



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

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11 December 2024

**MS. JOANNE ESTOR**  
Legaspi City, Albay

**Subject : Seizure Identification No. 308-2024 (NAIA)**  
Republic of the Philippines vs. Two Hundred Thousand  
Philippine Pesos (Php200,000.00) intercepted from incoming  
Filipino traveler **JOANNE ESTOR** on 31 August 2024 at  
Terminal 1

Dear **Ms. Joanne Estor**

This refers to the seized goods which is covered by Seizure Identification No. 308-2024 (NAIA) issued on December 11, 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](mailto: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-

Two Hundred Thousand Philippine Pesos (Php200,000.00) intercepted from incoming Filipino traveler **JOANNE ESTOR** on 31 August 2024 at Terminal 1

X-----X

SEIZURE IDENTIFICATION  
NO. 308-2024 (NAIA)

## WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on or about 0130H of 31 August 2024, on board Flight No. PR737 from Bangkok, Thailand, a female Filipino traveler named Joanne Estor with Passport No. P1816178C arrived at NAIA Terminal 1 and her hand carry baggage underwent non-intrusive inspection conducted by X-ray Inspection Project (XIP) Inspector Mohamad Jonaid Udasan who thereafter referred to Customs Examiner Jireh Marielle E. Bautista for verification and physical examination due to suspicious images of possible currencies shown through x-ray scanning.

WHEREAS, before conducting physical examination, Examiner Bautista asked the traveler to show her e-travel generated QR code and passport. Upon checking the information in the electronic Customs Baggage Declaration Form (e-CBDF), it was noted that the traveler answered "No" to all questions in the General Declaration. Examiner Bautista then asked the traveler if she has anything to declare to which she replied in the negative.

WHEREAS, the customs examiner proceeded with the physical examination and revealed bundles of Philippine Peso bills inside the baggage.

WHEREAS, to safeguard the privacy of the traveler from the view of other passengers and airport personnel at the arrival area, Examiner Bautista, together with ESS SA1 Dean Paul Oran and CIIS Christian Llovit, invited the traveler to the Customs Exclusion Room for physical counting and verification of the bundles of Philippine Peso bills.

WHEREAS, the physical count yielded the amount of Two Hundred Fifty Thousand Pesos (Php250,000.00). The allowable amount of Fifty Thousand Pesos (Php50,000.00) was returned to the traveler. Held Baggage Receipt No. 00100008909 was issued to traveler for the confiscated excess amount of Two Hundred Thousand Pesos (Php200,000.00) which was turned-over to the In-Bond Unit, Baggage Assistance for safekeeping.

WHEREAS, on 14 November 2024, Customs Examiner Jireh Marielle E. Bautista, Acting Supervisor Ivan Paolo Durana 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 Philippine 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), 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 the Warrant of Seizure and Detention against the subject currencies 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 currencies intercepted from passenger **JOANNE ESTOR** 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,

**DEC 11 2024**

December 2024.

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

Wdy/law/ham





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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11 December 2024

**MR. FRANKLIN KHO VILLAMATER**  
BF Homes, Parañaque

**Subject : Seizure Identification No. 309-2024 (NAIA)**  
Republic of the Philippines vs. Sixteen Million Four Hundred  
Thirty Thousand Japanese Yen (JPY16,430,000.00)  
intercepted from incoming passenger **FRANKLIN KHO**  
**VILLAMATER** on 16 November 2024

Dear **Mr. Franklin Kho Villamater**

This refers to the seized goods which is covered by Seizure Identification No. 309-2024 (NAIA) issued on December 11, 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](mailto:lawdivision.naia@gmail.com/naia-boc.cares@customs.gov.ph).

Very truly yours,

**ATTY. TEODOLFO MARTIN S. YERRO IV**  
Officer-on-Case



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REPUBLIC OF THE PHILIPPINES

-versus-

Sixteen Million Four Hundred  
Thirty Thousand Japanese Yen  
(JPY 16,430,000.00) intercepted  
from incoming passenger  
**FRANKLIN KHO VILLAMATER**  
on 16 November 2024

x-----x

SEIZURE IDENTIFICATION  
NO. 309-2024 (NAIA)

**WARRANT OF SEIZURE AND DETENTION**

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

WHEREAS, on 16 November 2024, at around 1201H, a male Filipino passenger named Franklin Kho Villamater with Passport No. P5317539B arrived at NAIA Terminal 3 on board flight GK 095 from Tokyo, Japan.

WHEREAS, Villamater's checked-in baggage was marked "X" after a non-intrusive examination by XIP Operator Jayson Billante which was then referred to Customs Examiner May Anne B. Panaligan for physical examination.

WHEREAS, prior to physical examination, Customs Examiner Panaligan instructed passenger Villamater to scan the e-Travel QR Code and hand over his passport. Upon checking the scanned QR code, Customs Examiner noted that the passenger ticked "NO" to all the items in the General Declaration. Consequently, the passenger was verbally asked by the Customs Examiner if he had anything to declare to which he responded in the negative.

WHEREAS, in the presence of passenger Villamater, representatives from ESS, CIIS, XIP, and Flight Supervisor, Customs Examiner Panaligan conducted the physical examination which yielded Eighteen Million Japanese Yen (JPY 18,000,000.00) separated in three (3) bundles, two of which were hidden on Choice Biscuit Box and the last one was hidden inside the Moonlight Cookie Box. All of which was strategically hidden inside his checked-in baggage to avoid detection. Customs Examiner Panaligan returned the total amount of JPY1,570,000.00 or equivalent to USD 10,048.00 which represents the total allowable amount to be brought in by passengers. Thereafter, a Held Baggage Receipt No. 00100011991 was issued to passenger Villamater covering the excess amount of Sixteen Million Four Hundred Thirty Thousand Japanese Yen (JPY 16,430,000.00). The confiscated Foreign 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 18 November 2024, Customs Examiner May Anne B. Panaligan and Flight Supervisor Manuel J. Mendoza 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 a Warrant of Seizure and Detention (WSD) against the amount of Sixteen Million Four Hundred Thirty Thousand Japanese Yen



(JPY16,430,000.00) for violation of Section 117 in relation to Section 1113 (l) (2) 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), 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 **FRANKLIN KHO VILLAMATER** 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 11 2024, December 2024.

**ATTY. MARIA YASMIN M. OBLANOS**  
District Collector, BOC-NAIA

Law/wady/tsy/IV





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DEPARTMENT OF FINANCE  
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11 December 2024

**MR. YAP CHIN KIONG**  
Sheraton Hotel, Manila

**Subject : Seizure Identification No. 310-2024 (NAIA)**  
Republic of the Philippines vs. One Hundred Fifty Thousand Pesos (Php150,000.00) Philippine Currency, intercepted from incoming Singaporean traveler **YAP CHIN KIONG** on 18 October 2024 and held in custody at the In Bond Section, Baggage Assistance Division, under Held Baggage Receipt No. 00100011890

Dear **Mr. Yap Chin Kiong**

This refers to the seized goods which is covered by Seizure Identification No. 310-2024 (NAIA) issued on December 11, 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](mailto:lawdivision.naia@gmail.com/naia-boc.cares@customs.gov.ph).

Very truly yours,

*Lu* *Hadmiranda*  
**ATTY. EMILIO Y. LEGASPI IV**  
Officer-on-Case



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REPUBLIC OF THE PHILIPPINES

-versus-

One Hundred Fifty Thousand Pesos (Php150,000.00) Philippine Currency, intercepted from incoming Singaporean traveler **YAP CHIN KIONG** on 18 October 2024, and held in custody at the In Bond Section, Baggage Assistance Division, under Held Baggage Receipt No. 00100011890.

X-----X

SEIZURE IDENTIFICATION  
NO. 310-2024 (NAIA)

## WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 18 October 2024, a male Singaporean traveler named Yap Chin Kong, with Passport Number K2371256R, arrived at the NAIA Terminal 3 on board Flight 5J 814 from Singapore.

WHEREAS, his handcarried luggage was subjected to non-intrusive inspection by XIP Inspector Ma Lyn De Ganar, who, thereafter, referred him to Norhamidah M. Macalangcom, Customs Examiner, for verification and physical examination.

WHEREAS, before conducting an actual examination of his handcarried luggage, Customs Examiner Macalangcom asked passenger for his Passport and inquired if he has completed the e-Travel QR Code for scanning. However, passenger Kong only presented his passport and that he had no e-Travel QR Code to be scanned. Thus, Customs Examiner Macalangcom required him to accomplish a Customs Baggage Declaration Form. Going over the accomplished CBDF, the concerned Customs Examiner noted that the passenger answered "No" to all the items in the General Declaration, except for Item 1 which pertains to Currency and/or any Philippine Monetary instrument exceeding Fifty Thousand Pesos (Php50,000.00).

WHEREAS, in the presence of passenger Kong, Flight Supervisor Gerardo P. Pascual and the representatives of the ESS and the CIIS on duty at the Arrival Area, an actual examination was conducted by Customs Examiner Macalangcom which yielded several bundles of Philippine Pesos inside. After the verified count and Inventory, the total amount of Two Hundred Thousand Pesos (Php200,000.00) was found inside the handcarried luggage of passenger Kong. Customs Examiner Macalangcom advised passenger Kong that every traveler is allowed to carry only the amount of Php50,000.00 without the need for a BSP prior permit or clearance, and any excess thereof will require prior authorization from the BSP, otherwise it would be subjected to confiscation.

WHEREAS, the remaining amount of Php150,000.00 was retained and withheld from release and passenger Kong was issued Held Baggage Receipt No. 00100011890 was issued. The said amount was turned over to the In Bond Unit, Baggage Assistance Division, for custody and safekeeping.

WHEREAS, in a Memorandum dated 06 November 2024, Customs Examiner *Norhamidah M. Macalangcom* and Flight Supervisor Gerardo P. Pascual, thru Atty. Danilo M. Campos, Jr., Chief, Arrival Operations Division together with Mark Jhon O. Almase, Assistant





Deputy Collector for Passenger Service, and Norsalem Raymond M. Mama-o, Deputy Collector for Passenger Service, reported to the District Collector the interception of the amount of Php150,000.00 from incoming passenger Yap Chin Kiong and recommended for the issuance of Warrant of Seizure and Detention against the said amount for violation of Section 117 of the Customs Modernization and Tariff Act (CMTA), and BSP Circular No. 1146, series of 2022, referring to the 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 the Warrant of Seizure and Detention against the subject currencies 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 currencies intercepted from passenger **YAP CHIN KIONG** 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.**

**DEC 11 2024**

BOC-NAIA, Pasay City, \_\_\_\_\_, December 2024.

**ATTY. MARIA YASMIN M. OBILOS MAFALDO**  
District Collector, BOC-NAIA

Law/wady/eyl

