



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



234752033

REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 130 – 2020 (NAIA)

- versus -

Shipment covered by FEDEX AWB No. 396028406588, which was found to contain Eight Thousand US Dollars (US\$8,000.00), and consigned to **DANIEL MONTALBAN** of Block 4, Lot 28, Melbourne Street, Villa Olympia Complex, Phase 1-B, San Vicente, San Pero, Laguna.

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DECISION

This resolves the seizure and forfeiture proceedings instituted against the above-captioned shipment pursuant to the Warrant of Seizure and Detention issued by the District Collector, this Port, on 30 September 2020, for violation of Section 1400 (Misdeclaration) in relation to Section 1113 (L) of the Customs Modernization and Tariff Act (CMTA), and Bangko Sentral ng Pilipinas (BSP) Circular No. 308, series of 2001.

The antecedent facts of the instant case are as follows:

1. Subject shipment arrived on August 31, 2020 via Federal Express from the USA under AWB No. 023-6583 6691/396028406588, and inbounded at the Federal Express Warehouse Facility inside the PSI Warehouse, CBW No. 31;
2. During the x-ray screening of inbound shipments at the Fedex Warehouse Facility, subject shipment showed suspicious images on the x-ray monitor, so it was marked with "X" and set aside for verification after the inbounding process of incoming shipments;
3. Consignee Montalban, through the Licensed Customs Broker of Fedex, filed Informal Entry No. 240846, declaring the shipment as "Correspondence", and with value of US\$1.00;
4. WHEREAS, on September 25, 2020, Jerry Jovencio A. Ebio, Jr, COO III, Informal Entry Unit, PAL/PSI/FEDEX Assessment Composite Division, conducted an actual examination of the shipment. When opened, the package contained a magazine wherein there were eight envelopes inserted in between the pages. The envelopes contained dollar bills in \$100 and \$50 denominations. Actual count thereof yielded the total amount of US\$8,000.00, consisting of forty (40) pieces of \$100 dollar bills and eighty (80) pieces of \$50 dollar bills. Thereafter, the dollar bills were returned to the package, sealed and turned over to the Warehouseman on duty for custody inside the Collector's Corral at the Fedex Warehouse Facility;
5. In a Memorandum dated 25 September 2020, Customs Examiner Ebio reported his findings to the District Collector, this Port, thru Ma. Verna S. Villar, COO V and Acting Chief, Informal Entry Unit, and Dan E. Oquias, Acting Chief, PAL/PSI/FEDEX Assessment Composite Division, and recommended for the issuance of Warrant of Seizure and Detention against the subject shipment for violation of Section 1400 in relation to Section 1113 (L) of the Customs Modernization and Tariff Act (CMTA), and BSP Circular No. 308, series of 2001;

6. In the Discrepancy Report submitted by Customs Examiner Ebio, the percentage of discrepancy in the duty and tax to be paid as legally determined and what was declared amounted to 93%; that when the percentage of discrepancy in the duty and tax to be paid as legally determined and what is declared amounted to more than 30% as in the instant case, the same shall constitute a prima facie evidence of fraud. Thus, the importer has the burden of proof to show why its shipment should not be forfeited in favor of the government;

7. The instant case was set for Preliminary Conference at the Law Division on 19 October 2020 at 10:00 o'clock in the morning. A copy of the Notice of Preliminary Conference was sent through LBC Express on October 14, 2020 to Daniel Montalban at his given address, and copies thereof were personally served to the Government prosecutor at the Prosecution and Litigation Division, Legal Service, this Bureau, and to Customs Examiner Ebio at the PAL/PSI/FEDEX Assessment Composite Division.

Despite the said notification, Claimant Montalban failed to appear on the date and time of the scheduled Preliminary Conference to litigate the instant case. The seizure case is therefore deemed submitted for resolution on the basis of the documents available and pursuant to the laws, rules and regulations applicable hereto.

WHEREFORE, by virtue of the authority vested by law in this Office, and in compliance with applicable customs laws, rules and regulations, it is hereby ordered and decreed that the Eight Thousand US Dollars found in the subject shipment be, as it is hereby declared forfeited in favor of the government for violation of Section 1400 in relation to Section 1113 of the Customs Modernization and Tariff Act (CMTA), and BSP Circular No. 308, series of 2001, to be turned over to the Collection Division, this Port, to be accounted for as part of the revenue collection of this Port.

Let copies of this Decision be furnished to the parties and offices concerned for information, and a copy thereof to be posted on the Bulletin Board of the Law Division, this Port, for information of all concerned.

S O O R D E R E D.

NOV 5 2020

NAIA Customhouse, Pasay City, Metro Manila, _____November 2020.


CARMELITA M. TALUSAN
District Collector