



MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
ALL SERVICE DIRECTORS
ALL DIVISION CHIEFS
ALL DISTRICT/PORT COLLECTORS
ALL OTHERS CONCERNED



BOC-09-11975

FROM : REY LEONARDO B. GUERRERO
Commissioner *A*

MAR 11 2020

SUBJECT : **Strict Compliance with Customs Memorandum Order (CMO) No. 16-2019 with subject "Guidelines on the Sending of Notice under Section 1129 (Abandonment, Kinds and Effects) of the CMTA"**

DATE : 10 March 2020

On 25 March 2019, CMO No. 16-2019 was signed and issued providing for the guidelines of sending due notice as prescribed under Section 1129 of the Customs Modernization and Tariff Act (CMTA) of 2016.

It has been observed, however, that several cases on appeal have been resolved in favor of the appellants because of the failure of the District Collectors to comply with the due notice requirement. While reversal of decrees of abandonment *per se* is not detrimental to the interest of the government, giving paramount importance to the adherence to legal processes should be strictly observed.

In view thereof, all concerned are hereby directed to strictly comply with CMO No. 16-2019, mindful of the provision that failure to comply shall constitute administrative liability against any employee or official of the Bureau.

For strict compliance.