



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 Instituted against the
shipment under Bill of Lading No.
AMQ0320579 STC: Vacuum Fryer (1
set), Cooling Tower (1 set), and Steam
Boiler (1set), consigned to Vanguard
Logistics Services, Phil. Inc.

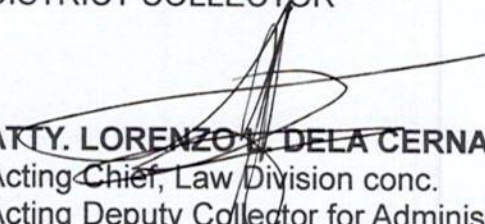
**Abandonment Proceeding (AP)
No. 001-2025**

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NOTICE OF DECREE OF ABANDONMENT

This is to notify that the District Collector of Customs, Port of Iloilo, rendered a Decree of Abandonment on June 26, 2025, against the above-mentioned goods. Failure to file a written Motion to Recall/Lift/Reconsider/Set Aside with the District Office that issued the same within a period of fifteen (15) days from receipt thereof pursuant to provisions of Customs Memorandum Order (CMO) No. 17-2019, shall be construed as a waiver and the subject goods shall be disposed in accordance with the law. The same Notice will be posted on the Bureau's website and Bulletin Board.

BY THE AUTHORITY OF THE
DISTRICT COLLECTOR


ATTY. LORENZO B. DELA CERNA
Acting Chief, Law Division conc.
Acting Deputy Collector for Administration





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DECREE OF ABANDONMENT

This Abandonment Proceeding is instituted against the shipment herein provided below pursuant to Section 1129 (b) of the Customs Modernization and Tariff Act CMTA:

AP NO.	Consignee	B.L NO.	Container No.	Description	Date of Arrival
001-2025	VANGUARD LOGISTICS SERVICES PHILS. INC.	AMQ0320579	ECMU7276261	1x40HC 7 packages STC: Vacuum Fryer (1 set), Cooling Tower (1 set), and Steam Boiler (1 set), under HS Code 841981 from Shandong Road, Qingdao, China, on board vessel MV Otana Bhum	March 04, 2025

On 20 May 2025, the MISTG Acting Site Manager, Mary Grace T. Gain, while checking the Waybill Finder in the e2m system of the shipment covered by **Bill of Lading No. AMQ0320579**, discovered that the said shipment had been tagged as **Abandoned** in the system on 20 March 2025¹.

The **date of discharge of the last package** was on **5 March 2025**² and the **Notice to File goods declaration** was sent to the above consignee on **4 June 2025**³.

Thus, the above-mentioned shipment is deemed abandoned pursuant to Section 1129 (b) in relation to last paragraph of Section 407 of the Customs Modernization and Tariff Act (CMTA), and as explicitly provided under

Section 4.2.1 of Customs Administrative Order CAO No. 17-2019, in the **absence of any request for extension to file goods declaration**, the subject goods are deemed to have been **impliedly abandoned**.

¹ MISTG Memorandum dated 20 May 2025

² Report of Last Discharged dated 04 June 2025

³ Notice to Lodge Goods Declaration dated 4 June 2025





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Section 1129 (b)

XXX

"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".

XXX

Section 407

"Goods declaration must be lodged within 15 (days) from the date of the discharge of the last package from the vessel or aircraft."

XXX

Section 4.2.1 OF CAO No. 17-2019

4.2. Implied Abandonment

4.2.1 Failure to lodge/File Goods Declaration. Goods Declaration must be lodged/filed within the prescribed period in Section 407 of the CMTA, otherwise, the same shall be deemed abandoned, subject to Section 1130 of the CMTA.

WHEREFORE, by virtue of the authority vested in me by law, the above-described shipments are hereby declared **ABANDONED** in favor of the government to be disposed of in manner provided for by law.

Let copy of this Decree of Abandonment be furnished to the party and Offices for their information and guidance.

SO ORDERED.

Port of Iloilo, Philippines, 26 June 2025

CIRIACO DG. UGAY, LCB
District Collector, Port of Iloilo

