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OCOM Memo No. 23-2020



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

MEMORANDUM

TO : **ALL DEPUTY COMMISSIONERS
ALL DISTRICT AND SUB-PORT COLLECTORS
ALL FORMAL ENTRY DIVISION PERSONNEL
ALL OTHERS CONCERNED**

FROM : **REY LEONARDO B. GUERRERO**
Commissioner   BOC-09-08015
FEB 14 2021

SUBJECT : **REITERATION OF CMO NO. 27-2019**

DATE : 13 February 2019

In line with the Bureau's mandate to facilitate trade in goods and optimize revenue generation, you are hereby directed to implement and comply with the provisions set forth under Customs Memorandum Order (CMO) No. 27-2019 on "Adjustment of the Period of Lodgement of Goods Declaration and Payment of Duties and Taxes".

The subsequently issued Customs Administrative Order (CAO) No. 17-2019 on "Abandonment: Kinds, Effects, and Treatment" should be read in conjunction with CMO No. 27-2019.

Section 4.2.1 of CAO No. 17-2019 reads:

4.2.1. Failure to Lodge/File the Goods Declaration. Goods Declaration must be lodged/filed within the prescribed period in Section 407 of the CMTA, otherwise, the same shall be deemed abandoned, subject to Section 1130 of the CMTA.

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Nonetheless, the Commissioner may adjust the period of Lodgment of Filing of the Goods Declaration, pursuant to Section 407 of the CMTA.

It is worthy to emphasize that CAO 17-2019 did not amend or repeal CMO 27-2019 specifically on the adjusted period to lodge goods declaration. Although Section 407 of the CMTA provides for a 15-day period to lodge goods declaration from the date of discharge of the last package from the vessel or aircraft, it likewise grants the Commissioner the authority to adjust the said period of lodgment as reiterated in CAO 17-2019. Having rightfully exercised this authority through CMO 27-2019, the same remains controlling despite the issuance of CAO 17-2019. Corollary thereto, CAO 17-2019 did not create any inconsistency with CMO 27-2019 as the former provided that the period for lodgment is still subject to Section 407 of the CMTA.

For strict compliance.