

[REPUBLIC ACT NO. 7651, June 04, 1993]

**AN ACT TO REVITALIZE AND STRENGTHEN THE BUREAU OF
CUSTOMS, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF
THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES, AS
AMENDED**

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

Section 1. Sections 1210,1301,1801,1802,2301,2313, 2503,2601, and 3407 of the Tariff and Customs Code, as amended, are hereby further amended to read as follows:

"Sec. 1210. *Disposition of Imported Articles Remaining on Vessel after Time for Unlading.* — Imported articles remaining on board any vessel after the expiration of the said period for discharge, and not reported for transshipment to another port, may be unladen by the customs authorities and stored at the vessel's expense.

"Unless prevented by causes beyond the vessel's control, such as port congestion, strikes, riots or civil commotions, failures of vessel's gear, bad weather, and similar causes, articles so stored shall be entered within thirty (30) days, which shall not be extendible, from the date of discharge of the last package from the vessel or aircraft and shall be claimed within fifteen (15) days, which shall not likewise be extendible from the date of posting of the notice to claim in conspicuous places in the Bureau of Customs. If not entered or not claimed, it shall be disposed of in accordance with the provisions of this Code."

"Sec. 1301. *Persons Authorized to Make Import Entry.* — Imported articles must be entered in the customhouse at the port of entry within thirty (30) days, which shall not be extendible, from the date of discharge of the last package from the vessel or aircraft either (a) by the importer, being holder of the bill of lading, (b) by a duly licensed customs broker acting under authority from a holder of the bill or (c) by a person duly empowered to act as agent or attorney-in-fact for each holder: *Provided*, That where the entry is filed by a party other than the importer, said importer shall himself be required to declare under oath and under the penalties of falsification or perjury that the declarations and statements contained in the entry are true and correct: *Provided, further*, That such statements under oath shall constitute *prima facie* evidence of knowledge and consent of the importer of violation against applicable provisions of this Code when the importation is found to be unlawful."

"Sec. 1801. *Abandonment, Kinds and Effects of.* — An imported article is deemed abandoned under any of the following circumstances:

"(a) When the owner, importer or 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 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.

"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."

"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.

"Nothing in this section shall be construed as relieving the owner or importer from any criminal liability which may arise from any violation of law committed in connection with the importation of the abandoned article.

"Any official or employee of the Bureau of Customs or of other government agencies who, having knowledge of the existence of an abandoned article or having control or custody of such abandoned article, fails to report to the Collector within twenty-four (24) hours from the time the article is deemed abandoned, shall be punished with the penalties prescribed in Paragraph 1, Section 3604 of this Code."

"Sec. 2301. *Warrant for Detention of Property-Cash Bond.* — Upon making any seizure, the Collector shall issue a warrant for the detention of the property; and if the owner or importer desires to secure the release of the property for legitimate use, the Collector shall, with the approval of the Commissioner of Customs, surrender it upon the filing of a cash bond, in an amount to be fixed by him, conditioned upon the payment of the appraised value of the article and/or any fine, expenses and costs which may be adjudged in the case: *Provided*, That such importation shall not be released under any bond when there is *prima facie* evidence of fraud in the importation of the article: *Provided, further*, That articles the importation of which is prohibited by law shall not be released under any circumstance whatsoever: *Provided, finally*, That nothing in this section shall be construed as relieving the owner or importer from any criminal liability which may arise from any violation of law committed in connection with the importation of the article."

"Sec. 2313. *Review by Commissioner.* — The person aggrieved by the decision or action of the Collector in any matter presented upon protest