

2016-01-009



Republic of the Philippines  
Department of Finance  
Bureau of Customs  
1099 Manila

MASTER COPY

## PORT OPERATIONS SERVICE

### MEMORANDUM

**FOR : ALL CHIEF EXPORT DIVISION**

**DATE : 06 JANUARY 2016**

**SUBJECT : EXPORT DOCUMENTATION OF PRUDENCE  
DEVELOPMENT AND MANAGEMENT CORPORATION**

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This refers to the letter of Australian Border Force dated 6 January 2016 seeking assistance on the investigation of an Australian Company importing cigarettes from the Philippines allegedly suspected of under declaring the import duties and value. (Please see attached Annex "A"). They are in need of all the documents that are available for transactions that took place from 01 January 2015 to 31 December 2015, to wit;

1. All export documents<sup>2</sup> from the Philippines to Australia for company Prudence Development.
2. The associated invoices and packing lists for export to Australia from Prudence Development.
3. The master airway bills for these exports. (Please see attached Annex "B" as example.)

You are hereby directed to submit the abovementioned documents **on or before 20 January 2016**. Please likewise submit **soft copies** of the above documents to the Export Coordination Division, Port Operations Service, at [ecd.boc@gmail.com](mailto:ecd.boc@gmail.com).

If there are no export transactions in your port relevant to this request, kindly state them in your reply.

**For strict compliance.**

  
**VER ANGELO N. SUMABAT**  
Acting Director, Port Operations Service



6 January 2015

Director, Port Operations Service  
Bureau of Customs  
South Harbor, Port Area Manila, Philippines

Dear Director Sumabat,

This refers to your letter dated 2 December 2015 responding to my request seeking assistance on the investigation of an Australian company importing cigarettes from the Philippines allegedly suspected of under declaring the import duties and value.

Thank you for your prompt and positive response to my enquiries.

As mentioned in my previous correspondence I am seeking copies of export documentation from Philippine Bureau of Customs which would be used for evidentiary purposes. We believe this activity may have resulted in more than \$11M AUD in revenue evasion.

I have attached three document types that would assist us in the investigation. I would appreciate all documents that are available for transactions that took place 01/01/2015 to 31/12/2015.

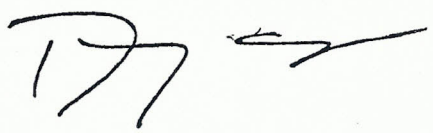
1. All export documents from Philippines to Australia for company Prudence Development. The attached document is one example and we expect approximately 220 documents similar to this.
2. The associated invoices and packing lists for exports to Australia from Prudence Development.
3. The master airway bills for these exports.

We believe that these documents are being correctly described at the Philippines end. The intention is to use these documents as evidence together with documents already gathered in Australia to prove the fraud.

I will be handing over this case to Inspector Niall Kerr as I am due to return to Australia next week. He can be contacted on +60 3 2146 5738 or +60 12 315 1923 or via email [niall.kerr@dfat.gov.au](mailto:niall.kerr@dfat.gov.au). He is available to meet your staff in the Philippines to facilitate this request if required.

I look forward to hearing the results of this investigation and would like to sincerely thank you for your support in this matter.

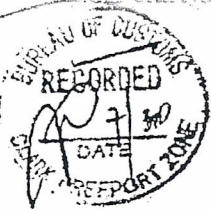
Kind Regards



Superintendent Danielle Yannopoulos  
Counsellor (Immigration and Border Protection)  
Australian Border Force  
Australian High Commission Kuala Lumpur

2016-01-09 10:4

Annex B



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

MASTER COPY



CARGO ex. S. S. .... arrived ..... 20.....

LIGHTER-CASCO, B and R. No. ....  
Name PEUDENCE DEV'T.

Ship's side delivery. Permit-delivery Order No. ....  
Sent to COLL. OF CUSTOMS NATA

LOCKED AND SEALED:

In charge of guard ..... Permit No. ....

Carrier left vessel at ..... m. Arrived at { Pier B.W.H. } at ..... m.

MARKS	NUMBER OF PACKAGES	KIND OF PACKAGES	CONTENTS, IF KNOWN	REMARKS
N/M	18	Cases	Filter Cigarettes	
	2	Cases	Empty Cartons	G. Weight 306.00 Kgs. N. Weight 286.00 Kgs.
*****Nothing Follows*****				
DRIVER : G. CORFUZ				
PLATE # : UPY760				
LIC. # : NO3-92-134023				
SEAL # : 1119				
7. 30 76				
COMPLIANCE TO EXISTING LAWS, RULES AND REGULATION IN RELATION TO TARIFF AND CUSTOMS CODE AND CONTINUOUS UNDERGOING OFFICIAL RECEIVED BY PROPER OFFICER AT THE PORT OF DESTINATION				

Port of .....  
J. SANCHEZ  
In charge of Carrier  
B. SANFONA  
Discharging Inspector





**INVOICE**

**MASTER COPY** *[Handwritten initials]*

No. 15/PDMC/X0274

Date: November 26, 2015

**INVOICE FILTER CIGARETTES & CARTONS**

on account and risk of M **TOBACCO ASIA PACIFIC PTY LIMITED**

339 Wallgrove Road, Eastern Creek,  
NSW 2766 Australia  
   
 

arks & Nos.	Description	Quantity	Unit Price	Amount
N/M	SPOONBILL CIGARETTES EMPTY CARTONS	18 Cases	\$80.00 Case	\$1,440.00
		2 Case	\$12.00 Case	\$24.00
	F.O.B. VALUE	\$1,464.00		
	IMPTD. MAT'LS.	\$1,284.00		
	LABOR	\$180.00		
			USD	\$1,464.00

**SAY TOTAL ONE THOUSAND FOUR HUNDRED SIXTY FOUR US DOLLARS ONLY**

**PRUDENCE DEV'T. & MGM'T CORP.**

*[Handwritten signature]*



PRUDENCE DEVELOPMENT & MANAGEMENT CORPORATION  
Unit 40 Pateros, P.O. Box 12000, Alabang, Muntinlupa, Metro Manila, Philippines 1511 Area: Clark Special Economic Zone, Angeles City, Pampanga, Philippines  
Tel: 12-5, 5225630 Fax: (43) 5225631

# PACKING LIST MASTER COPY

No. 15/PDMC/K0274

Date November 28, 2015

## PACKING LIST of FILTER CIGARETTES & CARTONS

For account and risk of M TOBACCO ASIA PACIFIC PTY LIMITED

339 Walingrove Road, Eastern Creek  
NSW 2768 Australia

Marks & Nos.	Description	Quantity	Net Weight	Gross Weight
	SPOONBILL CIGARETTES EMPTY CARTONS	8 Cases 2 Case (50 Pcs)	270 Kgs 16.00 Kgs	288 Kgs 18.00 Kgs
	SPOONBILL MASTER CASE DIMENSION L = 46 CM W = 25 CM H = 58 CM			
	2 PCS SPOONBILL CARTON DIMENSION L = 46.2 CM W = 25 CM H = 58.4 CM			
		20 Cases	286.00 KGS	306.00 KGS

PRUDENCE DEV'T & MGM'T CORP.

MASTER COPY

242 MEL 1979 261\*

255-1990-2831

S.E.A. INCL. FREIGHT FORWARDING CORP.  
UNIT 2-2 ROMAN BUILDING  
ORIENTAL BLDG 2/F, 260A BRISBANE  
ROAD, SINGAPORE

Air Waybill

INTERNATIONAL AIRWAYS  
INC. 1000 BIRLA

EAST BRIDGE PLY LIMITED  
SUITE 21506 11A  
SARAWAK, RM 150 LUSSEMBURG  
TEL. 61-404-481-185

General Terms and Conditions of Carriage  
In agreement of the general conditions of carriage...  
which are hereby accepted by the consignee...  
The carrier shall not be liable for any loss or damage...  
unless it is proved that the carrier, his servants or agents...  
were negligent in the management of the cargo...  
The carrier shall not be liable for any loss or damage...  
caused by fire, theft, pilferage, breakage or leakage...  
unless it is proved that the carrier, his servants or agents...  
were negligent in the management of the cargo...  
The carrier shall not be liable for any loss or damage...  
caused by war, strikes, riots, civil commotion, sabotage...  
or any other cause beyond the control of the carrier...  
The carrier shall not be liable for any loss or damage...  
caused by the acts of God, public enemies, or any other...  
cause beyond the control of the carrier.

ADRIAN CARGO BILLS, INC.

FREIGHT PREPAID

255-21-218545-0004

QUANTIA INTERNATIONAL AIRPORT

Origin	By Air	By Sea	By Road	By Rail	By Other	By Other	By Other	By Other	By Other	By Other	By Other
KUL	255205										
Destination											
MELBOURNE											
Weight											
295											
Volume											
295											
Value											
25,711.12											

THIRTY (30) CARTONS MARKED AS ADDRESSED...  
PLEASE NOTIFY CONSIGNEE ACCORDINGLY UPON ARRIVAL...

No. of Pieces	Weight	Volume	Value	Rate	Charge	Total	Remarks
30	295		295	87.18	57.64	\$1,711.12	CONSOLIDATED CARGO AS PER ATTACHED MANIFEST  LOT NO.: 046C

Freight	Weight Charge	Volume Charge	Other Charge	Total
\$1,711.12				\$1,711.12
<p>S.E.A. INCL. FREIGHT FORWARDING CORP. 1979/261</p> <p>NOVEMBER 30, 2015 MELB/AUSTRALIA G. L. YEO</p>				

Original 3 (for Consignee)





# E.R.S. International Freight Forwarding Corp.

UNIT 2A, KOMAR BLDG. 1145 BR. A SANTOS AVENUE  
BRGY. SAN DONISKO, SUCAT, PARRANGUE CITY PHILIPPINES  
TEL: +63-2-8227026 FAX: +63-2-8229934

## CARGO MANIFEST

CONSIGNEE TO: EASY CARGOS PTY LIMITED  
SUITE 508 THE CHURCH ST  
PARRAMATTA NSW 2150  
AUSTRALIA  
TEL NO: 61-204-481-125

DATE : NOV 10, 2015  
SEAWB : 212-1999-7511  
FLYOUT : MF-705  
FINAL DESTN : MELBOURNE  
LOT NO. : 0420

Name of Shipper	Name of Consignee	Rank	No. of Pcs.	Commodity	Mode of Payment
PRUDENCE DEVELOPMENT & MANAGEMENT CORP. UNIT 10 BELENCE INDUSTRIAL PARK, MANUEL ROSAS HIGHWAY BISTARIA, CLARE SPECIAL ECONOMIC ZONE, ANGELES CITY PAMPANCA, PHILIPPINES	TORAYCO ASIA PACIFIC PTE LIMITED 179 WALL GROVE ROAD, EASTERN CREEK, NSW 1766, AUSTRALIA	0150150	20 CINS	CIGARETTE AND CARBOARD PACKING BOXES	Freight Prepaid
----- Nothing Follows -----					

PREPARED BY

  
Cristina Navarro

2016-01-009 P.9



