



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 23, 1993

CUSTOMS MEMORANDUM ORDER
NO. 47-93

TO : All Service Chiefs
All District Collectors of Customs
All Collectors of Customs
Division/Section/Unit Chiefs
All Shipping Lines/Airline
All Importers/Customs Brokers
All others concerned

SUBJECT : Guidelines on Abandonment

By authority of Section 608 of the Tariff and Customs Code of the Philippines, as amended, in relation to R.A. 7651 and CAO 5-93, the following guidelines on abandonment are hereby issued.

A. OBJECTIVES.

- A.1 To serve as a guide to different offices/officers of the Bureau of Customs in the matter of abandonment of imported shipments;
- A.2 To guide the shipping lines/airlines in their respective role in the abandonment process;
- A.3 To serve notice to importers/brokers of the effect of their failure to file their entries or having filed their entries, failed to claim their shipments on time.

B. ADMINISTRATIVE PROVISIONS:

- B.1 Express Abandonment:
 - B.1.1 Shall be in writing;
 - B.1.2 Addressed to the Collector of Customs concerned;
 - B.1.3 Expressly signifying the intention of the owner, importer or consignee to abandon his importation/shipment;
 - B.1.4 Subscribed and sworn to before a notary public or any Customs officer authorized to administer oath under Section 3503 of the TCCP.

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B.2 Implied Abandonment occurs when there is:

B.2.1 Failure to file an entry for the shipment within a non-extendible period of thirty days from the date of discharge of last package from the carrying vessel or aircraft.

The discharge of the last package shall mean the completion of the unloading of the shipment from the international carrier in the case of direct discharge or from the domestic carrier in case of a transhipped cargo.

Notification to the consignee/ importer/ owner, shall be thru the Shipping Line/Airline concerned.

B.2.2 Having filed an entry, the owner/ importer/ consignee or their authorized broker/ representative failed to claim the importation within fifteen days, none extendible, from notification.

B.3 The Collector of Customs is held responsible for the strict implementation of this Order.

B.4 Whenever in this order reference is made to Collector of Customs, it shall be interpreted to mean the District Collector in Principal Ports of Entry and the Subport Collector of Customs in the Subports.

B.5 Whenever in this order reference it made to the Chief, Entry Processing Division it shall be interpreted to mean when applicable, the equivalent Customs officer in other ports.

B.6 Whenever in this order reference is made to the Chief, Auction and Cargo Disposal Division, it shall be interpreted to mean when applicable, the equivalent Customs officer in other ports.

B.7 Whenever in this order reference is made to the Chief, Cash Division it shall be interpreted to mean, when applicable, the equivalent Customs officer in other ports.

B.8 It shall be the obligation and responsibility of the assigned Inspector on board vessel/aircraft to certify the time and date of the discharge of the last imported package from the vessel/aircraft concerned.

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B.9 The Bulletin board where the reproduced copies of the manifest will be posted at the Entry Processing Division shall have a general reminder to all importers/ consignees/ owners/ brokers or representatives that they have only thirty days from discharge of the last package from vessel to file entry otherwise the shipment shall be deemed abandoned pursuant to R.A. 7651.

The Bulletin board where the daily listing of duly processed entries ready for payment and release will be posted will carry a warning that the owner/ consignee/ importer/ broker/ representative has only fifteen days from the date of posting to effect payment and release of their shipment otherwise the same shall be deemed abandoned pursuant to R.A. 7651.

B.10 Consignees/Importers/Owners shall also be notified whenever possible through the shipping line/airline in a preformatted form (Form A7651), as hereinbelow reproduced:

FORM A7651

Republic of the Philippines
Department of Finance
BUREAU of CUSTOMS
M a n i l a

NOTICE PURSUANT TO REPUBLIC ACT 7651

Date

You are hereby informed that you have thirty days to claim your shipment by filing the entry from the discharge of the last package from the carrying vessel/aircraft _____

Failure on your part to file your entry on time shall be deemed a renunciation of all your interest and property rights therein and your shipment shall ipso facto be deemed the property of the Government to be disposed of in accordance with law.

Collector of Customs

C. OPERATIONAL PROVISIONS:

C.1 On Express Abandonment

C.1.1 After receipt by the Collector of Customs concerned of the intention to abandon, in the form as described in B.1.1 to B.1.4, he shall issue an order to the Chief, Auction and Cargo Disposal Division or the equivalent in other ports to dispose of the shipment in the manner prescribed by law.

C.1.2 A copy of the order to Auction and Cargo Disposal Division shall be furnished the Chief, Entry Processing Division or the equivalent in other ports who shall then cause the entry of such fact in the manifest for the shipment.

C.2 On Implied Abandonment:

C.2.1 Where no entry is filed.

C.2.1.1 Immediately after the arrival of the vessel/aircraft the boarding inspector shall submit the copy of the manifest to the Chief, Entry Processing Division who shall cause the reproduction of such manifest. He shall immediately post the reproduced manifest in the bulletin board to be kept for such purpose.

Upon receipt of the certification from the Inspector of the vessel/aircraft as to the time and date of the discharge of the last package, such time and date shall be stamped across such reproduced manifest to inform the transacting public of the thirty day non-extendible period.

C.2.1.2 Immediately after the completion of the unloading of the shipment the Inspector assigned in any vessel/ aircraft shall issue a certification addressed to the Collector of Customs, attention Chief, Entry Processing Division, to such fact specifically stating the time and date of the completion of the unloading from the vessel/ aircraft assigned to him.

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- C.2.1.3 The Chief, Entry Processing Division shall submit a daily report to include a listing of shipments/importations sufficiently described as to its specifics and for him to further certify that per records available, the thirty day period within which to file the entry has lapsed without the consignee/importer filing the entry and that the proper posting as required has been complied with.
- C.2.1.4 The shipping line/airline shall furnish the owners/importers/consignees or their duly authorized representatives Form A7651 whenever such owner/importer/consignee or their duly authorized representative present themselves to the shipping line/airline for the Permit To Deliver Imported Goods (PDIG) or an authority to deliver such shipment to the holder of the Bill of Lading.
- C.2.1.5 Upon receipt of the report in C.2.1.3 and/or C.2.1.4 the Collector of Customs shall issue the order to the Chief, Auction and Cargo Disposal Division for the disposal of the abandoned article(s)/ shipment as provided for by law.
- C.2.2 Where the entry is filed within the prescribed period but shipment remained unclaimed:
- C.2.2.1 The Chief, Cash Division or its equivalent unit shall post a daily listing of entries duly processed and ready for payment and release in bulletin board for the purpose.
- C.2.2.2 The listing shall carry with it the warning to consignees/ owners/ importers/ brokers or duly authorized representative that failure on their part to make payment and/ or claim release of their shipment within fifteen days from the date of listing shall result in the abandonment of their shipment which shall now ipso facto be deemed property of the government.

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C.2.2.3 The Chief, Cash Division or his equivalent in other ports shall also submit a daily listing of shipments where payments/claims for release have not been made inspite of the lapse of fifteen days from the date of posting of the notice.

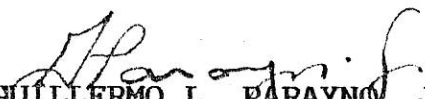
C.2.2.4 On the basis of such report from the Chief, Cash Division or his equivalent in other ports, the Collector of Customs concerned shall issue an order to the Chief, Auction and Cargo Disposal Division or his equivalent in other ports to dispose of the shipment in the manner provided for by law.

D. REPEALING CLAUSE.

All Orders, Memoranda or Circulars which are inconsistent with the provisions of this Order or any part hereof are hereby deemed revoked, suspended or amended accordingly.

E. EFFECTIVITY CLAUSE:

This Order shall take effect immediately.


GUILLERMO L. PARAYNO, JR.
Commissioner