



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

MANILA  
SEP 23 1993

CUSTOMS MEMORANDUM ORDER  
NO. 48-93

SUBJECT : AUTOMATIC FORFEITURE

Pursuant to Section 608 of the Tariff and Customs Code, as amended in relation to CAO 6-93, in order to ensure a uniform application in the treatment of misdeclared or undeclared articles as provided for in the last proviso of R.A. 7651, the following guidelines are hereby promulgated:

I - Definition :

- a. The word misdeclared as used in the proviso of Section 2503 as amended by RA 7651 shall mean that the article(s) as found upon examination does not tally with the details of the article(s) as declared in the entry which details identify the declared articles in the entry both for tariff classification and statistical purposes and if the misdeclared article(s) found upon examination can be specifically classified in the Tariff and Customs Code, such misdeclared article(s) does not fall under the same tariff description in the terms of headings and subheadings in the Code as those of the articles declared in the entry.
- b. The word undeclared as used in this proviso of Section 2503, as amended by R.A. 7651, shall refer to articles not specified in the entry or invoice.

II - Having found upon examination the existence of misdeclared/ undeclared articles as above described, the Examiner/Appraiser shall forthwith inform the Collector of Customs of such fact in a report clearly identifying the articles found as misdeclared or undeclared.

III - After receipt of such report, the Collector of Customs if in concurrence thereto, shall direct the Auction and Cargo Disposal Division or its equivalent unit in other ports to dispose the misdeclared or undeclared articles pursuant to law.

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IV - If the Collector of Customs is of the opinion that the declared articles in a shipment, where misdeclared or undeclared articles/items were found, are or were entered and have been used as instruments in the importations of the misdeclared or undeclared article(s), then he shall commence seizure proceedings on the declared articles under Section 2530(f) of the Tariff and Customs Code.

V - Repealing Clause

This Order supersedes all other previous orders, memoranda or circulars issued which are in conflict or inconsistent with this Order and any provision thereof shall be deemed amended or modified accordingly.

VI - Effectivity

This Order shall take effect immediately.

  
GUILLERMO L. PARAYNO, JR.  
Commissioner