

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 38-2010, September 14, 2010 ]**

**SUBMISSION OF DETAILED REMITTANCE REPORT BY THE AAB TO FACILITATE THE RECONCILIATION OF REVENUE COLLECTION REPORT IN BOC**

Pursuant to BSP Circular 844 and BSP Circular 909, the following procedures and rules are hereby reiterated to facilitate the effective reconciliation of the revenue collection report generated by the BOC and the remittance report submitted to BOC by the AAB.

**1. Objectives**

- 1.1 To provide additional details to the existing Consolidated Report of Daily Collection (CRDC) which the AAB submits to BOC daily
- 1.2 To facilitate reconciliation between BOC collection report and AAB remittance report and aid in identification of causes of discrepancy.
- 1.3 To protect and maximize revenue collection efforts of the government

**2. Scope**

This Order shall cover all remittance reports that AABs submit to the BOC, whether under PASS4 or PASS5. Submission of reports by the AAB to the other government agencies such as the Bureau of Treasury (BTr) and the Bangko Sentral ng Pilipinas (BSP) shall remain on status quo.

**3. Administrative Provisions**

- 3.1 A new report, hereinafter referred to as "Detailed Remittance Report" shall be submitted daily by the AAB to BOC in lieu of the existing CRDC.
- 3.2 The Detailed Remittance Report shall include a header page which is the same in format and contents as the existing CRDC.
- 3.3 In addition to the header page, the Detailed Remittance Report shall also include attached pages on which tabulated details of already confirmed payments shall be shown. These details follows: