



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

OFFICE OF THE COMMISSIONER

MEMORANDUM

TO : ALL DISTRICT & SUBPORT COLLECTORS
ALL DEPUTY COLLECTORS FOR ASSESSMENT
ALL FED & IED DIVISION CHIEFS OR EQUIVALENT UNITS
ALL OTHERS CONCERNED

SUBJECT : CANCELLATION OF ENTRIES

DATE : 22 SEPTEMBER 2017

It has come to the attention of this Office that the quantity of Cancellation of Entries has risen, effectively circumventing the procedure laid down by CMO No. 16-2010, Rules and Regulations to Implement CAO No. 4-2004, more particularly on Dutiable Value and CMO No. 53-2010, Supplemental Guidelines in the Implementation of CMO 27-2009 re: Post Entry Modification of SAD (PMS) and SAD Cancellation (SC).

The undue cancellation of entries results in the non-imposition of the Surcharges as sanctioned by Section 1400 of Republic Act No. 10863, otherwise known as the "Customs Modernization and Tariff Act of 2016" (CMTA). As a consequence, the Bureau's performance of its mandate to enhance revenue collection is adversely affected.

Further, attention was raised that said cancellation of entries are performed by the examiners and/or appraisers in grave abuse of discretion.

Thus, the corresponding CMO is issued to amend CMO 53-2010 providing that all requests for SAD Cancellations shall be forwarded to this Office for approval.

Isidro S. Lapeña
ISIDRO S. LAPEÑA, PhD, CSEE
Commissioner



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