PROCEDURES IN THE PROCESSING OF IMPORTER OR CONSIGNEE’S REQUEST FOR EXTENSION OF PERIOD TO FILE ENTRY DECLARATION, CONTINUES PROCESSING OF ENTRIES, UNTAGGING OF ABANDONMENT AND ...

Read online (full-text search, related cases, audio case brief): https://batas.org/library/37657d15a5fb/

Adopted: 28 July 2015
Date Filed: 29 July 2015
WHEREAS, Section 1801 and 1802 of the Tariff and Customs Code of the Philippines (TCCP), as revised by R.A. 7651 (June 4, 1993) provide that:

> " SEC. 1801. Abandonment, Kinds and Effects of – An imported article is deemed abandoned under any of the following circumstances:
>
> a.
>
> When the owner, importer, consignee of the imported article expressly signifies in writing to the Collector of Customs his intention to abandon; or
>
> b.
>
> When the owner, importer, consignee or interested party after due notice, fails to file entry within thirty (30) days, which shall not be extendible, from the date of discharge of the last package from the vessel or aircraft, or having filed such entry, fails to claim his importation within fifteen (15) days, which shall not likewise be extendible, from the date of posting of the notice to claim such importation.
>
> Any person who abandons an article or who fails to claim his importation as provided for in the preceding paragraph shall be deemed to have renounced all his interests and property rights therein" (Underscoring supplied)
>
> " SEC. 1802. Abandonment of Imported Articles. – An abandoned article shall ipso facto be deemed the property of the Government and shall be disposed of in accordance with the provisions of this Code."

WHEREAS, General Annex, Section 3.24 of the Revised Kyoto Convention (RKC), which was ratified by the President on March 16, 2009 and concurred by the Senate on February 1, 2010 and which has the effect of law in our State, provides that:

> " Section 3.24. Standard
>
> At the request of the declarant and for reasons deemed valid by the Customs, the latter shall extend the time limit prescribed for lodging the Goods declaration." (underscoring supplied)

WHEREAS, in accordance the with principle of lex posterior derogat priori (Where a latter law conflicts with an earlier law, the latter law will prevail), a treaty may repeal a statute and a statute may repeal a treaty. [Secretary of Justice vs. Lantion, 322 SCRA 160(2000)] [Secretary of Justice vs. Lantion, 322 SCRA 160 (2000)];

WHEREAS, by virtue of the ratification of the President and concurrence by the Senate, the Revised Kyoto

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

Convention was transformed into a domestic law [Pharmaceutical and Health Care Association of the Philippines vs. Duque III, 535 SCRA 265 (2007)];

WHEREAS, Section 2, Article II of the 1987 Constitution further provides that the Philippines adopts the generally accepted principles of international law as part of the law of the land;

WHEREAS, we are bound by the generally accepted principle of international law of pacta sunt servanda to comply in good faith with our obligations under the Revised Kyoto Convention (RKC) [Government of the United States of America vs. Purganan, 389 SCRA 623 (2002)];

WHEREAS, the Supreme Court in Chevron Philippines, Inc. vs. Commissioner of the Bureau of Customs, 561 SCRA 710 (2008) ruled the following:

> " Thus, there was no need for any affirmative act on the part of the government with respect to the abandoned imported articles since the law itself provides that the abandoned articles shall ipso facto be deemed the property of the government. Ownership over the abandoned importation was transferred to the government by operation of law under Section 1802 of the TCC, as amended by RA 7651. xxx
>
> No doubt by using the term ipso facto in Section 1802 as amended by RA 7651, the legislature removed the need for abandonment proceedings and for a declaration that the imported articles have been abandoned before ownership thereof can be transferred to the government."

WHEREAS, Section 1, Article III of the 1987 Constitution provides that no person shall be deprived of his property without due process of law;

WHEREAS, there is a need to establish a clear, transparent and effective procedure in the disposition of deemed abandoned articles;

NOW WHEREFORE, by the authority vested in me under Section 608 of the TCCP, the following rules are hereby promulgated:

Section 1. When is an importation deemed abandoned. An importation is deemed abandoned under the following circumstances:

- When the owner, importer, consignee of the imported article expressly signifies in writing to the Collector of Customs his intention to abandon, or;

- When the owner, importer, consignee or interested party after due notice, fails to file an entry within thirty (30) days, which shall not be extendible, from the date of discharge of the last package from the vessel or aircraft, or having filed such entry, fails to claim his importation within fifteen (15) days, which shall not likewise be extendible, from the date of posting of the notice to claim such importation.

Section 2. Effects of Abandonment. The following are the effects of abandonment:

- Any person who abandons an article or who fails to claim his importation as provided for in the preceding Section shall be deemed to have renounced all his Interests and property rights therein.

- An abandoned article shall ipso facto be deemed the property of the Government and shall be disposed of in accordance with the provisions of the TCCP.

Section 3. Exceptions. Notwithstanding, the provisions under the preceding Sections, The District Collector of Customs may, at the written request of the importer or consignee within the period provided therein, extend the time limit for goods declaration for reasons deemed valid, such as:

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

- If the failure to file entry was due to:

1)

Fraud;

2)

Accident;

3)

Mistake;

4)

Excusable Negligence; or

5)

Force Majeure

- If the failure to file entry or failure to claim importation was caused by an Alert or Hold Order issued by an authorized BOC Official;

- When there is erroneous tagging (as “abandoned”) of the particular shipment in the E2M within the period before a shipment is deemed “abandoned” (e.g. in case the date of arrival is erroneously provided in the E2M); or

- In case the importer or consignee is a government agency, instrumentality or corporation.

Section 4. Where to file request for extension of time to file entry declaration, for lifting of abandonment, continues processing of entries, untagging of abandonment and other similar requests. The request shall be filed solely with the Office of the Deputy Collector for Operations within the following periods:

- For valid causes under paragraphs a, b and c of the preceding section, within five (5) working days from discovery by the importer or consignee, or his representative of any of the said causes, and

- For the reason mentioned in the paragraph d of the preceding section, at any time before the property subject of the importation is auctioned off.

Regardless of the period mentioned above, no request shall be allowed after the property subject of such request has been auctioned off.

Section 5. Disposition of the Request. The Deputy Collector for Operations shall resolve the request promptly with the concurrence of the District Collector.

Where such request is approved by the District Collector, the same shall be forwarded to the Deputy Collector for Operations for the immediate un-tagging of the abandonment in the E2M System, and for the filing of the entry declaration (if not yet filed) and/or continues processing of the entry filed.

Where such request is disapproved, no abandonment proceeding is required and the subject article ipso facto be deemed the property of the government. The Abandonment shall be coordinated to the Auction and Cargo Disposal Division, or equivalent unit of the port for its immediate disposition under the prevailing laws and rules.

Section 6. Effectivity. This Order shall take effect immediately and shall govern all pending requests for extension of time to file entry declaration, requests for lifting of abandonment, continues processing of entries, untagging of

abandonment and other similar requests

(SGD) ALBERTO D. LINA
Commissioner

Turn this case into an audio lecture - facts, issues, ruling and doctrine - at batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.