

RULES AND REGULATIONS ON ABANDONMENT

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I

Objectives

SECTION 1. To provide guidance on the abandonment of imported shipment/articles.

SECTION 2. To clarify certain provisions of Republic Act 7651.

II

General Provisions

SECTION 3. The two kinds of abandonment are:

- a) Express abandonment
- b) Implied abandonment

SECTION 4. The abandonment is express when the owner/importer/consignee signifies his intention to abandon his shipment in favor of the government, in writing and under oath.

SECTION 5. The abandonment is Implied when:

- a) The consignee/importer/owner fails to file an entry for his shipment within a non-extendible period of thirty days from the discharge of the last package from the carrying vessel or aircraft or
- b) Having filed an entry for his shipment the consignee/importer/owner failed to claim the importation within fifteen days from notification.

SECTION 6. The "discharge of the last package" as the reckoning point to start counting the non-extendible period of thirty days shall mean the completion of the unloading of the shipment from the carrier. However in the case of a transshipment, the period of thirty days shall be reckoned from the discharge of the last package from the domestic carrier at the port of final destination.

SECTION 7. Due notice for any form of implied abandonment in Section 5 abovementioned shall be by notifications for the guidance of the consignee/importer/owner or their duly authorized representative.

SECTION 8. When abandonment whether express or implied, is established, the Collector of Customs shall dispose of the abandoned articles in the manner provided for by law.

SECTION 9. The District Collector of Customs in a Principal Port/or the Collector of Customs in a Sub-port shall be responsible for the strict implementation of this Order.

III

Authority of the Commissioner to Promulgate Additional Implementing Rules and Regulations

SECTION 10. The Commissioner of Customs may promulgate implementing rules and regulations on abandonment and the disposition of abandoned articles.

IV

Repealing Clause

SECTION 11. All Orders, Memoranda or Circulars which are inconsistent with the provisions of this Order or any part hereof are hereby deemed revoked, suspended or amended accordingly.

V

Effectivity Clause

SECTION 12. This Order shall take effect fifteen days after its publication in the Official Gazette or in two newspapers of general circulation.

Adopted: 1 Sept. 1993

(SGD.) GUILLERMO L. PARAYNO, JR.

Commissioner

(SGD.) ERNEST C. LEUNG

Acting Secretary of Finance

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