



MEMORANDUM

TO : ALL DISTRICT COLLECTOR
ALL LAW DIVISION OF CUSTOMS DISTRICTS
ALL CUSTOMS EXAMINER
ACCOUNTS MANAGEMENT OFFICE-IG
LEGAL SERVICE-RCMG



BOC-05-24133

FROM : 
RANIEL T. RAMIRO
Deputy Commissioner, Intelligence Group

SUBJECT : ADDITIONAL GUIDELINES TO BE OBSERVED IN PREPARATION OF DISPOSITION FORMS AND WARRANT OF SEIZURE AND DETENTION IN RELATION TO CUSTOMS MEMORANDUM ORDER (CMO) NO. 12-2021 AND CUSTOMS ADMINISTRATIVE ORDER (CAO) NO. 10-2020

DATE : 18 January 2022

1. References:

- a. Customs Memorandum Order (CMO) No. 12-2021 on "GUIDELINES ON THE IMPOSITION OF PENALTIES RELATIVE TO THE CUSTOMS ACCREDITATION OF IMPORTERS AND BROKERS";
- b. Customs Administrative Order (CAO) No. 10-2020 on "SEIZURE AND FORFEITURE PROCEEDINGS AND APPEALS PROCESS"; and
- c. Instruction of the Commissioner.

2. The Commissioner has observed that reports and Warrants of Seizure and Detention (WSD) relating to the abovementioned CMO and CAO, most of the time, fail to indicate the required/important details such as the description and quantity of the property sought to be seized.

3. You are hereby reminded that under Sec. 6.3 of CAO No. 10-2020, the following information must be averred in the WSD:

- a. Docket Number;
- b. Collection District;
- c. Alleged violation(s) of the CMTA and other related laws and regulations;
- d. **Description and quantity of the property sought to be seized;**
- e. For vessels, aircrafts, and/or other conveyances the Registry Number, if available;

- f. Consignee, owner(s) and/or possessor of the property sought to be seized, if known;
 - g. Location of the goods to be seized; and
 - h. Date issued.
4. The above information must also be reflected in the Disposition Forms submitted to the Commissioner.
 5. Moreover, in citing the alleged violation(s) of the CMTA and other related laws and regulations, the same must be applied to the facts of the case. For example:

“ The shipment, declared as containing one (1) unit of 2015 Porsche Boxster, was found to contain one (1) unit of 2021 Porsche 911 Turbo in violation of Section 1400 of R.A. 10863 (CMTA).

Under the said section, misdeclaration as to description of the goods is committed through insufficient or wrong description of the goods or use of wrong tariff heading resulting to a discrepancy in duty and tax to be paid between what is legally determined upon assessment and what is declared.

In this case, the 2021 Porsche 911 Turbo was declared as a 2015 Porsche Boxster, in violation of Section 1400 of the CMTA, resulting to a discrepancy in duty and tax to be paid in the amount of _____.”
 6. For immediate compliance.

Copy furnished:

The Commissioner