



Republic of the Philippines  
Department of Finance  
**BUREAU OF CUSTOMS**  
1099 Manila

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April 26, 2019

**CUSTOMS MEMORANDUM ORDER**  
NO. 18 - 2019

To: All Deputy Commissioners  
All Directors and Division Chiefs  
All District/Port Collectors  
All Others Concerned

**Subject: ADJUSTMENT OF THE PERIOD OF LODGEMENT OF GOODS  
DECLARATION AND PAYMENT OF DUTIES AND TAXES**

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1. Various port users, both importers and exporters, have called the attention of the Bureau in the discharge of their shipments and delivery of export shipments that they claim are the effects of congestion in the various ports resulting to lost revenue and foregone opportunities.
2. In keeping with the Bureau's mandate to facilitate trade in goods, optimize revenue generation, further ease port congestion, streamline processes and protect the interest of its stakeholders, there is a need to shorten the period of lodgement of Goods and payment of Duties and Taxes.
3. Section 407 (last paragraph) of Republic Act No. 10863 or the Customs Modernization and Tariff Act (CMTA) of 2016, provides:  
  
"Goods declaration must be lodged within fifteen (15) days from the date of discharge of the last package from the vessel or aircraft. The period to file the goods declaration may, upon request, be extended on valid grounds for another fifteen (15) days: *Provided*, that the request is made before the expiration of the original period within which to file the goods declaration: **Provided, however, that the period of the lodgement of the goods declaration maybe adjusted by the Commissioner.**"
4. Accordingly, the 15-day period to lodge goods declaration is hereby shortened to **seven (7) days** from the date of discharge of the last package from the vessel or aircraft.

  
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5. The District Collectors are hereby directed to immediately examine the goods, when necessary, after the goods declaration has been lodged, pursuant to Section 419 of the CMTA, assess the goods, after which, payment of duties and taxes may be made immediately upon receipt of the assessment.

For strict compliance.

  
**REY LEONARDO B. GUERRERO**  
Commissioner  
APR 29 2013

