



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

18 March 2019

**CUSTOMS MEMORANDUM ORDER**  
NO. 16-2019 2019

To: All Deputy Commissioners  
All District/Port Collectors  
All Deputy Collectors for Operations  
All Chiefs, Law Division  
All Others Concerned

**Subject: GUIDELINES ON THE SENDING OF NOTICE UNDER SECTION 1129 (ABANDONMENT, KINDS AND EFFECTS) OF THE CMTA**

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In order to comply with the requirements of sending due notice under Section 1129 of the Customs Modernization and Tariff Act Acts (CMTA) of 2016, the following rules shall be followed:

1. Service of notice is the act of providing the owner, importer, consignee, or interested party with a copy of the notice or paper concerned within the specific period provided for by law.

2. Service of notice shall be made through electronic notice or personal service. For non-regular importers, notification shall be by registered mail or personal service.

3. Electronic notice shall be made through the use of information and communication technologies.

4. Personal service may be made by delivering personally a copy to the owner, importer, consignee, or interested party, or by leaving it in his/her office with his/her clerk or with a person having charge thereof.

5. Service by registered mail shall be made by depositing the copy in the post office in a sealed envelope, plainly addressed to the owner, importer, consignee, or interested party at his/her known address with postage fully prepaid, and with instructions to the postmaster to return the mail to the sender after ten (10) days if undelivered.

6. Personal service is complete upon actual delivery. Service by registered mail is complete upon actual receipt by the owner, importer, consignee, or

interested party, or after five (5) days from the date s/he received the first notice of the postmaster, whichever date is earlier. Electronic service is complete upon successful sending of a notice via internet to the designated e-mail address of the owner, importer, consignee, or interested party.

7. Proof of personal service shall consist of a written admission of the owner, importer, consignee, or interested party served, or the official return of the server, or the affidavit of the party serving, containing a full statement of the date, place and manner of service. If service is made by registered mail, proof shall be made by such affidavit and the registry receipt issued by the mailing office. The registry return card shall be filed immediately upon its receipt by the sender, or in lieu thereof the unclaimed letter together with the certified or sworn copy of the notice given by the postmaster to the addressee. Proof of electronic service shall made by the acknowledgement of the owner, importer, consignee, or interested party served, or by such affidavit of the party serving the same.

Failure to comply with the giving of notice under Section 1129 of the CMTA shall constitute administrative liability against any employee or official of the Bureau and shall consider any action in relation thereto as null and void.

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BOC-09-00478

**REY LEONARDO B. GUERRERO**

Commissioner *h*

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