



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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Republic of the Philippines

PUERTO PRINCESA SEIZURE
IDEN. NO. 2022-08

- versus -

One (1) Unit Motor Banca marked as "FBCA Princess Nathalia" color white and blue powered by one (1) Kingston engine 16HP and one (1) Kingston engine 12HP with more or less fifty-five (55) containers Crude Oil with total estimated market value of Php107,250.00.

Unknown Claimant

X -----X

DECISION

This resolves the seizure proceeding instituted against the above-mentioned motorized vessel for violation of Section 1113 and Section 1401 of R.A. 10863 otherwise known as the "Customs Modernization and Tariff Act" (CMTA), in relation to Bureau of Internal Revenue (BIR) rules and regulations;

The antecedent facts of the instant seizure case are as follows:

On 22 January 2022, personnel of Coast Guard Sub-Station Rizal conducted an anti-smuggling operation at Purok Liwayway, Brgy. Punta Baja, Rizal, Palawan. This resulted to the confiscation of abandoned crude oil, twenty seven (27) containers that was found along the shoreline and twenty eight (28) containers on board motor banca "FBCA Princess Nathalia" described as having color white and blue and powered by one (1) Kingston engine 16HP and one (1) Kingston engine 12HP. There was no owner present during the time of inspection on the said items. Thus the team confiscated the abandoned smuggled crude oil with estimated market value of **One Hundred Seven Thousand Two Hundred Fifty Pesos** (Pph107,250.00).

Thereafter, the apprehending operatives conducted an inventory of the goods, which yielded the following items, to wit:

QUANTITY	ARTICLES AND DESCRIPTION
One (1) unit	Motor Banca "FBCA Princess Nathalia" color black and red
Two (2)	Kingston Engine 16HP and Kingston Engine 12HP
Two (2)	Shaft
Two (2)	Propeller
Fifty-Five (55) containers	Crude Oil

On 16 March 2022, CG CDR Antolin R. Cayabo, Station Commander, Coast Guard Station Brooke's Point, requested the District Collector, this Port, through Gladys D. Fontanilla-Estrada, Port Collector, Sub-Port of Puerto Princesa for the issuance of the Warrant of Seizure and Detention (WSD) against the above-described items and vessel;

Finding existence of probable cause, the District Collector, Port of Batangas, issued a Warrant of Seizure and Detention (WSD) docketed under Puerto Princesa Seizure Identification No. 2022-08, dated on the 04th day of April 2022, against the subject goods/items for violation of Section 1113 (a), (f), (k) and (l) and Section 1401 of the CMTA, in relation to BIR rules and regulations;





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A notice was sent to the claimants directing to submit a Position Paper together with the documentary evidence and affidavits of witnesses within seven (7) working days from receipt of the notice;

Despite the lapse of more than seven days, the claimant failed to submit its position paper as directed. Consequently, the instant case was submitted for resolution based on the uncontroverted documents on record;

In the absence of any evidence to refute the violations charged against the subject goods/articles, this Office finds the above-described articles liable for forfeiture for violation of Section 1113 paragraph (a), (f), (k) and (l) of the CMTA, in relation to BIR rules and regulations;

“Section 1113. *Property Subject to Seizure and Forfeiture.* - Property that shall be subject to seizure and forfeiture include:

(a) Any vehicle, vessel, or aircraft, including cargo, which shall be used unlawfully in the importation or exportation of goods or in conveying or transporting smuggled goods in commercial quantities into or from any Philippine port or place. The mere carrying or holding on board of smuggled goods in commercial quantities shall subject such vehicle, vessel, aircraft, or any other craft to forfeiture: Provided, that the vehicle, vessel, aircraft or any other craft is not used as a common carrier which has been chartered or leased for purposes of conveying or transporting persons or cargo;

(f) Goods, the importation or exportation of which are effected or attempted contrary to law, or any goods of prohibited importation or exportation, and all other goods which, in the opinion of the District Collector, have been used, are or were entered to be used as instruments in the importation or the exportation of the former;

(k) Any conveyance actually used for the transport of the goods subject to forfeiture under this Act, with its equipage or trappings, and any vehicle similarly used, together with its equipment and appurtenances. The mere conveyance of smuggled goods by such transport vehicle shall be sufficient cause for the outright seizure and confiscation of such transport vehicle but for the forfeiture shall not be effected if it is established that the owner of the means of conveyance used as aforesaid, is engaged as common carrier and not chartered or leased, or that the agent in charge thereof at the time, has no knowledge of the unlawful act;

(l) Goods sought to be imported or exported;

(1) Without going through a customs office, whether the act was consummated, frustrated, or attempted;

(3) Through a false declaration or affidavit executed by the owner, importer, exporter, or consignee concerning the importation of such goods;





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- (5) Through any other practice or device contrary to law by means of which such goods entered through a customs office to the prejudice of the government.”

Moreover, herein Claimant failed to overcome the burden of proof in forfeiture proceedings, to wit:

“**Section 1123.** In all proceedings for the forfeiture of any vehicle, vessel, aircraft, or goods under this Act the burden of proof shall be borne by the Claimant.”

WHEREFORE, by virtue of the authority vested in me by law, it is hereby ordered and decreed that the one (1) unit motor banca marked as “FBCA Princess Nathalia” color white and blue powered by one (1) Kingston engine 16HP and one (1) Kingston engine 12HP with more or less fifty five (55) containers Crude Oil be **FORFEITED** in favor of the Government to be disposed of in the manner provided for by law.

Let copies of this Decision be furnished all parties and offices concerned for their information and guidance.

SO ORDERED.

Port of Batangas, Philippines, FEB 27 2024 .


ATTY. MA. RHEA M. GREGORIO
District Collector

