



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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24 January 2025

MR. NOBURO GOTO
c/o Mr. Hideki Sugiura
091 Malvar St.
Barangay Poblacion
Sto. Tomas City, Batangas

Subject : Seizure Identification No. 044-2025 (NAIA)
Republic of the Philippines vs. Confiscation of Three Hundred
Thousand Japanese Yen (JPY300,000.00) Japan Currency,
intercepted from a male Japanese traveler **NOBORU GOTO**
on 09 December 2024, and held in custody at the Baggage
Assistance Division, under Held Baggage Receipt No.
00100009639

Dear **Noboru Goto**

This refers to the seized goods which is covered by Seizure Identification No. 044-2025 (NAIA) issued on January 24, 2025 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 V. LEGASPI IV
Officer-on-Case





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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 044-2025 (NAIA)

-versus-

Confiscation of Three Hundred Thousand Japanese Yen (JPY300,000.00) Japan Currency, intercepted from a male Japanese traveler **NOBORU GOTO** on 09 December 2024, and held in custody at the Baggage Assistance Division, under Held Baggage Receipt No. 00100009639.

x-----x

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 09 December 2024, the carry-on baggage of a male Japanese traveler named Noboru Goto with Passport Number TT2721169 arrived on board flight PR437 from Japan. The passenger was approached by Acting Customs Examiner Zurky Datudacula at the arrival lane at NAIA Terminal 1 for currency declaration.

WHEREAS, the Customs Examiner asked the travel to show his e-Travel QR Code and filled out BSP Foreign Currency Declaration Form which the traveler complied. After the verification of the e-Travel QR Code, the traveler declared an amount of Five Million Five Hundred Thousand Japanese Yen (JPY 5,500,000.00).

WHEREAS, the Acting Customs Examiner invited the traveler to the exclusion room in the customs officer in the NAIA Terminal 1 Arrival Area to conduct the physical examination of his carry-on baggage. Together with them are BOC-ESS Personnel Noroden Tomiara and BOC-CIIS Christian Paul.

WHEREAS, the physical count conducted by Acting Customs Examiner Datudacula yielded to the discovery of the foreign currency in a total amount of Five Million Eight Hundred Thousand Japanese Yen (JPY 5,800,000.00).

WHEREAS, the amount of Three Hundred Japanese Yen (JPY 300,000.00) was confiscated due to the non-declaration of the exact amount of foreign currency in the e-Travel Currency Declaration and Foreign Currency Declaration Form in violation of Sections 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. Held-In Baggage Receipt No. 00100009639 was issued to the traveler. The confiscated baggage was turned over to In-bond Unit, Baggage Assistance Division Annaliza Reyes.

WHEREAS, in a Memorandum for the District Collector, this Port, dated 02 January 2025, Customs Examiner Zurky G. Datudacula and Flight Supervisor Patrick G. Guerrero 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 Three Hundred Thousand Japanese Yen (JPY 300,000.00) 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 **NOBORU GOTO** 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.

JAN 24 2025

BOC-NAIA, Pasay City, _____, January 2025.

ATTY. MARIA YASMIN M. GEBILLOS-MAEDA
District Collector, BOC-NAIA

Law/wady/moz




REPUBLIC OF THE PHILIPPINES
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24 January 2025

MR. JOHN MICHAEL M. SAN JUAN
772 Saint John Street Kaybitin Road
Barangay San Gabriel
Sta. Maria, Bulacan

Subject : Seizure Identification No. 045-2025 (NAIA)
Republic of the Philippines vs. One Hundred Fifty Thousand
Philippine Pesos (Php150,000.00), intercepted from a Filipino
traveler **JOHN MICHAEL M. SAN JUAN** on 13 December
2024 and under Held Baggage Receipt No. 00100020081

Dear **Mr. John Michael M. San Juan**

This refers to the seized goods which is covered by Seizure Identification No. 045-2025 (NAIA) issued on January 24, 2025 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. EMILIOY LEGASPI IV
Officer-on-Case





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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 045-2025 (NAIA)

-versus-

One Hundred Fifty Thousand
Philippine Pesos (Php 150,000.00),
intercepted from a Filipino traveler
JOHN MICHAEL M. SAN JUAN on
13 December 2024 and under Held
Baggage Receipt No.
00100020081.

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 13 December 2024, the carry-on baggage of a male Filipino traveler named John Michael M. San Juan with Passport Number P8920242B arrived at NAIA Terminal 1 on board flight PR 311 from Hong Kong. The hand-carried luggage was subjected to non-intrusive inspection by X-ray Inspection Project Personnel Mohamad Jonaid Udasan and, thereafter, referred to Customs Examiner Charlene Mae L. Falcon for physical examination.

WHEREAS, before the physical examination of the subjected luggage, the Customs Examiner asked passenger San Juan for his passport and E-Travel QR Code for scanning. Upon checking, it was found that the traveler did not declare anything and answered "NO" to all the question in the General Declaration. The passenger also replied negative when verbally asked by the Customs Examiner.

WHEREAS, in the physical examination witnessed by the traveler, ESS Regie Rhey I. Belleza, and CIIS Agent Christian Paul Llovit, it was found that the carry-on baggage contained three (3) bundles of Philippine Currency.

WHEREAS, after the physical examination, three hundred pieces of one-thousand-peso bill which led to the discovery of the amount equivalent to Three Hundred Thousand Pesos (Php 300,000.00). The Customs Examiner explained that the traveler failed to present a prior written authorization from the Bangko Sentral ng Pilipinas, making his imported currency subject to confiscation.

WHEREAS, after the verified counting of the Philippine Currency, the excess amount of One Hundred Fifty Thousand Pesos (Php 150,000.00) was seized in violation of Sections 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. The allowable amount of One Hundred Fifty Thousand Philippine Peso (Php 150,000.00) was returned to the traveler and his two (2) family companion. The excess amount was under Held Baggage Receipt Number 00100020081. The confiscated Philippine Currency was turned over to In-Bond, Baggage Assistance Division Hamimah H. Mangondaya for safekeeping.

WHEREAS, on 13 December 2024, Customs Examiner Charlene Mae L. Falcon, Flight Supervisor Princess Tanya R. Atienza 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 **JOHN MICHAEL M. SAN JUAN** 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, JAN 24 2025, January 2025.

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

Wdy/law/moz



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