

March 1, 1990

Customs Memorandum Order
No. 23-90

To All Service Directors
District/Port Collectors of Customs
Chiefs of Divisions concerned of
All Ports of Ex.ries
and Others Concerned

In compliance with the incumbent Secretary's desire to have a more indept analysis of the Bureau' collection reports at any given time, it is required that the information desired and projected in the attached report formats (Schedules 1, 1.1 and 2) be diligently and accurately filled.

The revenue collected shall, likewise, be reconciled by filling Schedule 1.

Beginning January 1, 1990, all collection reports shall be accompanied by accounting for all the revenue collected, deferred and/or waived, both for formal, informal and warehousing entries during the period covered by the report.

These forms are in addition to the existing ones that are submitted periodically to the Financial Service/Computer Center.

All concerned shall be guided accordingly.

Salvador M. Nelson
SALVADOR M. NELSON
Commissioner

025

emo-23-90

BUREAU OF CUSTOMS
Port of _____

Analyses of Duties and Taxes on Warehousing Entries

_____, 1990

Public/Private Bonded Warehouse

	Volume (MT)	Dutiable Value (P)	Import Duties	Taxes
V A T				
NON-VAT				
SUB-TOTAL				

Manufacturing
(Garments)

--	--	--	--	--

Manufacturing
(Miscellaneous)

V A T				
NON-VAT				
Sub-Total				

Grand Total

--	--	--	--	--

Certified Correct:

Deputy Collector for Operations

BUREAU OF CUSTOMS
Part of _____

CMO-23-98

Analysis of Duties and Taxes Collected (Waived)
on Shipments Released under Consumption Entries (Formal & Informal)
and Customs Bonded Warehouse Withdrawals - _____, 1990

Classes (1)	D U T I A B L E			N O N - D U T I A B L E				
	(2) Volume (MT)	(3) Dutiable Value (Pesos)	(4) Import Duties Collected (Waived)	(5) Taxes Collected (Waived)	(6) Volume (MT)	(7) Dutiable Value (Pesos)	(8) Import Duties Collected (Waived)	(9) Taxes Collected (Waived)
Oil								
VAT								
Non-VAT								
Sub-Total								
NON-OIL								
V A T								
NON-VAT								
Sub-Total								
Grand Total								

Certified Correct:

Chief, Collection Division

Average Rate of Duties

Oil - %
Non-Oil:
Dutiable _____ %
Non-Dutiable _____ %

BUREAU OF CUSTOMS
Port of _____

Reconciliation Report on Revenues
Collected or Waived on Shipments
Released _____, 1990

CMO-23-90

<u>Particulars</u>		
Import Duties		
Oil	-----	P _____
Non-Oil	-----	P _____
Sub-Total	-----	P _____
Taxes		
Oil	-----	P _____
Non-Oil	-----	P _____
Sub-Total	-----	P _____
Total - Duties and Taxes (from Schedule 1.1)	-----	P _____

RECONCILIATION

Cash Collected	-----	P _____
Non-Cash		
Tax Credit Applied		
Deferred Government Account		_____
Sub-Total		P _____
<u>Revenues Waived</u>		
Import Duties		P _____
Taxes		_____
Total Revenues Waived		_____
Total Duties and Taxes		_____

Certified Correct:

Chief, Collection Division