



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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5 December 2024

MR. SANDEEP SINGH SOGI
Santa Rosa Laguna

Subject : Seizure Identification No. 305-2024 (NAIA)
Republic of the Philippines vs. Fifty-two (52) packs of Assorted Tobacco Products weighing 6.5 kilograms, intercepted from incoming Indian traveler **SANDEEP SINGH SOGI** on 08 July 2024, and held in custody at the Baggage Assistance Division under Held Baggage Receipt No. 00100010877

Dear **Mr. Sandeep Singh Sogi**

This refers to the seized goods which is covered by Seizure Identification No. 305-2024 (NAIA) issued on December 4, 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





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REPUBLIC OF THE PHILIPPINES

-versus-

Fifty-two (52) packs of Assorted Tobacco Products weighing 6.5 kilograms, intercepted from incoming Indian traveler **SANDEEP SINGH SOGI** on 08 July 2024, and held in custody at the Baggage Assistance Division under Held Baggage Receipt No. 00100010877.

X-----X

SEIZURE IDENTIFICATION
NO. 305-2024 (NAIA)

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 08 July 2024, a Indian traveler named Sandeep Singh Sogi and holder of Passport No. V9333816, arrived at the NAIA Terminal 3 on board Cathay Pacific Airways CX 901 from India. His checked-in baggage underwent the non-intrusive inspection and was marked with "X" by XIP Inspector Maria Lyn Dela Ganar, who, thereafter, referred him to Customs Examiner Jewel Iris G. Abuejela for verification and physical examination.

WHEREAS, before conducting the physical examination, Customs Examiner Abuejela asked passenger Sogi if he accomplished the e-Travel Customs Baggage Declaration Form to which the latter answered in the negative. He was required to fill out the CBDF given to him by Customs Examiner Abuejela. After receipt of the accomplished CBDF, Customs Examiner Abuejela noted that passenger Sogi answered "No" to all the items in the General Declaration, except for Item 7 thereof referring to "Alcohol and/or tobacco products in commercial quantities." Further, she asked passenger Sogi for more information on the items to be examined.

WHEREAS, the actual physical examination of the checked-in baggage of passenger Sogi led to the discovery of fifty-two (52) packs of Assorted Tobacco Products. When asked if he has an Import Permit/Clearance to bring in these tobacco products, passenger Sogi admitted he had none. Hence, Customs Examiner Abuejela informed passenger Sogi that bringing into the country the subject cigarettes would require prior permit/clearance from the Department of Trade and Industry (DTI), and without this document, the assorted tobacco products will be withheld from release.

WHEREAS, Customs Examiner Abuejela issued Held Baggage Receipt No. 00100010877 to passenger Sogi for the assorted cigarette products and thereafter turned them over to the In Bond Section, Baggage Assistance Division, for custody and safekeeping.

WHEREAS, in a Memorandum dated 19 July 2024, Jewel Iris G. Abuejela, Customs Examiner, and Michelle Ann M. Untalan, Flight Supervisor, 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 the release of the subject articles upon presentation of the required Permit and/or Clearance from the National Tobacco Administration pursuant to Section 10 of the Amended Rules and Regulations Governing the Importation and Exportation of Leaf Tobacco and Tobacco Products". However, despite given sufficient time, passenger Sogi or his duly authorized representative failed and continuously fail to submit the required permit/clearance.

WHEREAS, in a Memorandum dated 30 October 2024, IOV Richard S. Rebong, DPA, Chief, Baggage Assistance Division, recommended for the issuance of Warrant of Seizure and Detention against the subject articles for lack of Import Permit/Clearance from the National Tobacco Administration (NTA), in violation of Republic Act 11900 otherwise known as "An Act Regulating the Importation, Manufacture, Sale, Packaging, Distribution, Use and Communication of Vaporized Nicotine and Non-nicotine Products and Novel Tobacco Products".

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 outbound parcel 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 the outbound parcel shipped by **SANDEEP SINGH SOGI** 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 National Tobacco Administration (NTA) Memorandum Circular No. 002, series of 2020 in relation to Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003 and to turn over the same to the Auction and Cargo Disposal 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, DEC 04 2024, December 2024.


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

Law/wady/eyl





REPUBLIC OF THE PHILIPPINES
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5 December 2024

MR. KENICHI FUJIWARA
c/o Mr. Alexander Torres Palopalo
No. 343, Paralaya, Brgy. Sta. Monica
San Luis, Pampanga

Subject : Seizure Identification No. 306-2024 (NAIA)
Republic of the Philippines vs. Four Million Five Hundred
Thousand Japanese Yen (JPY4,500,000.00) intercepted from
outgoing passenger **KENICHI FUJIWARA** on 23 October 2024
at the Departure Area, NAIA Terminal 1

Dear **Mr. Kenichi Fujiwara**

This refers to the seized goods which is covered by Seizure Identification No. 306-2024 (NAIA) issued on December 4, 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





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Four Million Five Hundred
Thousand Japanese Yen
(JPY4,500,000.00) intercepted
from outgoing passenger **KENICHI
FUJIWARA** on 23 October 2024 at
the Departure Area, NAIA Terminal
1.

X-----X

SEIZURE IDENTIFICATION
NO. 306-2024 (NAIA)

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 23 October 2024, a Japanese traveler named Kenichi Fujiwara with Passport Number TT5216611, was intercepted at the Final X-ray Check Departure Area after his hand carried luggage underwent a non-intrusive inspection by X-ray Operator Dominique Charize Almazan when he was about to depart for Tokyo, Japan on Japan Airlines Flight JL78.

WHEREAS, passenger Fujiwara and his carry-on luggage was referred to Customs Examiner Armie Jane A. Edrad who was then on duty at the Departure Area, NAIA Terminal 1, for verification.

WHEREAS, before conducting the actual examination, Customs Examiner Edrad explained to Mr. Fujiwara that his carry-on luggage will undergo physical examination. She then asked Mr. Fujiwara if he filled out a Currency Declaration Form in the e-Travel at the Customs Counter at the lobby of the Departure Area, to which he replied in the negative. Thus, Customs Examiner Edrad requested passenger Fujiwara to the exclusion room at the Customs Arrival Area for the physical examination of his handcarried luggage.

WHEREAS, the actual physical count of passenger Fujiwara's handcarry luggage yielded the undeclared foreign currency in the total amount of Six Million Japanese Yen (JPY6,000,000). After the verified counting, the allowable threshold amount allowed by law which is US Dollars Ten Thousand (USD10,000.00) or its equivalent of One Million Five Hundred Thousand Japanese Yen (JPY1,500,000) was returned to passenger Fujiwara, and the remaining amount of JPY4,500,000 was withheld from release and Held Baggage Receipt No. 0010002441 was issued by Customs Examiner Edrad to passenger Kenichi and thereafter said amount was turned over to the In Bond Section, Baggage Assistance Division, for custody and safekeeping.

WHEREAS, in a Memorandum dated 23 October 2024, Customs Examiner Armie Jane A. Edrad and Flight Supervisor Cyrus Victor V. Go, thru Atty. Manuel O. Zurbito, Jr., Acting Chief, Departure Operations Division, Mr. Mark O. Almase, Ph.D., Assistant Deputy Collector for Passenger Service, and Mr. Norsalem Raymond M. Mama-o, Deputy Collector for Passenger Service, reported the incident and recommended that the undeclared amount of JPY4,500,000.00 found in the handcarry luggage of passenger



Kenichi be seized for violation of Section 117 and 1113 of the Customs Modernization and Tariff Act (CMTA), in relation to BSP Circular No. 1146 series of 2022 bearing the subject "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), is instructive and authoritative, and provides that:

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

X X X X X X

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 US\$10,000.00 or its equivalent is required to declare the whole amount brought into or taken out of the Philippines using the prescribed Currency Declaration Form. (Underline for emphasis)

WHEREAS, after a careful evaluation of the documents submitted and applicable customs laws, rules, and regulations, the NAIA District Collector found probable cause for the issuance of Warrant of Seizure and Detention against the subject currencies 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"

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 currencies intercepted from incoming passenger **KENICHI FUJIWARA** for violation of Section 117 and Section 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, DEC 04 2024, November 2024.

ATTY. MARIA YASMIN M. OBILLAS JARA
District Collector, BOC-NAIA

Law/wady/eyllV





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5 December 2024

MR. KOJI YAMAGUCHI
c/o Mira Kae Yamaguchi
313 Purok 6 Brgy. Sampaloc
Talavera, Nueva Ecija

Subject : Seizure Identification No. 307-2024 (NAIA)
Republic of the Philippines vs. Three Million Four Hundred
Thousand Japanese Yen (JPY3,400,000.00) intercepted from
incoming passengers **KOJI YAMAGUCHI** on 11 November
2024

Dear **Mr. Koji Yamaguchi**

This refers to the seized goods which is covered by Seizure Identification No. 307-2024 (NAIA) issued on December 4, 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. HYACINTH A. MIRANDA
Officer-on-Case





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REPUBLIC OF THE PHILIPPINES

-versus-

Three Million Four Hundred
Thousand Japanese Yen
(JPY3,400,000.00) intercepted
from incoming passengers **KOJI
YAMAGUCHI** on 11 November
2024.

X-----X

SEIZURE IDENTIFICATION
NO. 307-2024 (NAIA)

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 11 November 2024 at around 0412H, the carry-on baggage of a male Japanese traveler named Koji Yamaguchi, holder of a passport with number TT7209060, on board flight PR 407 from Japan, underwent non-intrusive inspection by Jayson Paul Cayetano Romoso, Joshua Simoun Anticamara and Sannilyn Fernandez of the X-Ray Inspection Project (XIP) and was referred by ESS SA1 Noroden Tomaira and CIIS Agent SA1 Alejandro Trespeces to Customs Examiner Sunshine O. Palino for physical examination.

WHEREAS, before conducting physical examination, Customs Examiner Palino asked for his e-travel QR Code. It was noted that passenger answered "No" to all items in the General Declaration of the E-travel Customs Baggage Declaration. Examiner Palino then proceeded with the actual counting of the foreign currency in the presence of the traveler. The procedure was witnessed by ESS Agent Tomiara, CIIS Agent Trespeces and was supervised by Acting Flight Supervisor Annalyn V. Reyes. The actual amount counted and verified by the Customs Examiner was Five Million Japanese Yen (JPY5,000,000.00).

WHEREAS, Examiner Palino explained to the traveler that foreign currency exceeding Ten thousand US Dollars or its equivalent must be declared through the Customs Baggage Declaration Form or E-Travel Customs Declaration Form in compliance with BSP Circular No. 1146 series of 2022.

WHEREAS, the physical count yielded to the discovery of undeclared foreign currency amounting to Five Million Japanese Yen (JPY5,000,000.00) equivalent to Thirty Thousand Six Hundred Ninety Five US dollars (\$32,695.00) using the prevailing exchange rate of JPY1.00 = USD 0.006539 published by the Bangko Sentral ng Pilipinas (BSP).

WHEREAS, after the verified counting, the amount of One Million Six Hundred Thousand Japanese Yen (JPY1,600,000.00) was returned to the traveler and Held Baggage Receipt No. 00100009437 was issued to traveler for the confiscated Three Million Four Hundred Thousand Japanese Yen (JPY3,400,000.00) which was turned-over to Annaliza Reyes of the In-bond Unit, Baggage Assistance Division for safekeeping while

WHEREAS, on 12 November 2024, Customs Examiner Jewel Irish Sunshine O. Palino, Flight Supervisor Annalyn V. Reyes thru Acting Deputy Collector for Passenger Service, Assistant Deputy Collector for Passenger Service, and Chief, Arrival Operation



Division, submitted their Incident Report to the District Collector and recommended for the issuance of Warrant of Seizure and Detention (WSD) of the subject foreign currency for violation of Section 1400 (Misdeclaration) in relation to Section 1113 (Property Subject to Seizure and Forfeiture) of the Customs Modernization and Tariff Act (CMTA) and Bangko Sentral ng Pilipinas (BSP) Circular No. 1146 Series of 2022-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), is instructive and authoritative, and provides that:

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

x x x

x x x

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 US\$10,000.00 or its equivalent is required to declare the whole amount brought into or taken out of the Philippines using the prescribed Currency Declaration Form. (Underline for emphasis)

WHEREAS, after a careful evaluation of the documents submitted and applicable customs laws, rules, and regulations, the NAIA District Collector found probable cause for the issuance of Warrant of Seizure and Detention against the subject currencies 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”

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 currencies intercepted from incoming passenger **KOJI YAMAGUCHI** for violation of Section 117 and Section 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, DEC 04 2024, November 2024.

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

Wdy/law/ham

