



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA

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PROFESSIONALISM INTEGRITY ACCOUNTABILITY

OCOM Memo No. 162-2021

MEMORANDUM

TO : ENFORCEMENT GROUP
 INTELLIGENCE GROUP
 LEGAL SERVICE-RCMG
 ALL ESS DISTRICT OFFICE
 ALL CIIS FIELD STATION
 ALL DISTRICT COLLECTOR

FROM : REY LEONARDO B. GUERRERO
Commissioner

SUBJECT : SUPPLEMENTAL GUIDELINES ON THE ISSUANCE, IMPLEMENTATION, AND TERMINATION OF A LETTER OF AUTHORITY (LOA)

DATE : 22 November 2021

1. References:

- 1.1 Customs Administrative Order (CAO) No. 03-2019 on "CUSTOMS JURISDICTION AND EXERCISE OF POLICE AUTHORITY";
- 1.2 Customs Memorandum Order (CMO) No. 33-2021 on "RULES ON THE USE OF BODY-WORN CAMERAS IN THE EXERCISE OF CUSTOMS POLICE AUTHORITY AND OTHER CUSTOMS OPERATIONS";
- 1.3 CMO No. 22-2017 on "INSTITUTIONALIZATION OF COMPLETED STAFF WORK (CSW) IN THE BUREAU OF CUSTOMS", as amended;
- 1.4 OCOM Memorandum No. 71-2021 on "REITERATION ON THE SUBMISSION OF REPORTS IN IMPLEMENTING LETTERS OF AUTHORITY (LOA) AND THE FORMALITY TO BE OBSERVED FOR ITS CLOSURE/TERMINATION";
- 1.5 CMO No. 12-2021 on "GUIDELINES ON THE IMPOSITION OF PENALTIES RELATIVE TO THE CUSTOMS ACCREDITATION OF IMPORTERS AND BROKERS";
- 1.6 CMO No. 09-2017 on "STRENGTHENING THE LEGAL SERVICE BY CONSOLIDATING ITS FUNCTIONS UNDER E.O. 724 AND OTHER PERTINENT LAWS, RULES AND REGULATIONS AND CREATING UNITS UNDER THAT SERVICE TO INTENSIFY ITS ROLE IN THE ANTI-SMUGGLING EFFORTS OF THE BUREAU OF CUSTOMS"
- 1.7 Customs Special Order (CSO) No. 55-2021 on "CREATION OF LOA CLEARING HOUSE (LCH)"

2. In reference to CAO No. 03-2019, the following supplemental guidelines shall be observed on the request, issuance, implementation, and closure/termination of a LOA:
 - 2.1 All request for the issuance of a LOA and the subsequent reports shall adhere to the Completed Staff Work (CSW) doctrine as discussed extensively in CMO No. 22-2017. Refer to **annex A** for the specific format of a DF, LOA, Mission Order (MO), letter, and cover sheets.
 - 2.2 A LOA is issued based on a derogatory information gathered and/or received by the Bureau that imported goods, which are probably smuggled, regulated, prohibited, or restricted, are being openly offered for sale or kept in a particular store, stalls, exhibition places, warehouses, and/or enclosures such places not being used principally as a dwelling house.
 - 2.3 Upon receipt of above-mentioned information, the office concerned shall prepare a Disposition Form (DF), with attached draft LOA and Mission Order (MO), discussing the derogatory information and the necessity of subjecting the same to the visitorial power of the Commissioner.
 - 2.4 The said DF and its attachments shall be classified as "**CONFIDENTIAL**" and shall have a cover sheet (see **annex A**). It shall be hand carried by trusted personnel, with proper security clearance, of the requesting office/unit to prevent unauthorized leakage.
 - 2.5 The draft LOA and MO shall identify the composition of the implementing team and the place where the same will be exercised. The implementing team/unit shall be accompanied by the following:
 - 2.5.1 Two (2) or more customs examiners, who shall be in charge in the inventory of the goods;
 - 2.5.2 Other deputized members of National Law Enforcement Agencies (NLEAs), as defined under CAO 3-2019; and
 - 2.5.3 Any member of the Legal Service duly designated by the Director of the Legal Service.
 - 2.6 Once approved by the Commissioner, the same shall be forwarded to the LOA Clearing House (LCH) for recordation and monitoring purposes.

- 2.7 The approved LOA and MO shall then be given immediately by the LCH to the requesting office/unit.
- 2.8 The team leader shall then conduct a pre-operation briefing with all the members of the implementing team and discuss the procedures to be observed for an effective and efficient implementation of the LOA. He/she must also ensure that Body-Worn Cameras (BWC) shall always be used during the implementation of the LOA. At least two (2) personnel shall be tasked to coordinate with the local police force and to the concerned barangay which has jurisdiction over the place where the LOA will be implemented.
- 2.9 The LOA and MO must be shown or exhibited immediately at the start of the exercise thereof. The implementing team shall then enter the subject premises in the presence of the lawful occupant or any person in possession of the goods, or in their absence, any two (2) witnesses who are residents of the same locality, or barangay officials or any representative from the building management or other responsible officers.
- 2.10 The implementing team must determine whether the subject goods are of foreign or local origin. If the subject goods are of foreign origin, the following protocols shall be observed:
- 2.10.1 Prohibited goods should be confiscated/seized under the "plain view doctrine";
- 2.10.2 Regulated or restricted goods with no import permits/clearances and/or proof of payment of duties and/or taxes should immediately be accounted for and be recommended for issuance of Warrant of Seizure and Detention (WSD); and
- 2.10.3 Freely importable goods with no proof of payment of duties and/or taxes adduced within 15 calendar days from the service of LOA, should likewise be recommended for the issuance of WSD.
- 2.11 If the subject goods are found to be of local origin or if the owner, occupant, or person in possession of the goods was able to present within the 15-day period the required import documents evidencing payment of duties and taxes, the implementing team shall then make a report to the Commissioner with a recommendation for termination of the LOA and MO (see **annex B** regarding the memorandum that needs to be attached to said report).

- 2.12 The implementing team must also determine the identity of the lawful occupants, claimants or owners of the warehouse, goods, or premises duly supported by evidence such as but not limited to government issued identification cards, contract of lease, government permits, or such other documents that is sufficient to establish ownership of the subject premises and goods. In the absence of which, the same shall be properly stated in the report including the reason for the non-identification.
- 2.13 Pending presentation of proof of payment of duties and/or taxes and, if applicable, import permits/clearances, Customs Examiners must commence the inventory in the presence of the owner, occupant, or person in possession of the subject imported goods. The same shall be deemed to be under customs custody and the premises where the goods are stored may be padlocked or sealed by the implementing team if the owner, occupant or person in possession of the goods refuses to cooperate and execute an Undertaking stating that the goods will not be removed, sold, or disposed of without prior authority from the Bureau. The warehouse/storage space must be guarded by the Customs Police from the ESS District Office of the Customs District concerned.
- 2.14 An Inventory Report shall be accomplished by the Customs Examiners with the concurrence of the witnesses, and/or the owner, occupant, or person in possession of the goods. The latter's signature is not necessary if the goods are regulated, prohibited, or restricted: however, he or she is entitled to receive a copy of the Inventory Report and must acknowledge the receipt thereof. In case of refusal to receive the said report, a copy thereof shall be posted in any conspicuous space in the building or premises.
- 2.15 Upon failure of the owner to present the import documents within the 15-day period, the implementing team must recommend to the concerned District Collector, the issuance of WSD against the subject imported goods.
- 2.16 Upon issuance of the corresponding WSD, the team leader shall immediately submit a report for the Commissioner with a recommendation for the termination of the LOA and the filing of appropriate cases against the owner/claimant and other persons involve (see *annex B for the necessary attachment*). **Upon approval, it shall be the responsibility of the District Collector concerned to immediately cause the hauling/delivery of the goods into Customs custody, which activity**

shall be witnessed by the members of the implementing team. For this reason, District Collectors are hereby directed to secure and maintain enough warehouses for storing seized articles.

2.17 Further, upon issuance of the WSD, the concerned District Collector shall regularly submit reports to the Commissioner, copy furnished the LOA Clearing House, on the forfeiture proceedings.

2.18 After completion of the transfer of goods, the implementing team shall remove permanently the seals or padlocks placed on the store, stalls, exhibition, places, warehouses, and/or enclosures subject of LOA. A corresponding report must also be submitted to the Commissioner. **At this stage, the LOA and MO shall be deemed *functus officio*.**

3. Photos taken in the implementation of the LOA and during the conduct of an inventory must be geotagged and shall be attached to every report that will be submitted. The member of the implementing team who took the photo must duly certify the same. See **annex C** for the recommended phone application for geotagging.

4. The following reports, in DF format, must be submitted to the Commissioner from the date of implementation and up to its termination:

4.1 Spot/Initial Report

4.2 Progress/Development Report on the following, but not limited to:

4.2.1 Status of inventory/presentation of import entries and proof of payment of duties and taxes;

4.2.2 Issuance of Warrant of Seizure and Detention (WSD);

4.2.3 Identity of the other claimants/owners of the goods;

4.2.4 Status of warehouse or storage space and the goods seized;

4.2.5 Remedies under the CMTA availed by the owner of the goods;

4.2.6 Status of proceedings in the Law Division of the Customs District concerned;

4.2.7 Issuance of forfeiture order; and

4.2.8 Other salient developments;

4.3 Final Report (see **annex B** regarding the memorandum that needs to be attached to said report).

- 5 All the above-mentioned reports, after it has been acted upon by the Commissioner, will be forwarded to the LOA Clearing House for recordation and monitoring purposes.
- 6 All LOA that resulted to a seizure of imported goods worth Php5 million and above and/or contrabands shall be reported to the Secretary of Finance (SOF) and the President. Hence, reports shall be accompanied by a draft of letters for the SOF and the President (see **annex A** for the format).
- 7 **The duration of a LOA, from its implementation to its termination, should not be more than 30 days. Any office/unit causing unnecessary delays in the resolution of a LOA, shall be held liable for administrative offense(s).**
- 8 For immediate and strict implementation.

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Annex " A "

EXCERPT FROM CMO NO. 22-2017

**SECTION 4. GUIDELINES IN THE PREPARATION OF MEMORANDA AND
FORMAT STANDARDIZATION**

All Heads of Office must ensure completeness of their staff work and timeliness of actions on all communications. They shall be held responsible in establishing measures to safe keep, prevent delays and ageing of documents in their possession.

All documents must be consistent and uniform in all Bureau of Customs offices nationwide, as follows:

- A. Heads of Offices, or his/her designated officer must ensure Completed Staff Work in their respective offices' work processes, especially on document preparation. Documents must be well-written and consistent as to form, spelling, grammar, punctuation, hyphenation, typeface (bold, italic, underlined, etc.) and abbreviation. **Further, the content should be direct to the point and concise but comprehensive enough to cover pertinent information. Ideally, it must be constrained to one to three pages of paper only.**
- B. Pursuant to Joint Memorandum Circular No. 1, series of 1986, with subject *"Implementation of the Metric of A4 Size of Writing Paper"*, long and short writing papers (8"x13" and 8"x10.5" respectively) shall no longer be used. **Instead, writing paper in metric of A4 size (210mm x 297mm) shall be used for all written communications.**
- C. Documents submitted for the perusal of the Commissioner must be completely packaged with cover [Disposition Form], appropriate security sheet (as needed), attached documents such as letter, memorandum, report and/or transactional documents (i.e., reference materials, resolutions, proposed policy and the like) with labelled tabbing (if there are more than one attachment) either in roman numerals or alphabets for easy referencing).

X X X X X X X X X

- E. Guidelines and rules set forth in Document Security on Classification and Handling of Documents [Office of the President Memorandum Circular No. 78, s. 1964, as amended] shall apply to complement the preparation and packaging of documents, as applicable.

X X X X X X X X X

- G. [Please use the current header and footer of the Bureau, as shown in this document. When a document consists of two or more pages, page number shall be indicated at the bottom as "Page ___ of ___"]

Annex " A "

Annex "A"

x x x x x x x x x

- I. ["FOR" shall be used if the recipient is higher or equal in rank while "TO" if lower than the sender.]
- J. The date and time formats shall be as follows – 01 January 2021 and 12-hour format
- K. [Texts in all Disposition Form and memoranda shall be printed in 12-point Arial, single-spaced and justified alignment, with paper margins of one inch for all sides. **In case of a letter, see the specifications in the proceeding memorandum of the Commissioner dated 25 September 2019]**

Annex "A"

OCOM Memo No. 162-2021 p.9
2018-11-002 p.2

[Signature]
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Annex " A "

The Commissioner

Originating Office

Initials of the Drafter &
Direct Line (Contact #)

DISPOSITION FORM

For	DATE	Control No.
From		
SUBJECT:		
KLV/5264123		
1. References: (Should be attached) a. b. c. Discussion 2. 3.		
		AO _____ FMO _____ LS _____

Basis-should be attached

Complete and Concise

Concurring Office
Signature and Date

Annex " A "

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OCOM Memo No. 162-2021 p. 10
2018-11-002 p 3

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Annex " A "

If the activity is coordinated with other Divisions

Head of Division recommends the activity

Note: All activities that requires budget must be indicated in the recommendation (exact amount of budget)
Be Specific: For Info or For Approval

COORDINATION (Discuss coordination made regarding the proposed action/activity.)

- 5. Per coordination with the Finance Divisions, funds are available for the requested activity.
- 6.

RECOMMENDATION:

7. In view of all the foregoing **Director, FS** respectfully recommends the approval of fund support amounting to one thousand pesos (Php 1,000.00).

CHIEF OF STAFF

Attachments:

- A. Special Order
- B. Letter to ICCRIMC TWG

OAOCG

CONCUR/NOT CONCUR

Dep Com Signature

Date

Ex. Letters to be signed
Article of a policy

Note: All Attachments must have tabbing (letters only)

Annex " A "



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BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



Annex " A "

PROFESSIONALISM INTEGRITY ACCOUNTABILITY

For	The Commissioner	DATE	Control No.
From		06 August 2021	
Subject			

JDC/09XXXXXXXXXX

_____ (Head, Unit) _____

REFERENCE(S):

- a.
- b.

DISCUSSION(S):

- 1.0
- 2.0

RECOMMENDATION(S):

- 3.0
- 4.0

DONATO B. SAN JUAN

Deputy Commissioner, IAG and Chief-of-Staff, Office of the Commissioner

Attachment(s):

- 5.0
- 6.0

OIG

CONCUR NOT CONCUR

Date:

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2019-09-023



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

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Annex "A"

MEMORANDUM

TO : ALL DEPUTY COMMISSIONERS
ALL DISTRICT/PORT COLLECTORS
ALL OFFICES/UNITS
ALL OTHERS CONCERNED

FROM : *[Signature]*
REY LEONARDO B. GUERRERO
Commissioner *SEP 25 2019*

SUBJECT : **STANDARD FORMAT OF LETTERS FOR
COMMISSIONER'S SIGNATURE**

DATE : 25 September 2019



Consistent with Customs Memorandum Order No. 22-2017, institutionalizing the Completed Staff Work (CSW) in the Bureau of Customs, aimed to improve the Bureau's efficiency, timeliness and effectiveness in its delivery of service to its stakeholders, a standard format is herein prescribed for letters that are for the Commissioner's signature.

All letters shall be prepared in semi-block format. Attached herewith is a sample with instructions on spacing, margins, font size and style and other details.

For your reference and strict compliance.

Annex "A"

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Annex " A "

2018_07-D20



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

FOR : ALL DEPUTY COMMISSIONERS
ALL DIRECTORS
ALL DISTRICT COLLECTORS
ALL BOC OFFICERS AND EMPLOYEES CONCERNED

FROM : *SRMADULL*
GLADYS F. ROSALES, MPA, CESE
Chief of Staff & Deputy Commissioner, IAG

SUBJECT : PROPER ADDRESS OF THE SECRETARY OF FINANCE

DATE : July 11, 2018

For purposes of uniformity and consistency, all communications to the Department of Finance shall address the Secretary in the following manner:

CARLOS G. DOMINGUEZ
Secretary of Finance

This revokes Memorandum dated May 11, 2018 with same subject matter.

For widest dissemination and compliance.

Annex " A "



LETTER OF AUTHORITY
Reference No. _____

Annex " A "

06 August 2021

To: The Owner or his Representative, Administrator, Manager, Lessee, Occupant or Whosoever is in Possession of the Goods in a Warehouse(s)/ Storage house(s) located at _____ (address/description of the place)

Sir/Madam:

This is to introduce the following members of the Bureau of Customs (BOC), (National Law Enforcement Agencies such as PCG, PNP, NBI, etc.,) to wit:

(indicate herein the list of names, including their designation and/or plantilla position, of the implementing team)

to implement Section 224, Chapter 3, Title II of Republic Act (R.A.) No. 10863 otherwise known as Customs Modernization and Tariff Act (CMTA), which reads as follows:

"Section 224. - Power to inspect and visit. — *The Commissioner or any customs officer who is authorized in writing by the Commissioner, may demand evidence of payment of duties and taxes on imported goods openly for sale or kept in storage. In the event that the interested party fails to produce such evidence within fifteen (15) days, the goods may be seized and subjected to forfeiture proceedings: Provided, That during the proceedings, the interested party shall be given the opportunity to prove or show the source of the goods and the payment of duties and taxes thereon: Provided, Further, That when the warrant of seizure has been issued but subsequent documents presented evidencing proper payment are found to be authentic and in order, the District Collector shall, within fifteen (15) days from the receipt of the motion to quash or recall the warrant, cause the immediate release of the goods seized, subject to clearance by the Commissioner: Provided, Finally, That the release thereof shall not be contrary to law."*

In relation thereto, Section 219 of the CMTA states that "any person exercising police authority may, at any time, enter, pass through, and search any land, enclosure, warehouse, store, building, or structure not principally used as a dwelling house".

In furtherance with the above provisions, the visiting officers are hereby **authorized to breakdown** any outer or inner gate or window of buildings, warehouses and/or establishment, if refused admittance of the place after giving

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Annex " A "

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notice for their purpose and to **seize** the goods should the payment duties and taxes cannot be produced upon demand thereof.

Thank you for your cooperation.

Very truly yours,

REY LEONARDO B. GUERRERO
Commissioner

Annex " A "

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BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

06 August 2021

Annex "A"

MISSION ORDER

No. _____

TO:

(indicate herein the list of names, including their designation and/or plantilla position, of the implementing team)

DESTINATION : **Storage House(s)/Warehouse(s) located at**
at (address/description of the place subject of a LOA)

- PURPOSE** :
1. To implement Letter of Authority No. _____;
 2. To conduct inspection of the storage house/warehouse as indicated above;
 3. Require the presentation of the necessary permits and determine the veracity of the documents presented; and
 4. Seize any illegal goods stored at the warehouse.

DURATION : 02 August 2021 until completion of the mission.

- INSTRUCTIONS** :
1. Authorized to carry issued firearms duly covered by Memorandum Receipt/License/Letter Order.
 2. SUBMIT REPORTS DURING AND UPON COMPLETION OF THE MISSION.

REY LEONARDO B. GUERRERO
Commissioner

Annex "A"

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BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

06 August 2021

Annex "A"

CARLOS G DOMINGUEZ
Secretary
DEPARTMENT OF FINANCE
BSP Complex, Roxas Boulevard
Corner Pablo Ocampo St., Manila

Subject: **(BOLD, JUSTIFIED)**

Dear **Secretary Dominguez**:

For the information of the Secretary.

Respectfully,

REY LEONARDO B. GUERRERO
Commissioner

Annex "A"

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BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

06 August 2021

Annex " A "

RODRIGO ROA DUTERTE
President
REPUBLIC OF THE PHILIPPINES
Malacañan Palace, J.P. Laurel Street
San Miguel, Manila

Subject: **(BOLD, JUSTIFIED)**

Dear **President Duterte**:

For the information of the President.

Very respectfully yours,

REY LEONARDO B. GUERRERO
Commissioner

Annex " A "

CONFIDENTIAL

THIS IS A COVER SHEET
(Unclassified if not covering Confidential Document)

WARNING

THE UNAUTHORIZED DISCLOSURE OF INFORMATION CONTAINED IN ATTACHED DOCUMENT(S) WHILE NOT ENDANGERING NATIONAL SECURITY WILL BE PREJUDICIAL TO THE INTEREST OR PRESTIGE OF THE NATION, ANY GOVERNMENTAL ACTIVITY, OR WILL CAUSE ADMINISTRATIVE EMBARRASSMENT OR UNWARRANTED INJURY TO AN INDIVIDUAL, OR WOULD BE OF ADVANTAGE TO A FOREIGN NATION.

RESPONSIBILITY OF PERSONS HANDLING THE ATTACHED DOCUMENT(S):

1. DO NOT LEAVE THE DOCUMENT(S) UNATTENDED EXCEPT WHEN PROPERLY SECURED.
2. TRANSFER THE DOCUMENT(S) ONLY TO PERSONS WHO NEED TO KNOW AND WHO POSSESS THE REQUIRED SECURITY CLEARANCE.
3. IF SO REQUIRED OBTAIN A RECEIPT WHENEVER RELINQUISHING CONTROL OF THE DOCUMENT(S).

STORAGE:

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REPRODUCTION.

COPIES MAY BE MADE OF THESE DOCUMENTS EXCEPT WHEN THE ORIGINATING OFFICE HAS SPECIFICALLY STATED THAT NO COPY SHALL BE MADE WITHOUT PRIOR AUTHORITY.

DISPOSITION:

THIS COVER SHEET NEED NOT BE INCLUDED WHEN THE ORIGINAL DOCUMENT IS PERMANENTLY FILED.

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MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

Annex "B"

MEMORANDUM

TO : CUSTOMS AND OTHER GOVERNMENT OFFICERS,
EXERCISING POLICE AUTHORITY, AUTHORIZED TO
IMPLEMENT LETTER OF AUTHORITY (LOA)
NO. _____ WITH MISSION ORDER (MO)
NO. _____

FROM : REY LEONARDO B. GUERRERO
Commissioner

SUBJECT : TERMINATION OF LOA NO. _____ AND MO
NO. _____

DATE : _____

- 1.0 Reference(s):
 - 1.1 Disposition Form (DF) for the Commissioner dated _____ on "*(title of DF)*";
 - 1.2 OCOM Memorandum Order No. _____ dated 22 November 2021 on "*SUPPLEMENTAL GUIDELINES ON THE ISSUANCE, IMPLEMENTATION, AND TERMINATION OF A LETTER OF AUTHORITY (LOA)*"; and
 - 1.3 Customs Administrative Order (CAO) no. 03-2019 on "*CUSTOMS JURISDICTION AND EXERCISE OF POLICE AUTHORITY*"

- 2.0 In view of the above references, LOA no. _____ and MO no. _____ is hereby terminated. _____ (*state reasons herein*)

- 3.0 Moreover, you are hereby ordered to carry out the applicable action as laid out in par. 2.16 of OCOM Memorandum Order No. _____ dated 22 November 2021 and remove, if there is any, the padlock or seal placed upon the subject's premises.

- 4.0 For your information and compliance.

Annex "B"



BUREAU OF CUSTOMS
MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM INTEGRITY ACCOUNTABILITY

MEMORANDUM

Annex " B "

TO : **ATTY. MARIA YASMIN OBILLOS-MAPA**
Acting Director, Legal Service
Executive Director, BATAS
RCMG

FROM : **REY LEONARDO B. GUERRERO**
Commissioner

SUBJECT : **SEIZED SMUGGLED GOODS AT THE WAREHOUSE
LOCATED AT (ADDRESS OF THE WAREHOUSE
SUBJECT OF LOA)**

DATE : _____

-
- 1.0 References:
- 1.1 Attached Disposition Form (DF) for the Commissioner dated _____ on " (title of DF) ";
 - 1.2 OCOM Memorandum Order No. _____ dated 22 November 2021 on "SUPPLEMENTAL GUIDELINES ON THE ISSUANCE, IMPLEMENTATION, AND TERMINATION OF A LETTER OF AUTHORITY (LOA)"; and
 - 1.3 Customs Administrative Order (CAO) no. 03-2019 on "CUSTOMS JURISDICTION AND EXERCISE OF POLICE AUTHORITY".
- 2.0 You are hereby ordered to file the appropriate charges against the owner/claimant of the seized smuggled goods and/or the owner/lessee of the warehouse, wherein the said goods where found, located at (address of the warehouse subject of LOA).
- 3.0 For immediate compliance.

Annex " B "

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Annex "C"



GPS Map Camera: Geotag Photos

Add GPS stamp on camera Photos

OPEN



Annex "C"