



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

*A modernized and credible customs administration that upholds good governance and is among the world's best*

In the matter of abandonment proceeding against the Five  
(5) Overstaying Empty Containers bearing Container Van  
Nos. WFHU1088485, CCLU8614637, HALU5699247,  
CAIU8907875 and TGHU0109853, located at the  
Container Yard of Asian Terminals Inc. (ATI)

Abandonment Proceeding  
No.2025-014

**UNKNOWN OWNERS,**  
Consignee.

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## NOTICE OF ABANDONMENT

This is to notify that the District Collector, Port of Manila, rendered a Decree of Abandonment on **April 23, 2025**, against the above-mentioned overstaying empty containers located at ATI. Failure to file a Motion for Reconsideration within ten (10) days from posting of this Notice shall be constructed as a waiver and the subject containers shall be disposed in accordance with law.

Port of Manila, April 24, 2025.

FOR THE DISTRICT COLLECTOR:

**ATTY. MARVIN GREGORY R. CHAVEZ**  
Acting Chief, Law Division



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## DECREE OF ABANDONMENT

**WHEREAS**, Customs Administrative Order (CAO) No. 08-2019 was issued by then Customs Commissioner Rey Leonardo B. Guerrero, directing the re-exportation of containers arriving whether loaded or empty, within ninety (90) days from the date of discharge of the last package. Section 6.3 thereof provides that a notification shall be sent to the shipping lines fifteen (15) days prior to the expiration of the ninety (90) day period through its registered electronic mail address, either to re-export the container or to pay duties and taxes due thereon.

**WHEREAS**, pursuant to the foregoing CAO, the Customs Container Control Division (CCCD), issued notices to file/lodge the goods declaration of the subject empty containers dated 31 July 2023, 11 March 2024, 16 May 2024 and 29 July 2024, to the respective shipping lines.

**WHEREAS**, after the lapse of fifteen (15) days from the time of notice, no payment of duties and taxes nor a response was received by the CCCD from the respective shipping lines of the subject overstaying empty containers.

**WHEREAS**, the verification made with the Asian Terminals Incorporated (ATI) Mport System shows that the subject overstaying empty containers are still currently located at the ATI South Harbor yard.

**WHEREAS**, in a Disposition Form dated 18 March 2025, the CCCD forwarded the list of the Overstaying Empty Containers and requested for the issuance of a Decree of Abandonment against all empty Overstaying Containers of which shipping lines failed to pay the duties and taxes, located at the ATI Container Yard.

**WHEREAS**, the Law Division, this Port, in order to issue the appropriate Decrees of Abandonment against the subject empty containers, verified whether the same were covered by forfeiture decisions or decrees of abandonment;

**WHEREAS**, the Law Division, this Port, was able to verify that Container Nos. GESU6680656, AMFU8570066, ECMU9442628, YMLU2900849, TGHU9608853, SDS2002352 and ZIMU2648250 or a total of Seven (7) empty containers have been covered by Decrees of Abandonment with Nos. 2021-010, 2020-



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100, 2022-212, 2018-032, and 2019-037, respectively. Thus, the number of overstaying cargoes being requested for issuance of Decree of Abandonment has been reduced to only Five (5);

**WHEREAS**, as of date, despite due notice, no goods declaration was filed by the owner or shipping line of the overstaying empty containers.

**WHEREAS**, CAO No. 01-2015 cites, to wit:

“xxx

xxx

xxx

5. Containers which have not been re-exported by the deadlines stated in Section 2 and 3 above shall be treated as imports. Their owners have the obligation to file import entries and pay duties and taxes for them.

- a. For containers covered by Section 2 above, import entries must be filed not later than 28 August 2015, and final payment of duties and taxes made within fifteen days of the date of filing of the import entry.
- b. For containers covered by Section 3 above, import entries must be filed not later than 30 days, after the lapse of the 90-day period specified in Section 3.a and 3.b, as the case may be, and final payment of duties and taxes made by fifteen days from the date of filing.

xxx

xxx

xxx”

**WHEREAS**, Section 22 of Customs Memorandum Order (CMO) No. 24-2021 states that “*emptied containers which have not been pulled-out by the shipping lines five (5) days after receipt of the notice to claim from the CCCD shall be deemed abandoned and shall be proceeded against by the Bureau pursuant to the rules on abandonment and disposal of forfeited shipments.*”

**WHEREAS**, Section 1129 of Republic Act No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA), provides, to wit:

“Section 1129. Abandonment, Kinds and Effects of. – Imported goods are deemed abandoned under any of the following circumstances;

- a) xxx      xxx      xxx
- b) When the owner, importer, consignee, or interested party after due notice, fails to file the goods declaration within the prescribed period in Section 407 of this Act: *Provided*, That the term goods declaration shall include provisional or incomplete goods declaration deemed valid by the Bureau as provided in Section 403 of this Act. For this purpose, it is the duty of the District Collector, to post a list of all packages discharged and their consignees, whether electronically or physically in the District Office, or send a notice to the consignee within five (5) days from the date of discharge; or
- c) xxx      xxx      xxx
- d) Having paid the assessed duties, taxes, and other charges, the owner, importer or consignee or interested party after due notice, fails to claim the goods within thirty (30) days from payment. For this purpose, the arrastre





or warehouse operator shall report the unclaimed goods to the District Collector for disposition pursuant to the provisions of this Act; or

e) xxx xxx xxx."


**WHEREAS**, the five (5) empty containers bearing Container Van Nos. WFHU1088485, CCLU8614637, HALU5699247, CAIU8907875 and TGHU0109853, located at the Container Yard of ATI, are deemed abandoned pursuant to Section 22 of CMO No. 24-2021 in relation to Section 2 of CAO No. 01-2015 and Section 1129 of the CMTA;

**WHEREFORE**, by virtue of the authority vested in me by law, the five (5) empty containers bearing Container Van Nos. WFHU1088485, CCLU8614637, HALU5699247, CAIU8907875 and TGHU0109853 located at the Asian Terminals Inc., South Harbor Yard are hereby declared **ABANDONED** in favor of the government to be disposed of in the manner provided for by law.

Let copies of this Decree of Abandonment be furnished to all parties and offices concerned for their information and guidance.

**SO ORDERED.**

Port of Manila, Philippines, APR 23 2025

  
**ALEXANDER GERARD E. ALVIAR**  
District Collector  
Port of Manila



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