



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

UCOM Memo No. 45-2023

MEMORANDUM

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TO : DEPUTY COMMISSIONER, AOCG
DIRECTOR, IMPORTS AND ASSESSMENT SERVICE
ALL DISTRICT AND SUB-PORT COLLECTORS
ALL OTHERS CONCERNED

FROM : BIENVENIDO Y. RUBIO
Commissioner *[Signature]* JUN 05 2023

SUBJECT : ADDITIONAL COMMODITIES SUBJECT TO IAS
CLEARANCES

DATE : 09 May 2023

In addition to the commodities subject to Imports and Assessment Service (IAS) Clearance, the importation of the following commodities are hereby required to be forwarded to the IAS prior to their release from customs custody:

COMMODITY	TARIFF HEADING
a. Brand New and Used Buses	8702-8703
b. Brand New Trucks	8701, 8704, 8705

However, **Soda Ash** and **Titanium Dioxide** importations, shall no longer require an IAS Clearance before the release thereof.

This Memorandum shall take effect immediately.

For compliance.

ANALYSIS ON ASSESSMENT OF BRAND-NEW TRUCKS

Covered Period: **November 2022 to April 2023**

Table 1.

MONTH	TOTAL BN UNITS	NO. OF BN UNITS WITH IAS CLEARANCE	NO. OF BN UNITS W/O IAS CLEARANCE
Nov-22	1525	-	1525
Dec-22	1546	-	1546
Jan-23	1300	873	427
Feb-23	2626	1314	1312
Mar-23	1985	1697	288
Apr-23	1245	165	1080
TOTAL	10,227	4,049	6,178

Table 1 shows the total brand-new trucks assessed for the past six (6) months from all Ports nationwide and the corresponding number of units referred for IAS clearance and those did not undergo IAS value verification.

Table 2.

NO. OF BN UNITS W/O IAS CLEARANCE	AVE D&T PER UNIT WITHOUT IAS CLEARANCE	AVE D&T PER UNIT WITH IAS CLEARANCE	FORGONE REVENUE
6,178	PHP 171,328.87	PHP 234,935.00	PHP 392,958,671.14

While IAS Clearance for BN trucks are not yet mandated, some ports still opted to refer BN trucks for IAS value verification. This Goods Declaration indorsed for IAS value verification garnered an average assessment of **PHP 234,935.00** per unit compared to BN trucks without IAS clearance average assessment of **PHP 171,328.87**. An addition of **PHP 63,606.13 per unit or 37%** higher per unit for those BN trucks referred for value verification compared to BN trucks which was not referred to IAS.

An additional revenue amounting to **PHP 392,958,671.14** should have been collected if IAS Clearance for BN trucks is mandated.

ANALYSIS ON ASSESSMENT OF BRAND-NEW BUSES

Covered Period: **November 2022 to April 2023**

Table 1.

MONTH	TOTAL BN UNITS	NO. OF BN UNITS WITH IAS CLEARANCE	NO. OF BN UNITS W/O IAS CLEARANCE
Nov-22	125	-	125
Dec-22	185	-	185
Jan-23	152	80	72
Feb-23	89	85	4
Mar-23	121	59	62
Apr-23	180	90	90
TOTAL	852	314	538

Table 1 shows the total brand-new BUSES assessed for the past six (6) months from all Ports nationwide and the corresponding number of units referred for IAS clearance and those did not undergo IAS value verification.

Table 2.

NO. OF BN UNITS W/O IAS CLEARANCE	AVE D&T PER UNIT WITHOUT IAS CLEARANCE	AVE D&T PER UNIT WITH IAS CLEARANCE	FORGONE REVENUE
538	PHP 217,801.43	PHP 258,870.93	PHP 22,095,391.00

While IAS Clearance for BN buses are not yet mandated, some ports still opted to refer BN buses for IAS value verification. This Goods Declaration indorsed for IAS value verification garnered an average assessment of **PHP 258,870.93** per unit compared to BN buses without IAS clearance average assessment of **PHP 217,801.43**. An addition of **PHP 41,069.50 per unit or 18.86%** higher per unit for those BN buses referred for value verification compared to BN buses which was not referred to IAS.

An additional revenue amounting to **PHP 22,095,391.00** should have been collected if IAS Clearance for BN buses is mandated.

ANALYSIS ON ASSESSMENT OF USED BUSESCovered Period: **November 2022 to April 2023****Table 1.**

MONTH	TOTAL USED UNITS	NO. OF USED UNITS WITH IAS CLEARANCE	NO. OF USED UNITS W/O IAS CLEARANCE
Nov-22	60	-	60
Dec-22	79	-	79
Jan-23	95	36	59
Feb-23	45	43	2
Mar-23	66	40	26
Apr-23	101	71	30
TOTAL	446	190	256

Table 1 shows the total used buses assessed for the past six (6) months from all Ports nationwide and the corresponding number of units referred for IAS clearance and those did not undergo IAS value verification.

Table 2.

NO. OF USED UNITS W/O IAS CLEARANCE	AVE D&T PER UNIT WITHOUT IAS CLEARANCE	AVE D&T PER UNIT WITH IAS CLEARANCE	FORGONE REVENUE
256	PHP 115,287.22	PHP 123,259.10	PHP 2,040,801.28

While IAS Clearance for used bus are not yet mandated, some ports still opted to refer used bus for IAS value verification. This Goods Declaration indorsed for IAS value verification garnered an average assessment of **PHP 123,259.10** per unit compared to used bus without IAS clearance average assessment of **PHP 115,287.22**. An addition of **PHP 7,971.88 per unit or 7%** higher per unit for those used bus referred for value verification compared to used bus which was not referred to IAS.

An additional revenue amounting to **PHP 2,040,801.28** should have been collected if IAS Clearance for used buses is mandated.