



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

13 October 2011

CUSTOMS MEMORANDUM ORDER
No. 36 - 2011

To : All District/Port Collectors
Deputy Collectors for Operations
Deputy Collectors for Assessment
Chiefs, Formal Entry Division
Chiefs, Law Division
Chiefs, Auction and Cargo Disposal Division
All Other Concerned

Subject: **Strict Implementation of CMO 15-94 (Subject: Revised Guidelines on Abandonment) Particularly on the Posting of the "Notice to File Entry" and "Notice to Claim").**

To decongest the Port premises of abandoned/overstaying imported shipments and accelerate the disposition thereof, strict implementation of Customs Memorandum Order No. 15-94 dated April 29, 1994 is hereby reiterated, particularly on Sections B.2.1 and B.2.2 thereof pertaining to the "Due Notice" requirement/s, which provides:

"B.2.1 X x x x x x x x x x

*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."

Further, Section B.9 of same CMO 15-94 requires that all Bulletin Boards where the Urgent Notice to File Entry and Notice to Claim will be posted shall bear 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 or a NON-EXTENDIBLE period of fifteen (15) days from the date of posting of the Notice to Claim to effect payment.

Shipments for which no import entry has been filed or remained unclaimed after the lapse of the period prescribed shall be deemed abandoned and ipso facto considered the property of the government without further need of abandonment proceedings and/or declaration before ownership is transferred to the government and disposed of accordingly pursuant to Section 1802 of the TCCP, as amended, and as affirmed by the Decision of the Supreme Court dated August 11, 2008 in GR No. 178759, CHEVRON PHILS. INC (nee Caltex Phil. Inc) vs. Bureau of Customs.

For strict compliance.


ROZZANO RUFINO B. BIAZON
Commissioner

