



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION  
NO. 032-2024 (NAIA)

-versus-

One Hundred Twenty Thousand Pesos (Php120,000.00) in Php1,000 denomination, seized from incoming passenger **TAN LIT HORNG**, a Malaysian national, who arrived on 18 September 2023 on board Flight PR 731 from Kuala Lumpur, Malaysia, under Held Baggage Receipt No. 00100007020.

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**WARRANT OF SEIZURE AND DETENTION**

TO: The District Commander  
ESS-CPD, NAIA District Office

WHEREAS, on 20 March 2024, the hand-carried baggage of a male Malaysian passenger named Tan Lit Horng with Passport Number A70230975, on board flight PR 731 from Kuala Lumpur, Malaysia, underwent a non-intrusive examination by XIP Operator Michael MARinez and was referred to Customs Examiner Angela Coleen V. Talactac for physical inspection.

WHEREAS, Customs Examiner Angela Coleen V. Talactac asked if he had completed a Customs Baggage Declaration Form (CBDF), the passenger handed over the duly filled-out CBDF and answered "YES" to item number 1, which pertains to Philippine Currency and/or Philippine Monetary Instrument in excess of PHP50,000.00.

WHEREAS, Passenger Tan Lit Horng declared the amount of One Hundred Seventy Thousand pesos (Php170,000.00) in the duly filled out Currency Declaration Form.

WHEREAS, Customs Examiner Talactac proceeded with the actual counting of the Philippine Currency in the presence of the passenger, Tan Lit Horng and was witnessed by ESS Agent SA1 Reggie Rhey Belleza, CIIS Agent Christian Paul Llovit, and Flight Supervisor Jerico E. Flores. The actual amount counted and verified by Customs Examiner Talactac was One Hundred Seventy Thousand Pesos (PHP170,000.00). The amount of Fifty Thousand Pesos (Php50,000.00) was returned to Passenger Tan Lit Horng.

WHEREAS, Held Baggage Receipt (HBR) No. 00100007020 was issued for the excess amount of One Hundred Twenty Thousand Pesos (Php120,000.00) and was turned over to Analiza Reyes of the Inbond Unit, Baggage Assistance Division for safekeeping.

WHEREAS, in a Memorandum dated 21 March 2024, Customs Examiner Angela Coleen V. Talactac and Flight Supervisor Jerico E. Flores, thru Atty. Danilo M. Campos, Jr., Chief, Arrival Operations Division, Mark Jhon O. Almase, Ph.D., Assistant Deputy Collector for Passenger Service, and Norsalem Raymond M. Mama-o, Acting Deputy Collector for Passenger Service, reported to the District Collector, this Port, the said incident and recommended for the issuance of Warrant of Seizure and Detention against the amount of PHP120,000.00 for violation of Section 117 of the Customs Modernization and Tariff Act (CMTA), and Bangko Sentral ng Pilipinas (BSP) Circular No. 1146, series of 2022, entitled "Amendments to the Rules on Cross-Border Transfer of Local and Foreign Currencies".



WHEREAS, Section 4 of the Manual of Regulations on Foreign Exchange Transactions (updated as of May 2023), states:

**Section 4. Cross-Border Transfer of Local and Foreign Currencies.**

"1. Local Currency. A person may import or export, or bring into or take out of the Philippines, or electronically transfer, legal tender Philippine notes and coins, checks, money order and other bills of exchange drawn in pesos against banks operating in the Philippines in an amount not exceeding PHP50,000.00 without prior authorization by the BSP.

Amounts in excess of aforementioned limit shall require: (a) prior written authorization from the BSP; and (b) in case of Physical cross-border transfer of Philippine currency, declaration of the whole amount brought into or taken out of the Philippines using prescribed Currency Declaration Form (Annex K)."

WHEREAS, after a careful evaluation of the documents submitted and applicable customs laws, rules and regulations, the NAIA District Collector finds probable cause for the issuance of Warrant of Seizure and Detention against the One Hundred Twenty Thousand Pesos (PHP120,000.00) for violation of Bangko Sentral ng Pilipinas (BSP) laws, rules and regulations, in relation to Section 117 of the Customs Modernization and Tariff Act (CMTA).

WHEREFORE, by virtue of the authority vested by law in this Office, and in compliance with applicable customs laws, rules and regulations, you, together with the representatives of the concerned offices, are hereby ordered to seize the subject Philippine Notes in PHP1,000 denomination in the total amount of One Hundred Twenty Thousand Pesos (PHP120,000.00) from Malaysian passenger **TAN LIT HORNG** for violation of Section 117 of the Customs Modernization and Tariff Act, Section 4 of the Manual of Regulations on Foreign Exchange Transactions, and Republic Act No. 7653 dated 14 June 1993 (The New Central Bank Act); and to turn over the same to the Collection Division for custody and safekeeping, pending the resolution of the seizure case by the Law Division, and/or until ordered by the District Collector, this Port.

Strict compliance with Customs Administrative Order (CAO) No. 10-2020, particularly on the matter of making a return of service and the submission of the Inventory Report or list of the articles seized within the period indicated therein, is likewise directed. Failure to do so shall render this Warrant of Seizure and Detention *ipso facto* considered null and void and shall subject the defaulting officer to the appropriate administrative charges and penalties in accordance with existing laws, rules and regulations.

**SO ORDERED.**

BOC-NAIA, Pasay City, <sup>01 APR 2024</sup> April 2024.

  
ATTY. MARIA YASMIN M. OBILLOS-MAPA  
District Collector, BOC-NAIA

Wdy/law/moz

