5%	25.0%					1166.7%	53.5%			75.0%			
100 TRUCKS									1166.7%	53.5%			75.0%			
101 VANS AND BUSES		1400.0%							1166.7%	53.5%			75.0%			
102 VEGETABLE									1166.7%	53.5%			75.0%			
103 VEGETABLE OIL		8.3%	33.3%	-38.6%					1166.7%	53.5%			75.0%			
104 VEGETABLE SAPS AND / OR EXTRACTS		100.0%	0.0%	600.0%	-64.2%				1166.7%	53.5%			75.0%			
105 WHEAT, RYE, OATS									1166.7%	53.5%			75.0%			
106 WOOD ARTICLES									1166.7%	53.5%			75.0%			
107 WORKS OF ART / COLLECTORS' PIECES / ANTIQUES		-74.6%							1166.7%	53.5%			75.0%			
108 WOMEN FABRIC									1166.7%	53.5%			75.0%			
109 YARN									1166.7%	53.5%			75.0%			
110 Grand Total		348.9%	61.7%	-25.6%	-30.5%	432.0%	-96.3%	80.5%	268.3%	25.3%	-1.3%	-6.6%	-8.1%	-97.6%	-54.5%	-62.9%