

**[BOC Customs Memorandum Order No. 24-2015,
July 28, 2015]**

**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 OTHER SIMILAR REQUESTS**

*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 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: