



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

Republic of the Philippines,

Seizure Identification

No. CFZ **041-2022**

-versus-

Shipment of **"NRP DISPLAY UNIT"** which arrived at Federal Express (FedEx) Clark Hub on 05 April 2022 under House Airway Bill No. 776415637398 from Maryland, USA

Consignee:

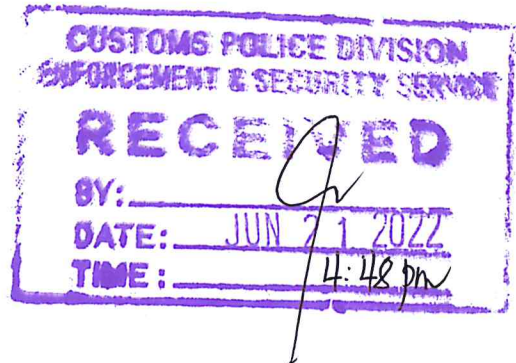
MSGT PACHECO

MACS ATC COMPANY KILO

Subic Bay International Airport, Argonaut Hwy, Bldg. 8015, RM 162, Subic Bay Freeport, 2222

Claimant.

X-----X



NOTICE OF HEARING

TO: MSGT PACHECO

MACS ATC COMPANY KILO

Subic Bay International Airport, Argonaut Hwy, Bldg. 8015, RM 162, Subic Bay Freeport, 2222

Greetings!

Please be notified that there will be a hearing on the above entitled case on **27 June 2022, Monday at 1:30 PM and 28 June 2022, Tuesday, 10:30 AM**, at the Bureau of Customs - Port of Clark, M.A. Roxas Highway, Clark Freeport Zone, Pampanga.

Failure to appear on the said scheduled hearing shall be construed as a waiver on your part to be heard or to adduce evidence and the case shall be deemed submitted for resolution.

Port of Clark, Clark Freeport Zone, Pampanga.
20 June 2022

ATTY. ERWIN T. MENDOZA
Deputy Collector for Administration



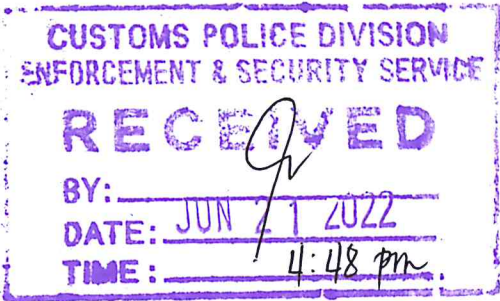
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MSGT PACHECO
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Claimant.

X-----X

WARRANT OF SEIZURE AND DETENTION

To: SP/Capt. Arnel A. Baylosis
District Commander
ESS-CPD, Port of Clark

Greetings!

WHEREAS, on 05 April 2022, a shipment from Maryland, USA said to contain “**NRP DISPLAY UNIT**” under House Airway Bill No. 776415637398 consigned to a certain MSGT PACHECO (MACS ATC COMPANY KILO) with address at Subic Bay International Airport, Argonaut Hwy, Bldg. 8015, RM 162, Subic Bay Freeport, 2222 arrived at the Federal Express (FedEx) Clark Hub and requested to file under informal entry goods declaration with a declared value of USD 2,400.00;

WHEREAS, on 11 April 2022, Customs Examiner Michael John Ramos conducted physical examination on the subject shipment which noted the following discrepancies pertaining to the value and quantity of the said shipment:

AS DECLARED	AS FOUND
Item: NRP DISPLAY UNIT	Item: NRP DISPLAY UNIT
Quantity: Three (3) pieces	Quantity: Three (3) pieces
Total Value: USD 2,400.00	Total Value: USD 25,266.00 (based on a document found during physical examination)
Tariff Heading: 8528.72.99 – 10%	Tariff Heading: 8528.72.99 – 10%

COMPUTATION OF ESTIMATED DUTIES, TAXES, AND OTHER PAYABLES			
	AS DECLARED	AS FOUND	DIFFERENCE (97%)
Customs Duty	PHP 13,958.00	PHP 136,088.38	PHP 122,130.38
VAT	PHP 19,124.36	PHP 180,600.38	PHP 161,476.02
500% Surcharge	-	PHP 1,583,443.80	PHP 1,583,443.80
Total	PHP 33,082.36	PHP 1,900,132.56	PHP 1,701,638.40

WHEREAS, upon evaluation of the submitted importation documents with declared value of USD 2,400.00 and the requisition and invoice/shipping document with a total value of USD 25,266.00 found during physical examination of the said shipment, more than 30% discrepancy in duties and taxes found which constitute a prima facie evidence of fraud;

WHEREAS, on 20 June 2022, the Office of the District Collector received a Memorandum dated 06 June 2022 from Mr. Ramos, Customs Examiner, thru Atty. Danilo Ballena Jr., Mr. Karl Cortes, and Mr. Jason Paul Pagala, Deputy Collector for Assessment, FedEx Special Duty Collector, and Customs Appraiser, respectively, recommending the issuance of a Warrant of Seizure and Detention (WSD) against the subject shipment for violation of Section 1113 par. I (3, 4, & 5) of Republic Act (R.A.) No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA) in connection to Section 1400 "Misdeclaration, Misclassification, and Undervaluation in Goods Declaration" without prejudice to the application of fines or penalties provided under Section 1401 of the same act;

WHEREAS, upon evaluation thereof, this office finds probable cause for the issuance of WSD against the subject shipment for violation of Sections 1113 par. f and I (3 & 4) and 1400 of R.A. No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA);

WHEREFORE, by virtue of the power vested in me by law, and in compliance with pertinent Customs law, rules and regulations, you are hereby ordered to forthwith seize the aforementioned articles and take custody over the same pending termination of the seizure and forfeiture proceedings and/or until further order from this Office. In this connection, please be guided by Customs Memorandum Order No. 8-84, particularly on the matter of making a return of service and submission of inventory of list of the subject articles.

SO ORDERED.

20 June 2022, Port of Clark, Clark Freeport Zone, Pampanga.


ALEXANDRA Y. LUMONTAD
District Collector

Copy furnish:
Karl S. Cortes
Special Duty Collector, FedEx
Japhet G. Mercado
Warehouseman, FedEx



*Commissioner of Customs
Commission on Audit
BATAS, Legal Service
Intelligence Group
Account Management Office
Risk Management Office
CIIS-Port of Clark*