



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

3161567647

BOC-28-005976

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. EMILIO Y. LEGASPI IV**
OIC, Law Division

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

DATE : **28 AUGUST 2024**

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

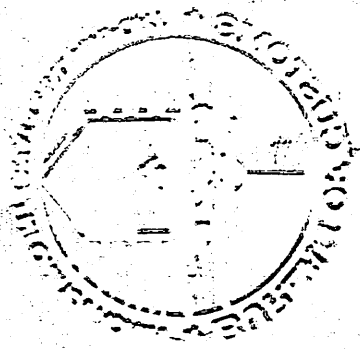
1. **SEIZURE IDENTIFICATION NO. 171-2024 (NAIA)** : Republic of the Philippines vs. Twelve (12) units of Assorted Flavored E-Cigarettes brought in by **CHUNJIANG ZHANG** who arrived on 23 March 2024 at NAIA Terminal 1 and held in custody under Held Baggage Receipt No. 00100007176;
2. **SEIZURE IDENTIFICATION NO. 172-2024 (NAIA)** : Republic of the Philippines vs. One Million One Hundred Fifty Thousand Pesos (Php1,150,000.00) in Php1,000.00 denomination brought in by incoming passenger **TAM GOK WEI** on 06 July 2024; and
3. **SEIZURE IDENTIFICATION NO. 181-2024 (NAIA)** : Republic of the Philippines vs. Eighteen (18) reams of Cigarettes brought in by incoming passenger **XIANGCHENG LI** and held in custody under Held Baggage Receipt (HBR) No. 00100003688.

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.





1950-1951

1950-1951

1950-1951

1950-1951

1950-1951

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. 171-2024 (NAIA), 172-2024 (NAIA) and 181-2024 (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
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 171-2024 (NAIA)

-versus-

Twelve (12) units of Assorted Flavored E- Cigarettes brought in by **CHUNJIANG ZHANG** who arrived on 23 March 2024 at NAIA Terminal 1 and held in custody under Held Baggage Receipt No. 00100007176

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 23 March 2024, a male Chinese passenger named Chunjiang Zhang with Passport No. EM0775609 arrived at NAIA Terminal 1 on board flight ZH 9011 from China.

WHEREAS, on even date, the hand-carried baggage of the passenger underwent a non-intrusive inspection conducted by XIP Operator Mohamad Jonaid Udasan and was referred to the Acting Customs Examiner Jewel Iris G. Abuejela for physical examination.

WHEREAS, before conducting the physical examination, Customs Examiner asked the traveler to submit his filled-out Customs Baggage Declaration Form (CBDF). It was noted that passenger Chunjiang Zhang answered "NO" to all items on the 3rd page of the CBDF, except for item no. 7 which pertains to "Alcohol and/or Tobacco Products in commercial quantities".

WHEREAS, Customs Examiner Abuejela conducted the physical examination which led to the discovery of Twelve (12) units of Assorted Flavored E- Cigarettes with an estimated value of Php12,000.00.

WHEREAS, for failure to present the necessary permit/clearance, a Held Baggage Receipt No. 00100007176 was issued to passenger Chunjiang Zhang. The items were then turned over to Annaliza Reyes of the In-Bond Unit, Baggage Assistance Division for safekeeping.

WHEREAS, in a Memorandum dated 24 March 2024 addressed to the District Collector, this port, Acting Customs Examiner Jewel Iris G. Abuejela, Acting Flight Supervisor, Michelle Ann M. Untalan, 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, submitted their incident report and recommended for the presentation of corresponding permit/registration from the Department of Trade and Industry and payment of the duties and taxes, if applicable, prior to clearance and release.



WHEREAS, on this score, Republic Act No. 11900 otherwise known as the “Vaporized Nicotine and Non-Nicotine Products Regulation Act” provides that:

“Section 19. Product Registration. — All manufacturers and importers of the following products shall register with the DTI by submitting information demonstrating conformity with Section 18 of this Act:

- (a) HTP Consumable;
- (b) HTP Device;
- (c) Vapor Product Refill;
- (d) Vapor Product Device; and
- (e) Novel Tobacco Products.”

Further, Department Administrative Order No. 22-16 of the Department of Trade and Industry (series of 2022) on the Implementing Rules and Regulations of Republic Act No. 11900 provides that:

RULE II DECLARATION OF POLICY

XXX

“For this purpose, the government shall regulate the importation, assembly, manufacture, sale, packaging, distribution, use, advertisement, promotion and sponsorship of Vaporized Nicotine and Non-Nicotine Products, and their devices, and Novel Tobacco Products in order to promote a healthy environment, protect the citizens from any potential hazards of these novel consumer products, reduce the harm caused by smoking, and ensure that the sale to minors and the illicit trade of Vaporized Nicotine and Non-Nicotine Products, and their devices, and Novel Tobacco Products in the country are prevented.

RULE XI PRODUCT REGISTRATION

All manufacturers and importers of the covered products shall apply for product registration and certification with the BPS by submitting information demonstrating conformity with the technical regulations set by the office.”

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 a Warrant of Seizure and Detention against the Twelve (12) units of Assorted Flavored E- Cigarettes for violation of Section 117 in relation to Section 1113(f) of the Customs Modernization and Tariff Act (CMTA), and Section 19 of Republic Act no. 11900 (An Act Regulating the Importation, Manufacture, Sale, Packaging, Distribution, Use and Communication of Vaporized Nicotine and Non-Nicotine Products, and Novel Tobacco Products).



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 Twelve (12) units of Assorted Flavored E- Cigarettes brought in by incoming passenger **CHUNJIANG ZHANG** for violation of Republic Act No. 11900 as implemented by Department Administrative Order No. 22-16 of the Department of Trade and Industry (series of 2022), and Section 1113 (f) in relation to Section 117 of the Customs Modernization and Tariff Act (CMTA); and to turn over the same to the Auction and Cargo Disposal Division, pursuant to CAO No. 10-2020 and related issuances, pending the resolution of the seizure case before 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, ^{AUG 27 2024} August 2024.

ATTY. MARIA YASMIN M. OBILOSANARA,
District Collector, BOC-NAIA

Law/wady/tsylV





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

28 August 2024

MR. CHUNGIANG ZHANG
New World Makati Hotel

Subject : Seizure Identification No. 171-2024 (NAIA)
Republic of the Philippines vs. Twelve (12) units of Assorted
Flavored E-Cigarettes brought in by **CHUNJIANG ZHANG**
who arrived on 23 March 2024 at NAIA Terminal 1 and held in
custody under Held Baggage Receipt No. 00100007176

Dear **Mr. Chunjiang Zhang**

This refers to the seized goods which is covered by Seizure Identification No. 171-2024 (NAIA) issued on August 27, 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 seized goods, 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. TESODOLFO MARTIN S. YERRO IV
Officer-on-Case



Old MIA Road, NAIA Complex, 1300 Pasay City
+63 (02) 8705-6000, +639776767034 | www.customs.gov.ph | naia@customs.gov.ph



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 172-2024 (NAIA)

-versus-

One Million One Hundred Fifty
Thousand Pesos (Php1,150,000.00)
in Php1,000 denomination brought
in by incoming passenger **TAM GOK
WEI** on 06 July 2024

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 06 July 2024, at around 1436H, a Singaporean passenger with Passport Number K2064419Z arrived at Ninoy Aquino International Airport Terminal 1 on board flight PR502 from Singapore.

WHEREAS, Wei's hand-carried baggage underwent a non-intrusive examination by XIP Inspector Sannylyn Fernandez and was referred to Customs Examiner Ariane Krisette M. Andaya for verification.

WHEREAS, passenger Wei presented his Customs Baggage Declaration Form (CBDF) to the assigned Customs Examiner. It was noted that the traveler answered "NO" to all items in the CBDF. Customs Examiner Andaya explained that a traveler is allowed to carry only the amount of Php50,000.00 without prior authorization from the Bangko Sentral ng Pilipinas (BSP) and any excess thereof requires an authorization prior to entry into the country.

WHEREAS, in the presence of passenger Wei, representatives from ESS, CIIS, and Acting Flight Supervisor Anthony C. Relucio, Customs Examiner Andaya conducted the physical examination which yielded a total amount of One Million Two Hundred Thousand Pesos (Php1,200,000.00). The amount of Php50,000.00 was returned to Mr. Wei representing the total amount allowed to be brought in by incoming passengers. Thereafter, a Held Baggage Receipt No. 00100008324 was issued for the excess amount of One Million One Hundred Fifty Thousand Pesos (Php1,150,000.00). The confiscated Philippine Currencies were turned over to the In-Bond Unit, Baggage Assistance Division (BAD), for safekeeping.

WHEREAS, in a Memorandum for the District Collector, this Port, dated 15 July 2024, Customs Examiner Ariane Krisette M. Andaya and Acting Flight Supervisor Anthony C. Relucio, 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, recommended for the issuance of Warrant of Seizure and Detention (WSD) against the amount of One Million One Hundred Fifty Thousand Pesos (Php1,150,000.00) for violation of Section 117 in relation to Section 1113 (f) 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 subject One Million One Hundred Fifty Thousand Pesos (Php1,150,000.00) 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 One Million One Hundred Fifty Thousand Pesos (Php1,150,000.00) intercepted from traveler **TAM GOK WEI** 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, **AUG 27 2024**, August 2024.

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

Law/wady/moz





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

28 August 2024

MR. TAM GOK WEI
Holiday Inn and Suites Makati

Subject : Seizure Identification No. 172-2024 (NAIA)
Republic of the Philippines vs. One Million One Hundred Fifty
Thousand Pesos (Php1,150,000.00) in Php1,000.00
denomination brought in by incoming passenger **TAM GOK
WEI** on 06 July 2024

Dear **Mr. Tam Gok Wei**

This refers to the seized currency which is covered by Seizure Identification No. 172-2024 (NAIA) issued on August 27, 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 seized currency, 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



Old MIA Road, NAIA Complex, 1300 Pasay City
+63 (02) 8705-6000, +639776767034 | www.customs.gov.ph | naia@customs.gov.ph



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

Eighteen (18) reams of Cigarettes brought in by incoming passenger **XIANGCHENG LI** and held in custody under Held Baggage Receipt (HBR) No. 00100003688.

SEIZURE IDENTIFICATION NO. 181-2024 (NAIA)

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, Xiangcheng Li, a Chinese traveler and holder of Passport No. EH2157140, arrived at the Ninoy Aquino International Airport on board China Southern Airlines Flight CZ3091 from China.

WHEREAS, passenger Li's checked-in baggage underwent the non-intrusive x-ray inspection and was marked "X" by the XIP Inspector on duty. Thereafter, passenger Li was referred to the Customs Examiner on duty for verification of the contents of his check-in baggage.

WHEREAS, Customs Examiner Jaypee L. Chuidian conducted an actual examination of the check-in baggage of passenger Li which yielded eighteen (18) reams of cigarettes. When asked if he had any permit to bring into the country the subject cigarettes, passenger Li answered in the negative.

WHEREAS, Customs Examiner Chuidian then issued Held Baggage Receipt No. 00100003688 to passenger Li and the cigarettes were turned over to the In Bond Section, Baggage Assistance Division, for custody and safekeeping.

WHEREAS, in a Memorandum dated 31 May 2024, Mr. Jaypee L. Chuidian, Customs Examiner, and Mr. Gaylord Hilario C. Ventura, Acting Flight Supervisor, with concurrence of 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 the incident to the District Collector and recommended that the subject cigarettes should be seized for violation of Section 117 (Regulated Importation and Exportation) of the Customs Modernization and Tariff Act (CMTA), and for lack of Import Permit from the National Tobacco Administration (NTA).

WHEREAS, Sections 5 and 7 of the National Tobacco Authority (NTA) Circular No. 002, series of 2020, expressly state that:

SECTION 5. APPLICATION AND ISSUANCE OF ICC/ECC/CC

- 1. Application for ICC/ECC/TCC.** - For every shipment, importers/exporters of tobacco leaf, tobacco products, heated tobacco products and other tobacco related materials and ingredients shall secure from the NTA an ICC/ECC/CC (NTA-RD-F-017 rev 02/018 rev 02) at least three working days prior to the date of unloading/loading of the commodity. x x x

SECTION 7. EXEMPTION IN THE FILING OF COMMODITY CLEARANCE FOR EXPORTATION/IMPORTATION/TRANSSHIPMENT

- 1. Tobacco commodities, other tobacco related materials, ingredients and spare parts, e-cigarettes and e-juices are exempted from the filing of commodity clearance for the following volume or net weight, for personal consumption, to wit:**



- a) Cigarettes/HTPs - not exceeding 5 reams (50 packs), per Passenger/consignee
- b) Cigars -not exceeding 20 sticks, per passenger/consignee
- c) Snus -not exceeding 10 tins or maximum of 200 pcs, per passenger/consignee.”

WHEREAS, further, as provided in the Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003, which states that:

“Section 1. Tobacco commodities, other tobacco related materials, ingredients and spare parts, e-cigarettes and e-juices are exempted from the filing of commodity clearance for the following volume of net weight, for personal consumption, to wit:

- a. Cigarettes – not exceeding 5 reams (50 packs) per passenger

X X X

Section 2 In excess of the above quantities, the concerned exporter/importer/transshipper shall be required to secure the necessary ECC/ICC/TCC from the NTA.”

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 goods for violation of Section 1400 (Misdeclaration), Section 1401 (Unlawful Importation and Exportation) and Section 117 (Regulated Importation and Exportation) in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and also for violation of the NTA Memorandum Circular No. 002, series of 2020 in relation to Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003.

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 subject goods brought in by one **XIANGCHENG LI**, for violation of Section 117 in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and Republic Act 9211 otherwise known as the Tobacco Regulation Act of 2003, as implemented by NTA Memorandum Circular No. 002, series of 2020, and other applicable NTA laws, rules and regulations, to be turned over to the Auction and Cargo Disposal Division (ACDD), this Port, for inventory, classification and valuation of goods pursuant to Section 1120 of the CMTA, custody and safekeeping pursuant to CAO No. 10-2020 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, AUG 27 2024 August 2024.

ATTY. MARIA YASMIN M. OSALLOSABA,
District Collector, BOC-NAIA

Law/wady/eyl





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

28 August 2024

MR. XIANGCHENG LI

No given address

By posting

Subject : Seizure Identification No. 181-2024 (NAIA)
Republic of the Philippines vs. Eighteen (18) reams of
Cigarettes brought in by incoming passenger **XIANGCHENG**
LI and held in custody under Held Baggage Receipt (HBR) No.
00100003688

Dear **Mr. Xiangcheng Li**

This refers to the seized goods which is covered by Seizure Identification No. 181-2024 (NAIA) issued on August 27, 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 seized goods, 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



Old MIA Road, NAIA Complex, 1300 Pasay City
+63 (02) 8705-6000, +639776767034 | www.customs.gov.ph | naia@customs.gov.ph