



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

26 April 1991

CUSTOMS MEMORANDUM ORDER
NO. 42-91

TO : All District Collectors
The Division Chiefs
All Others Concerned

SUBJECT: Revised Procedure on Declaration and Notice
of Abandonment (Implied)

I. OBJECTIVES

1. To revise procedure in the declaration of Abandonment of shipments not entered within the prescribed period at the major ports of entry.
2. To delegate the functions of the District Collector to the Chief - Entry Processing Division relative to the declaration of abandonment.
3. To establish responsibility in expediting the disposition of abandoned/overstaying shipments.

II. GENERAL CONSIDERATION

The Manifest Clerks of the Entry Processing Division shall be held responsible for the timely and accurate reporting of overstaying cargoes after the lapse of the prescribed period, thru the daily submission of the reports.

Manifested or unmanifested shipments not reported as they fall due for abandonment/seizure as the case may be, shall make the manifest clerk liable for negligence/dereliction of duty.

III. OPERATIONAL PROCEDURES

1. Chief - Entry Processing Division (EPD) shall:
 - a. Identify and prepare the list of shipments not entered within the prescribed period.

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- b. Sign and issue the declaration and notice of abandonment for the District Collector;
- c. Submit to the Law Division, copy furnished Deputy Commissioner for Intelligence and Enforcement Group the above-mentioned list;
- d. Transmit to the Administrative Division the Declaration and Notice of Abandonment.
- e. Furnish the Chief, Auction and Cargo Disposal Division, the list of shipments whose declarations of abandonment are already considered final and executory.

2. Chief - Administrative Division shall be:

Responsible for the proper transmittal/service to the consignees concerned, copy furnished; Law Division.

3. Chief - Law Division shall:

- a. Post the copy of Declaration and Notice of Abandonment at a Bulletin Board accessible to the public;
- b. Perform all appropriate legal functions pertaining to the subject shipments, including the lifting thereof within the thirty-day grace period allowed for the importer to reclaim the shipments;
- c. Send copy of lifting order to EPD.

4. Chief - Auction and Cargo Disposal Division shall:

Upon advice of EPD of the finality of abandonment, perform appropriate disposition of said cargoes.

IV. REPEALING CLAUSE

All memorandum orders in conflict with the provisions of this order are hereby deemed modified and/or repealed accordingly.

V. EFFECTIVITY CLAUSE

This order shall take effect

APR 29 1991

Salvador M. Mison
SALVADOR M. MISON
Commissioner

PROPOSED FLOW CHART

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