

**[ BC CUSTOMS ADMINISTRATIVE ORDER NO. 5-93, September 01, 1993 ]**

**RULES AND REGULATIONS ON ABANDONMENT**

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