



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

APR 29 1964

CUSTOMS MEMORANDUM ORDER
NO. 15-94

TO: All Service Chiefs
All District Collectors of Customs
All Collectors of Customs
Division/Section/Unit Chiefs
All Shipping Lines/Airlines
All Importers/Customs Brokers
All Others Concerned

SUBJECT: Revised Guidelines on Abandonment

By authority of Section 608 of the Tariff and Customs Code of the Philippines, as amended, in relation to R.A. 7651 and CAD 5-93, the following guidelines on abandonment are hereby issued.

A. OBJECTIVES.

- A.1 To serve as a guide to different offices/officers of the Bureau of Customs in the matter of abandonment of imported shipments;
- A.2 To guide the shipping lines/airlines regarding the procedure in the abandonment of imported shipments;
- A.3 To serve notice to importers/brokers of the effect of their failure to file their entries or having filed their entries, their failure to claim their shipments on time.

B. ADMINISTRATIVE PROVISIONS:

B.1 Express Abandonment:

- B.1.1 Shall be in writing;
- B.1.2 Addressed to the Collector of Customs concerned;
- B.1.3 Expressly signifying the intention of the owner, importer or consignee to abandon his importation/shipment;
- B.1.4 Subscribed and sworn to before a notary public or any Customs officer authorized to administer oath under Section 3503 of the TCCP.

B.2 Implied abandonment occurs when:

- B.2.1 The owner, importer, consignee, interested party or his authorized broker/representative, after due notice, fails to file an entry within a non-extendible period of thirty (30) days from the date of discharge of last package from the carrying vessel or aircraft.

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The discharge of the last package shall mean the completion of the unloading of the shipment from the international carrier in the case of direct discharge or from the domestic carrier in case of a transhipped cargo.

Due Notice to the consignee/importer/owner/interested party shall be by means of posting of a notice to file entry at the Bulletin Board seven (7) days prior to the lapse of the thirty (30) day period by the Entry Processing Division listing the consignees who/which have not filed the required import entries as of the date of the posting of the notice and notifying them of the arrival of their shipment, the name of carrying vessel/aircraft, Voy. No. Reg. No., and the respective B/L No./AWB No., with a warning, as shown by the attached form, entitled: "URGENT NOTICE TO FILE ENTRY" which is attached hereto as Annex A and made an integral part of this Order.

B.2.2 Having filed an entry, the owner, importer, consignee, interested party or his authorized broker/ representative fails to claim the importation within a non-extendible period of fifteen (15) days from notice to claim such importations.

The notice shall be by means of posting for fifteen (15) consecutive days at the Bulletin Board of the Collection Division of a notice to claim importation which must contain the names of the consignees and the entry numbers of shipments the payment for which have not been received at the Collection Division nor secured to be paid. The Notice shall follow the format shown in Annex B which is hereby made an integral part of the order.

B.3 The Collector of Customs is held responsible for the strict implementation of this Order.

B.4 Whenever in this order reference is made to Collector of Customs, it shall be interpreted to mean the District Collector in Principal Ports of Entry and the Subport Collector of Customs in the Subports.

B.5 Whenever in this order reference is made to the Chief, Entry Processing Division it shall be interpreted to mean, when applicable, the equivalent Customs officer in other ports.

B.6 Whenever in this order reference is made to the Chief, Auction and Cargo Disposal Division, it shall be interpreted to mean, when applicable, the equivalent Customs officer in other ports.

B.7 Whenever in this order reference is made to the Chief, Cash Division, it shall be interpreted to mean, when

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applicable, the equivalent Customs officer in other ports.

B.8 It shall be the obligation and responsibility of the assigned Inspector on board vessel/aircraft to certify the time and date of the discharge of the last imported package from the vessel/aircraft concerned.

B.9 The Bulletin Board where the "URGENT NOTICE" to file entry will be posted by the Entry Processing Division shall have a general reminder to all importers/consignees/owners/interested parties/brokers or representatives that they have only a NON-EXTENDIBLE period of thirty (30) days from discharge of the last package from vessel/aircraft to file entry; otherwise, the shipment shall be deemed abandoned pursuant to R.A. 7651.

The Bulletin Board where the NOTICE TO CLAIM will be posted by the Collection Division shall have a general reminder to all importers/consignees/owners/ interested parties/brokers or representatives that they have only a NON-EXTENDIBLE period of fifteen (15) days from the date of posting of the NOTICE TO CLAIM to effect payment and claim their shipment; otherwise, the same shall be deemed abandoned pursuant to R.A. 7651."

C. OPERATIONAL PROVISIONS:

C.1 On Express Abandonment

C.1.1 After receipt by the Collector of Customs concerned of the intention to abandon, in the form as described in B.1.1 to B.1.4, he shall issue an order to the Chief, Auction and Cargo Disposal Division to dispose of the shipment in the manner prescribed by law.

C.1.2 A copy of the order to Auction and Cargo Disposal Division shall be furnished the Chief, Entry Processing Division who shall then cause the entry of such fact in the manifest for the shipment.

C.2 On Implied Abandonment:

C.2.1 Where no entry is filed

C.2.1.1 Within twenty-four (24) hours after the completion of the boarding formalities, the Boarding Inspector must submit the manifests to the Bay Service or similar office so that the Entry Processing Division copy may be put to use by said office as soon as possible.

C.2.1.2 Within twenty-four (24) hours after the completion of the unloading of the vessel/aircraft, the Inspector assigned in the vessel/aircraft shall issue a

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certification addressed to the Collector of Customs (Attention: Chief, Entry Processing Division), copy furnished Chief, Data Monitoring Unit, specifically stating the time and date of discharge of the last package from the vessel/aircraft assigned to him. Said certificate must be encoded by Data Monitoring Unit in the Manifest Clearance System.

C.2.1.3 Twenty-three (23) days after the discharge of the last package from the carrying vessel/aircraft, the Chief, Data Monitoring Unit shall cause the printing of the URGENT NOTICE TO FILE ENTRY in accordance with the attached form, Annex A hereof, sign the URGENT NOTICE and cause its posting continuously for seven (7) days at the Bulletin Board for the purpose until the lapse of the thirty (30) day period.

C.2.1.4 The Chief, Data Monitoring Unit, shall submit a weekly report to the Collector of Customs with a listing by vessel, Registry Number of shipments / importations which shall be deemed abandoned for failure to file entry within the prescribed period and with certification that per records available, the thirty (30) day period within which to file the entry therefor has lapsed without the consignee/importer filing the entry and that the proper posting of notice as required has been complied with. The list must contain the following information:

- a. Consignee
- b. B/L Number
- c. Description of shipment
- d. Marks and Numbers/Container Number(s)

C.2.1.5 Upon receipt of the report, the Collector of Customs shall issue an order to the Chief, Auction and Cargo Disposal Division to dispose of the shipments enumerated in the report prepared by the Chief, Data Monitoring Unit on the ground that those are abandoned and ipso facto deemed the property of the Government to be disposed of as provided for by law."

C.2.2 Where the entry is filed within the prescribed period but shipment remained unclaimed:

C.2.2.1 After five (5) days from the receipt of entries duly processed and ready for final payment, the Chief, Collection Division shall prepare and cause the posting of the NOTICE TO CLAIM IMPORTATIONS in accordance

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with the attached form, Annex "B" hereof, continuously for fifteen (15) days at the Bulletin Board for the purpose until the lapse of the fifteen (15) day period.

C.2.2.2 The Chief, Collection Division shall also submit a weekly report with a listing of shipments/importations which shall be deemed abandoned for failure of the consignee thereof to claim the same within the prescribed period and with a certification that per records available, the fifteen (15) day period within which to claim the shipments/importations has lapsed without the consignee/importer claiming the same and that the proper posting of notice as required has been complied with. The list must contain the following information:

- a. Consignee
- b. Entry Number
- c. Description of Shipment
- d. Marks & Numbers/Container Number(s)

C.2.2.3 Upon receipt of the report, the Collector of Customs shall issue an order to the Chief, Auction and Cargo Disposal Division to dispose of the shipment stating that these shipments are abandoned and ipso facto deemed the property of the Government to be disposed of in the manner provided for by law."

D. REPEALING CLAUSE

All Orders, Memorandum, Circulars or provisions thereof which are inconsistent with the provisions of this Order are hereby deemed revoked, suspended or amended accordingly.

E. EFFECTIVITY CLAUSE

This Order shall take effect immediately.


GUILLERMO L. PARAYNO, JR.
Commissioner

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Date of Posting

URGENT NOTICE TO FILE ENTRY

ATTENTION: IMPORTERS/CONSIGNEES/OWNERS/
INTERESTED PARTIES AND ALL
OTHERS CONCERNED

Be warned that pursuant to R.A. No. 7651 as implemented by CAD No. 5-93 and CMD No. 47-93, as amended by CMD No. _____ upon the failure of the owner, importer, consignee or interested party to file the necessary import entry for the shipment within a NON-EXTENDIBLE period of thirty (30) days from the date of discharge of the last package from the carrying vessel/aircraft, the shipment shall be considered abandoned and shall ipso facto be deemed the property of the Government to be disposed of in accordance with law.

This urgent notice to file entry relates to the shipments which arrived on _____, under Registry No. _____, Voyage No. _____ on board the Vessel/Aircraft, the last package of which was discharged on _____.

This urgent notice also relates particularly to the following consignees with their corresponding B/L No./AWB No. who/which have not filed the required import entries as of this date and who/which have until _____, WITHOUT EXTENSION, to file the required import entries:

NAME OF CONSIGNEES	B/L No./AWB No.
1.	
2.	
3.	
4.	
5.	

Upon failure to file the required import entries on or before _____, the last day of filing the same, the following calendar day or on _____, the shipments are deemed abandoned in favor of the government.

Chief, Data Monitoring Unit

(NOTE: All pages of the notice shall indicate the last day to file entry)

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Date of Posting

NOTICE TO CLAIM IMPORTATIONS

ATTENTION: IMPORTERS/CONSIGNEES/OWNERS/
INTERESTED PARTIES AND ALL
OTHERS CONCERNED

Be warned that pursuant to R.A. No. 7651 as implemented by CAO No. 5-93 and CMO No. 47-93, as amended by CMO No. _____ upon the failure of the owner, importer, consignee or interested party to effect payment and claim the importations within a NON-EXTENDIBLE period of fifteen (15) days from the date of posting of the notice, such importations shall be considered abandoned and shall ipso facto be deemed the property of the Government to be disposed of in accordance with law.

This notice to claim relates to the importations covered by import entries which are duly processed and ready for final payment and release.

This notice also relates particularly to the following consignees who/which have filed the corresponding import entries indicated below, have not yet claimed the importations covered by those entries as of this date, and have until _____, WITHOUT EXTENSION, to claim the said importations:

NAME OF CONSIGNEES	Entry No.
1.	
2.	
3.	
4.	
5.	

Upon failure to claim the subject importations on or before _____, the last day to claim the same, the following calendar day or on _____, the same are deemed abandoned in favor of the government.

Chief, Collection Division

(NOTE: All pages of the notice shall indicate the last day to claim importations)