

**MASTER COPY**

BOC-01-03393

**MEMORANDUM**

**TO :** All District Collectors  
All Deputy Collectors for Assessment  
All Assessment Division Chiefs  
All others concerned

**FROM :** ATTY. EDWARD JAMES A. DY BUCO  
Deputy Commissioner, AOCG

**SUBJECT :** Strict Implementation of Periods Under CMO 10-2020

**DATE :** June 9, 2020

In order to efficiently collect the payment of duties and taxes for lodged entries, you are directed to strictly implement the provisions of CMO 10-2020 entitled "Summary Abandonment Proceedings During Enhanced Community Quarantine", especially the period for payment, i.e. twenty four (24) hours from date of Final Assessment, otherwise, a notice of abandonment must be issued.

For strict compliance.