



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

September 25, 2014

CUSTOMS MEMORANDUM ORDER

NO. 18-204

**TO: All District Collectors and Sub-port Collectors
All Other Concerned**

SUBJECT: GUIDELINES ON LIFTING AN ORDER OF ABANDONMENT

SECTION 1. This Customs Memorandum Order applies to any request for lifting of abandonment, on which no final, written decision has been issued by any District Collector or Law Division as of the date of effectivity of this issuance.

SECTION 2. Once either of the following occurs:

- a. When the owner, importer, consignee or interested party after due notice, fails to file an entry within the non-extendible period of thirty (30) days, from the date of discharge of the last package from the vessel or aircraft.
- b. Having filed such entry, fails to claim his importation within fifteen (15) days, except if the reason for failure to claim such importation is an alert order, written or electronically recorded in the e2m system, issued by a Customs official authorized,

then the Collector or Deputy Collector of the port or sub-port where such package or importation shall initiate and conclude abandonment proceedings, resulting in the issuance of an Order of Abandonment on such package or importation, as soon as possible, notwithstanding any appeals or representations from any party to delay such proceedings.

SECTION 3. Only the Commissioner of Customs is authorized to:

- a. Defer or delay abandonment proceedings.
- b. Lift any abandonment order.

SECTION 4. All requests for deferral or delay in abandonment proceedings or lifting of any abandonment order must be done in writing by the Consignee and sent directly to the Commissioner for approval. The Consignee should also send copies of such a request to the District Collector at the port of discharge. If the port of discharge is a sub-port, the Consignee should send such copies to the Sub-Port Collector and the District Collector who has jurisdiction over that sub-port.

SECTION 5. Any such request should contain the following information:

- a. Name of Consignee
- b. TIN # of Consignee
- c. Date of discharge of shipment
- d. Registry Number
- e. Bill of Lading Number
- f. Port of Discharge
- g. Description of Contents
- h. If entry was filed:
 - i. Date of filing of entry; and
 - ii. Entry number
- i. Reason why lifting of abandonment is sought
- h. Documents to attach:
 - i. Copy of bill of lading; and
 - ii. If entry was not filed in e2m: copy of IEIRD

SECTION 6. Notwithstanding any request for deferral or delay of abandonment proceedings, or lifting of abandonment, any and all abandonment and other legal proceedings, whether on-going within the Law Divisions or Legal Services Division of the Bureau of Customs or in any court, and any auction of goods which were the subject of abandonment orders, should proceed without interruption until their conclusion unless there is a written instruction from the Commissioner of Customs to do otherwise. The Office of the Commissioner will notify the District Collector, Sub-Port Collector if applicable, and Consignee of any decision taken on any request. Until such notification, all Customs officials should treat such requests as having been denied, and proceed accordingly.

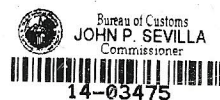
SECTION 7. All District Collectors and Sub-Port Collectors, on or before the effectivity of this issuance, should:

- a. Submit a list to the Commissioner of any requests for lifting of abandonment on which no final, written decision has been issued by the District Collector or Sub-Port Collector, as the case may be, or Law Division of that District
- b. Inform the Consignees who have made such requests that they should comply with the requirements of this CMO.

SECTION 8. REPEALING CLAUSE. Any previous issuance that is inconsistent with this Order, or any part hereof, is deemed repealed or modified accordingly.

SECTION 9. EFFECTIVITY. This Order shall take effect on 13 October 2014.


JOHN P. SEVILLA
Commissioner



SEP 25 2014