



Legal Watch

OCOM MEMO 82-2026



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SUMMARY

The Bureau of Customs (BOC) issued OCOM Memo No. 82-2026 directing all District Collectors to strictly monitor and resolve importations that remain unpaid, unclaimed, or unreleased despite the completion of necessary customs processes. To ensure the efficient utilization of port facilities and protect government revenues, District Collectors are mandated to immediately issue a "Notice of Delinquency with Final Demand to Process Release of Perishable Goods" to concerned importers, consignees, or parties-in-interest.

This Notice serves as a formal demand requiring the recipient to process the release of the specified importations within three (3) days from receipt. The BOC authorizes service of this Notice via personal service, registered mail, courier, or electronic mail, with strict requirements to document proof of service. If an importer fails to comply within the three-day period, the BOC will proceed to auction the perishable goods pursuant to Section 1144 of the Customs Modernization and Tariff Act (CMTA). Furthermore, non-compliance may subject the delinquent party to administrative sanctions, penalties, and the filing of appropriate charges in court. To track enforcement, District Collectors must submit consolidated progress reports to the Office of the Commissioner every fifteen (15) days.

- * **Agency Name**
Bureau of Customs (BOC)
- * **Issuance Title**
Issuance of Notice of Delinquency with Final Demand to Process Release of Perishable Goods
- * **Issuance Date**
June 2026
- * **Link**
<https://customs.gov.ph/wp-content/uploads/2026/06/2026-82-OCOM-MEMO.pdf>





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ACTIONABLE ADVICE

Actionable Advice: Clients involved in the importation of perishable goods must closely monitor their shipments and ensure immediate withdrawal once customs clearance processes are complete. Because the Bureau of Customs is actively clearing congested port facilities, any delays in claiming cleared goods or settling outstanding duties will trigger a Notice of Delinquency.

- Upon receiving a Notice of Delinquency with Final Demand, clients have an extremely narrow window of only three (3) days to process the release of their importations.
- Clients must act swiftly to pay any outstanding duties, taxes, fees, and charges listed in the Notice.
- Failure to secure the release within this 72-hour timeframe will result in the immediate public auction of the perishable goods.
- Beyond the loss of cargo, clients face severe reputational and legal risks, including administrative sanctions, penalties, and potential court litigation.

Logistics and compliance teams should ensure their contact information is updated, as the BOC is authorized to serve these notices electronically (via email) or through standard courier services. Swift coordination with customs brokers is essential to prevent the irreversible auction of valuable perishable inventory.

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