




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : **KARREN APRIL A. NOROÑO-GABION**
Officer-in-Charge
Public Information and Assistance Division (PIAD)

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

FROM : 
ATTY. WALLY ANN D. YUMUL
Acting Chief, Law Division

SUBJECT : **PUBLICATION IN THE BOC WEBSITE OF THE ISSUED
WARRANT OF SEIZURE AND DETENTION (WSD)**

DATE : **11 JUNE 2024**

This refers to the herein attached Warrant of Seizure and Detention (WSD):

- SEIZURE IDENTIFICATION NO. 076-2024 (NAIA)** : Republic of the Philippines vs. Two Hundred Fifty Thousand Pesos (Php250,000.00) intercepted from incoming traveler YONGBAEK SEO on 22 May 2024;
- SEIZURE IDENTIFICATION NO. 077-2024 (NAIA)**: Republic of the Philippines vs. Six Hundred Five Thousand Japanese Yen (JPY605,000.00) intercepted from incoming passenger **KATSUAKI NAKANO** on 18 April 2024; and
- SEIZURE IDENTIFICATION NO. 078-2024 (NAIA)**: Republic of the Philippines vs. One Hundred Ninety-Five Thousand Pesos (Php195,000.00) Philippine Currency intercepted from incoming passenger **HYUNG SUB KIM** upon his arrival at the NAIA Terminal 1 on 10 May 2024.

As the aforementioned passengers/claimants have indicated insufficient addresses in the Philippines, the WSDs must be served by posting in the bulletin board of this Port and by electronic posting in the BOC website for fifteen days, as provided under Section 6.5.2 of CAO No. 10-2020, to wit:

6.5.2. To the owner of the goods or his authorized representative.

For the purpose of serving the WSD, the importer, consignee, named in the bill of lading or airway bill, or possessor shall be deemed the owner of the goods.



If the owner is unknown, with insufficient address, or a foreign entity or individual, service shall be effected by posting of the WSD by the ESS in the bulletin board of the concerned collection district office, **and by electronic posting through the BOC website, or printed publication, for fifteen (15) days.**

In view of the foregoing, this Office respectfully requests that the copy of the WSD on **Seizure Identification Nos. 076-2024 (NAIA), 077-2024 (NAIA) and 078-2024 (NAIA)**, respectively, be electronically posted with the BOC website for fifteen (15) days. A copy of said warrant is herein attached. Furthermore, scanned copies thereof were also forwarded to Piad@customs.gov.ph and Jessil.garlando@customs.gov.ph.





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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11 June 2024

MR. TONGBAEK SEO
Executive Hotel

Subject : Seizure Identification No. 076-2024 (NAIA)
Republic of the Philippines vs. Two Hundred Fifty Thousand Pesos (Php250,000.00) intercepted from incoming traveler **YONGBAEK SEO** on 22 May 2024

Dear **Mr. Tongbaek Seo**

This refers to the seized currency which is covered by Seizure Identification No. 076-2024 (NAIA) issued on June 10, 2024 by the District Collector, this Port. A copy of the Warrant of Seizure and Detention is attached for reference.

As part of the on-going seizure and forfeiture proceedings for the aforementioned shipment, you are hereby directed to submit a Verified Position Paper **within seven (7) days** from receipt hereof, copy furnished the Government Prosecutor, Prosecution and Litigation Division, Legal Service, Bureau of Customs, Port Area, Manila, to discuss the following:

1. Issues of the Case;
2. Proposed Stipulation and Admission;
3. Arguments;
4. Exhibits; and
5. Possibility of settlement.

Kindly send your Verified Position Paper, with pertinent attachments to lawdivision.naia@gmail.com/naia-boc.cares@customs.gov.ph.

Very truly yours,


ATTY. HYACINTH A. MIRANDA
Officer-on-Case



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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 076-2024 (NAIA)

-versus-

Two Hundred Fifty Thousand Pesos
(Php250,000.00) intercepted from
incoming traveler **YONGBAEK SEO**
on 22 May 2024.

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 22 May 2024, at the NAIA Terminal 1, the hand-carried baggage of a male Korean traveler named Yongbaek Seo with Passport Number M92206747, on board flight PR419 from Korea, underwent non-intrusive inspection by X-ray Inspector Michael Martinez and was referred to Customs Examiner Kimberly Sangalang.

WHEREAS, before conducting physical examination, Customs Examiner Sangalang, the assigned examiner to Yongbaek Seo's baggage, asked him to submit his duly filled-out Customs Baggage Declaration Form (CBDF). It was noted that passenger Kim answered "No" to all items in the General Declaration of the CBDF, except for item No.1 which pertains to the Philippine Currency in excess of Php50,000.00. When he asked the traveler if he carried with him Philippine currency of more than Fifty Thousand Pesos (Php50,000.00) he replied in the affirmative. Afterwards, the Customs Examiner Sangalang proceeded with the examination.

WHEREAS, the examination yielded to the discovery of three bundles of One Thousand Peso Bills Philippine Currency in individual money envelopes. At this time, Examiner Sangalang again asked the traveler how much Philippine Peso he was carrying. The traveler verbally declared the amount of Three Hundred Thousand Pesos (Php300,000.00), which is consistent to what was written in the Currency Declaration Form (CDF). Thereafter, Customs examiner explained to him that Philippine Currency in excess of Fifty Thousand Pesos (Php50,000.00) requires a prior authorization from the Bangko Sentral ng Pilipinas (BSP).

WHEREAS, thereafter, COO III Sangalang proceeded with the actual counting of the Philippine Currency in the presence of passenger Yongbaek Seo and witnessed by Special Agent 1 Chucky Austria, CIIS Agent Christian Paul F. Llovit, and was supervised by Acting Flight Supervisor Diana Abigail E. Asilo. The actual amount counted and verified is Three Hundred Thousand Pesos (Php300,000.00).

WHEREAS, the amount of Fifty Thousand Pesos (Php50,000.00) was returned to the traveler and the remaining Two Hundred Fifty Thousand Pesos is withheld under Held Baggage Receipt No. 00100007761 and turned-over to Annalyn L. Reyes of the In-bond Unit, Baggage Assistance Division for safekeeping.

WHEREAS, in a Memorandum dated 23 May 2024, Customs Examiner Kimberly Sangalang and Flight Supervisor Diana Abigail E. Asilo, 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 Two Hundred Fifty Thousand Pesos (Php250,000.00) in violation of Section 117 of the CMTA on Regulated Importation and Exportation; and 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 subject Philippine Notes in the amount of Two Hundred Fifty Thousand Pesos (Php250,000.00) for violation of Section 4 of the Manual of Regulations on Foreign Exchange Transactions, in relation to Sections 117 and 1113 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 Php1,000.00 denomination in total amount of Two Hundred Fifty Thousand Pesos (Php250,000.00) intercepted from Korean passenger named **YONGBAEK SEO** for violation of Sections 117 and 1113 of the Customs Modernization and Tariff Act, Section 4 of the Manual of Regulations on Foreign Exchange Transactions (as amended by BSP Circular Nos. 794 dated 18 April 2013, 874 dated 08 April 2015; 922 dated 23 August 2016 and 1146 dated 26 May 2022), 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.

JUN 10 2024

BOC-NAIA, Pasay City, _____, June 2024.

ATTY. MARIA YASMIN M. GABILLOS-MARA,
District Collector, BOC-NAIA

Wdy/lew/ham





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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11 June 2024

MR. KATSUAKI NAKANO
Sheraton Hotel

Subject : Seizure Identification No. 077-2024 (NAIA)
Republic of the Philippines vs. Six Hundred Five Thousand
Japanese Yen (JPY605,000.00) intercepted from incoming
passenger **KATSUAKI NAKANO** on 16 April 2024

Dear **Mr. Katsuaki Nakano**

This refers to the seized currency which is covered by Seizure Identification No. 077-2024 (NAIA) issued on June 10, 2024 by the District Collector, this Port. A copy of the Warrant of Seizure and Detention is attached for reference.

As part of the on-going seizure and forfeiture proceedings for the aforementioned shipment, you are hereby directed to submit a Verified Position Paper **within seven (7) days** from receipt hereof, copy furnished the Government Prosecutor, Prosecution and Litigation Division, Legal Service, Bureau of Customs, Port Area, Manila, to discuss the following:

1. Issues of the Case;
2. Proposed Stipulation and Admission;
3. Arguments;
4. Exhibits; and
5. Possibility of settlement.

Kindly send your Verified Position Paper, with pertinent attachments to lawdivision.naia@gmail.com/naia-boc.cares@customs.gov.ph.

Very truly yours,


ATTY. MANUEL O. ZURBITO JR.
Officer-on-Case



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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 07A-2024 (NAIA)

-versus-

Six Hundred Five Thousand
Japanese Yen (JPY605,000.00)
intercepted from Incoming
Passenger **KATSUAKI NAKANO**
on 18 April 2024.

x-----x

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 16 May 2024, at the NAIA Terminal 3, the hand-carried baggage of a male Japanese passenger named Katsuaki Nakano with passport number TT1843440 on board flight NH869 from Japan, underwent non-intrusive inspection by X-ray Inspection Project Joshua Zurbito was referred to Customs Examiner Jane A. Celino.

WHEREAS, before conducting the physical examination, Customs Examiner Celino asked the passenger to submit his duly filled out Customs Baggage Declaration Form (CBDF). It was noted that the passenger answered "NO" to all the items in the General Declaration of the CBDF, except for Item No. 2 which pertains to the Philippine Currency in excess of Fifty Thousand Pesos (Php50,000.00). He declared in writing on his Currency Declaration Form (CDF) the amount of Six Million Japanese Yen (JPY 6,000 000.00) he had on his carry-on baggage. The passenger also scanned his e-Travel QR code and revealed the same declaration as his manual CDF which is Six Million Japanese Yen (JPY 6,000,000.00).

WHEREAS, Customs Examiner Celino proceeded with the examination and actual counting in the presence of the passenger Katsuaki Nakano, ESS Special Agent 1 Archer Peniza and Acting Flight Supervisor Dianne Karen V. Caceres. The Customs Examiner used the Customs Cashier's money counting machine due to a faulty BSP money counting machine. The actual amount counted and verified by the Customs Examiner is Six Million Six Hundred Five Thousand Japanese Yen (JPY6,605,000.00) which was more than the amount the passenger declared on his CDF and e-Travel declaration. Customs Examiner Celino explained to the passenger that Foreign Currency in excess of the declared amount on the CDF is subject for confiscation in violation of RA 10863, Section 1113 – Property Subject to Seizure and Forfeiture of the Customs Modernization and Tariff Act (CMTA) in relation to BSP Circular 1146 Series of 2022 – Amendments to the Rules on Cross Border Transfer of Local/Foreign Currency.

WHEREAS, after the verified counting of the Japanese Yen, a total amount of Six Million Japanese Yen (JPY 6,000,000.00) was returned to the passenger based on his declaration. A Held Baggage Receipt (HBR) Number 00100010350 was issued for the excess amount of Six Hundred Five Thousand Japanese Yen (JPY 605,000.00).

WHEREAS, the confiscated Japanese Yen was turned over to Jonathan Mesa of the In-bond Unit, Baggage Assistance Division for safekeeping.



WHEREAS, in a Memorandum dated 20 May 2024 to the District Collector, this Port, Customs Examiner Jane A. Celino and Acting Flight Supervisor Dianne Karen V. Caceres, thru Atty. Danilo M. Campos, Jr., Chief, Arrival Operations Division, Mr. Mark Jhon O. Almase, Ph.D., Assistant Deputy Collector for Passenger Service, and Mr. Norsalem Raymond M. Mama-o, Deputy Collector for Passenger Service, reported their findings and recommended the issuance of Warrant of Seizure and Detention against the amount Six Hundred Five Thousand Japanese Yen (JPY 605,000.00) for violation of Section 1113 of the Customs Modernization and Tariff Act (CMTA) Property Subject to Seizure and Forfeiture; and BSP Circular No. 1146 Series of 2022-Amendments to the Rules on Cross-Border Transfer of Local and Foreign Currencies”.

WHEREAS, a clarificatory hearing was conducted on 24 May 2024, attended by Atty, Danilo M. Campos, Jr., Chief, Arrival Operations Division, Diane Karen V. Caceres, Acting Flight Supervisor, Jane A. Celino, Customs Examiner, and the passenger Mr. Katsuaki Nakano and his interpreter Ms. Ma. Divina Copon.

WHEREAS, the said passenger insisted that he is in good faith as he approached COO III Celino to signify his intention to declare. However, it was also established that his E-Travel Declaration and his Currency Declaration Form (CDF) both indicated that he is only carrying Six Million Japanese Yen (JPY6,000,000.00) contrary to the amount as found in the actual examination which is Six Million Six Hundred Five Thousand Japanese Yen (JPY6,605,000.00).

WHEREAS, as enunciated by the Supreme Court, “Settled is the rule that good faith cannot be invoked to avoid forfeiture, for forfeiture proceedings are in rem and directed against the *res*, not the *persona*. Considering the very nature of seizure and forfeiture proceedings to be one in rem, petitioner’s defense of alleged good faith on its part is of no moment and unavailing. Similarly, petitioner cannot conveniently escape the forfeiture of the subject shipment on the alleged ground of good faith and lack of knowledge of the error appearing in its import entry.” (COC vs. Evergood Merchandising Co., Inc. CAG.R SP No. 51213, July 31, 2001, citing Vide *Vierneza vs. COC*, 24 SCRA 394; *COC vs. Manila Star Ferry, Inc.* 227 SCRA 317; *COC vs. Court of Tax Appeals*, 138 SCRA 581).

WHEREAS, Customs Examiner Celino, Acting Customs Flight Supervisor Caceres, and Atty. Danilo M. Campos relied on the fact that the examination was done absent any showing of bad faith, and hence, covered by presumption of regularity in the performance of official duties and functions.

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.

xxx

2. Foreign Currency. Any person, who brings into or takes out of the Philippines foreign currency, as well as other foreign currency-denominated bearer monetary instruments, in excess of USD10,000 or its equivalent is required to declare the whole amount brought into or taken out of the Philippines using the prescribed Currencies Declaration Form

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 JPY 605,000.00 for violation of Sections 117 and 1113 of the Customs Modernization and Tariff Act, Section 4 of the Manual of Regulations on Foreign Exchange Transactions (as amended by BSP Circular



Nos. 794 dated 18 April 2013, 874 dated 08 April 2015; 922 dated 23 August 2016 and 1146 dated 26 May 2022), 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.

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 amount of JPY 605,000.00 from incoming passenger **KATSUAKI NAKANO** for violation of Sections 117 and 1113 of the Customs Modernization and Tariff Act, Section 4 of the Manual of Regulations on Foreign Exchange Transactions (as amended by BSP Circular Nos. 794 dated 18 April 2013, 874 dated 08 April 2015; 922 dated 23 August 2016 and 1146 dated 26 May 2022), 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, JUN 10 2024 June 2024.

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

Wdy/law/moz





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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11 June 2024

MR. HYUNG SUB KIM
Hotel Hilton Manila

Subject : Seizure Identification No. 078-2024 (NAIA)
Republic of the Philippines vs. One Hundred Ninety-Five
Thousand Pesos (Php195,000.00) Philippine Currency
intercepted from incoming passenger **HYUNG SUB KIM**

Dear **Mr. Hyung Sub Kim**

This refers to the seized currency which is covered by Seizure Identification No. 078-2024 (NAIA) issued on June 10, 2024 by the District Collector, this Port. A copy of the Warrant of Seizure and Detention is attached for reference.

As part of the on-going seizure and forfeiture proceedings for the aforementioned shipment, you are hereby directed to submit a Verified Position Paper **within seven (7) days** from receipt hereof, copy furnished the Government Prosecutor, Prosecution and Litigation Division, Legal Service, Bureau of Customs, Port Area, Manila, to discuss the following:

1. Issues of the Case;
2. Proposed Stipulation and Admission;
3. Arguments;
4. Exhibits; and
5. Possibility of settlement.

Kindly send your Verified Position Paper, with pertinent attachments to lawdivision.naia@gmail.com/naia-boc.cares@customs.gov.ph.

Very truly yours,


ATTY. EMILIO Y. LEGASPI IV
Officer-on-Case





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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 078-2024 (NAIA)

-versus-

One Hundred Ninety-Five Thousand Pesos (Php195,000.00) Philippine Currency, intercepted from incoming passenger **HYUNG SUB KIM** upon his arrival at NAIA Terminal 1 on 10 May 2024.

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 10 May 2024, Passenger Hyung Sub Kim, a Korean traveler and holder of Passport No. M99251999, arrived at the NAIA Terminal 1 on board Korean Airlines Flight KE 621 from Korea.

WHEREAS, Passenger Kim's handcarried luggage passed through the non-intrusive x-ray examination conducted by XIP Inspector Sanny Lyn Fernandez who thereafter referred him to Customs Examiner Katrina Lea Rañeses for actual physical examination.

WHEREAS, before conducting an actual physical examination, Customs Examiner Rañeses asked the passenger to submit his duly accomplished Customs Baggage Declaration Form (CBDF). After going over the said CBDF, Customs Examiner Rañeses noted that the passenger answered "NO" to all the items in the General Declaration except Item No. 1 which refers to "Philippine Currency in excess of the allowable amount of Php50,000.00. She also asked if he had in his possession Philippine Currency in excess of the allowable amount of Php50,000.00 to which the latter answered in the affirmative.

WHEREAS, Customs Examiner Rañeses conducted an actual examination which yielded the total amount of Two Hundred Forty Five Thousand Pesos (Php245,000.00). Customs Examiner Rañeses explained that any amount in excess of the allowable amount of Php50,000.00 will require prior authorization from the Bangko Sentral ng Pilipinas (BSP). Thereafter, Customs Examiner Rañeses returned the amount of Fifty Thousand Pesos (Php50,000.00) to Passenger Kim and issued Held Baggage Receipt No. 00100007682 for the excess amount of Php195,000.00 and turned over the same to the In Bond Section, Baggage Assistance Division, this Port, for custody and safekeeping.

WHEREAS, in a Memorandum dated 10 May 2024, Customs Examiner Rañeses and Flight Supervisor Ivan Paolo B. Durana, thru Atty. Danilo M. Campos, Jr., Chief, Arrival Operations Division, Mr. Mark Jhon O. Almase, Assistant Deputy Collector for Passenger Service, and Mr. Norsalem Raymond M. Mama-o, Deputy Collector for Passenger Service, reported their findings to the District Collector, this Port, and recommended that the amount of P195,000.00 be seized for lack of the required Import Permit from the Bangko Sentral ng Pilipinas pursuant to BSP Circular No. 1146 series of 2022 bearing the subject "Amendments to the Rules on Cross-Border Transfer of Local and Foreign Currencies", in relation to Section 117 of the Customs Modernization and Tariff Act (CMTA).



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 subject Philippine Notes in the amount of One Hundred Ninety Five Thousand Pesos (Php195,000.00) for violation of Section 4 of the Manual of Regulations on Foreign Exchange Transactions, in relation to Sections 117 and 1113 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 Php1,000.00 denomination in total amount of One Hundred Ninety Five Thousand Pesos (Php195,000.00) Philippine Currency from Korean Passenger **HYUNG SUB KIM** for violation of Sections 117 and 1113 of the Customs Modernization and Tariff Act, Section 4 of the Manual of Regulations on Foreign Exchange Transactions (as amended by BSP Circular Nos. 794 dated 18 April 2013, 874 dated 08 April 2015; 922 dated 23 August 2016 and 1146 dated 26 May 2022), 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, , June 2024.

JUN 10 2024

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

Law/wady/eylIV

