



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

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15 April 2019

**CUSTOMS MEMORANDUM ORDER**

NO. 17- 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 RECALL/LIFTING/RECONSIDERATION/  
SETTING ASIDE OF ANY ORDER/DECREE/DECISION OF  
ABANDONMENT**

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In the absence of a clear and specific provision under the Customs Modernization and Tariff Act (CMTA) of 2016, on resolving a Motion to Recall/Lift/Reconsider/Set Aside any Order/Decree of Abandonment issued by the District Collector having jurisdiction over the goods/shipments, the following guidelines shall be observed:

1. The District Collector shall strictly observe/comply with the implementation of Section 1129 of the CMTA (*Abandonment, Kinds and Effects of*) in relation to Section 407 (*Goods Declaration and Period of Filing*) thereof.
2. The District Collector may initiate and decide abandonment proceedings that may result in the issuance of an Order/Decree/Decision of abandonment upon strict compliance with the notices required under Sections 1129 and 407 of the CMTA and Customs Memorandum No. 16-2019, (*Guidelines on The Sending of Notice under Section 1129 (Abandonment, Kinds and Effects)*) dated 18 March 2019.
3. In case the District Collector issues an Order/Decree/Decision of Abandonment, the aggrieved party may file a written Motion to Recall/Lift/Reconsider/Set Aside with the District Office that issued the same within a period of fifteen (15) days from receipt thereof. The motion shall specifically state the grounds relied upon and the timeliness of the filing thereof.

4. The District Collector shall have the authority to resolve any Motion to Recall/Lift/Reconsider/Set Aside any Order/Decree/Decision of Abandonment within a period five (5) working days from its filing. Thereafter, the District Collector shall transmit to the Office of the Commissioner for confirmation his/her Decision within two (2) days from promulgation/issuance thereof.

5. The Decision of the District Collector duly confirmed by the Office of the Commissioner shall become final and executory within fifteen (15) days from receipt by the owner/importer/consignee of the questioned Order/Decree/Decision unless appealed to the Commissioner in the manner and time specified in Section 114 of the CMTA, which allows appeal from any decision/omission of the Bureau pertaining to an importation, exportation, or any legal claim.

6. The appeal shall set forth new/specific arguments/grounds not raised in the Motion to Recall/Lift/Reconsider/Set Aside any Order/Decree/Decision of Abandonment and with arguments which were simply glossed over, overlooked and/or not treated at all in the appealed Decision.

7. In the absence of specific provision on APPEAL to the Commissioner in abandonment proceedings (*Chapter 6 of the CMTA*), Section 114 of the CMTA shall apply, viz:

“Sec. 114. *Right of Appeal, Forms and Ground.* – Any party adversely affected by a decision or omission of the Bureau pertaining to an importation, exportation, or any other legal claim shall have the right to appeal within fifteen (15) days from receipt of the questioned decision or order.

An appeal in writing shall be filed within the period prescribed in this Act or by regulation and shall specify the grounds thereof.

The Bureau may allow a reasonable time for the submission of supporting evidence to the appeal.”

8. Once the Order/Decree/Decision shall become final and executory, the subject shipments shall be immediately disposed by the concerned District Collector pursuant to Section 1141 of the CMTA, which provides:

“Sec. 1141. *Mode of Disposition.* – The goods subject to disposition may be donated to another government agency or declared for official use of the Bureau, after approval of the Secretary of Finance, or sold at a public auction within thirty (30) days after a ten (10)-day notice posted at a public place at

the port where the goods are located and published electronically or in a newspaper of general circulation.

For purposes of donating the goods as above described, goods suitable for shelter or consisting of foodstuffs, clothing materials or medicines may be donated to the DSWD.”

9. In case of public auction, the District Collector shall comply with the mandatory requirement of publication prescribed in Section 1141 of the CMTA, and shall furthermore strictly comply with CMO No. 02-2019 (*Guidelines in the Conduct of Public Auction and in Setting the Floor Price of Goods Subject thereto*).

Customs Memorandum No. 18-2014 is hereby repealed, and all other issuances that are inconsistent with this Order are hereby amended or modified accordingly.

For strict compliance.



BOC-09-00853

**REY LEONARDO B. GUERRERO**  
Commissioner

APR 15 2019