



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
1099 MANILA

**CUSTOMS MEMORANDUM ORDER**  
NO. 19-2017

22 September 2017

**SUBJECT: AMENDMENT OF CMO NO. 53-2010 DATED  
DECEMBER 8, 2010 ENTITLED SUPPLEMENTAL  
GUIDELINES IN THE IMPLEMENTATION OF CMO 27-  
2009 RE: POST ENTRY MODIFICATION OF SAD (PMS)  
AND SAD CANCELLATION (SC).**

In the interest of the service, CMO No. 53-2010 dated 8 December 2010 on the Supplemental Guidelines in the Implementation of CMO 27-2009 Re: Post Entry Modification of SAD (PMS) and SAD Cancellation is hereby reiterated and amended to include:

**“4.4 Approval of SAD Cancellations by the Office of the Commissioner.**

No SAD Cancellation shall be allowed unless approved by the Office of the Commissioner.

For the proper implementation of this Order, the District Collector shall forward all requests for SAD Cancellation to the Office Commissioner. An appropriate unit in the said Office shall issue the corresponding clearance and shall return the approved request to the District Collector concerned.

The District Collector, examiner and appraiser and all other concerned personnel shall be responsible for the strict enforcement of this Order and be held administratively liable in case of breach hereof.

Failure of all concerned parties to comply with the foregoing provisions shall subject the erring parties to the imposition of appropriate sanctions, administrative, civil and/or criminal, as may be warranted under the circumstances.

All other provisions of CMO No. 53-2010, which do not conflict with this Order shall remain effective.”

This Order shall take effect immediately.

**ISIDRO S. LAPEÑA, PhD, CSEE**  
Commissioner



OCT 03 2017