CUSTOMS MEMORANDUM ORDER
NO. _______ 2019

To: All Deputy Commissioners
    All Directors and Division Chiefs
    All District/Port Collectors
    All Others Concerned

Subject: ADJUSTMENT OF THE PERIOD OF LODGEMENT OF GOODS
         DECLARATION AND PAYMENT OF DUTIES AND TAXES

1. Various port users, both importers and exporters, have called the
   attention of the Bureau in the discharge of their shipments and delivery
   of export shipments that they claim are the effects of congestion in the
   various ports resulting to lost revenue and foregone opportunities.

2. In keeping with the Bureau's mandate to facilitate trade in goods,
   optimize revenue generation, further ease port congestion, streamline
   processes and protect the interest of its stakeholders, there is a need to
   shorten the period of lodgement of Goods and payment of Duties and
   Taxes.

3. Section 407 (last paragraph) of Republic Act No. 10863 or the Customs
   Modernization and Tariff Act (CMTA) of 2016, provides:

   "Goods declaration must be lodged within fifteen (15) days
   from the date of discharge of the last package from the vessel
   or aircraft. The period to file the goods declaration may, upon
   request, be extended on valid grounds for another fifteen (15)
   days: Provided, that the request is made before the expiration
   of the original period within which to file the goods declaration:
   Provided, however, that the period of the lodgement of the
   goods declaration maybe adjusted by the Commissioner."

4. Accordingly, the 15-day period to lodge goods declaration is hereby
   shortened to seven (7) days from the date of discharge of the last
   package from the vessel or aircraft.
5. The District Collectors are hereby directed to immediately examine the goods, when necessary, after the goods declaration has been lodged, pursuant to Section 419 of the CMTA, assess the goods, afterwhich, payment of duties and taxes may be made immediately upon receipt of the assessment.

For strict compliance.

[Signature]

REY LEONARDO B. GUERRERO
Commissioner

APR 29 2013

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