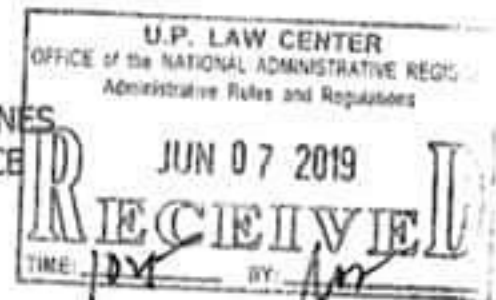




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA 1099



CUSTOMS MEMORANDUM ORDER  
NO. 27-2019

03 June 2019

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

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 lodgment of the declaration 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.
5. The correct data should be inputted in the "DISCHARGE OF LAST PACKAGE" field of the E2M. Chief of Bay Service, Piers and Inspection Division (PID) or its equivalent units shall implement and closely monitor this activity to avoid undue abandonment of shipments in the system.
6. Where the declarant does not have all the information or supporting document to complete the goods declaration, the lodging of provisional goods declaration may be allowed in accordance with Section 403 of the CMTA. In this connection, the E2M system will be adjusted to cover payment of duties and taxes.

Certified True Copy

South Harbor, Gate 3, Port Area Manila 1099 Tel. Nos. 527-4537, 527-1935 (OCOM)  
Website: [www.customs.gov.ph](http://www.customs.gov.ph) • Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph) (PIAD)

Raquel G. De Jesus  
SVCDO  
CRMD - 009

7. Certain shipments may be tagged abandoned by the updated E2M system in the implementation of this Order. A report of those shipments tagged abandoned will be provided by the MISTG to be untagged abandoned by the concerned District Collector. Those not covered by the aforesaid report of the MISTG shall follow the usual process for the lifting of abandonment.
8. 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.
9. All Orders, Memoranda or Circulars which are inconsistent herewith are hereby deemed repealed or amended accordingly.

The CMO shall take effect on 15 June 2019.

For strict compliance.

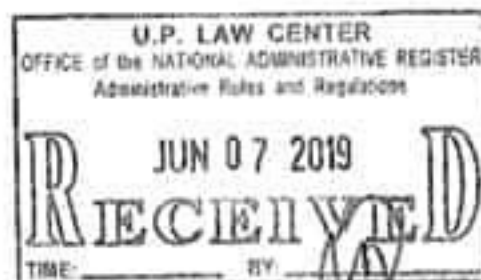


REY LEONARDO B. GUERRERO  
Commissioner

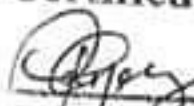
JUN 04 2019



BCC-01-00876



Certified True Copy

  
Raquel G. De Jesus  
SVCOO  
CRMD - ROC

South Harbor, Gate 3, Port Area Manila 1099 Tel. Nos. 527-4537, 527-1935 (OCOM)  
Website: [www.customs.gov.ph](http://www.customs.gov.ph) • Email: [Bcc.cares@customs.gov.ph](mailto:Bcc.cares@customs.gov.ph) (PIAD)