



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.

