



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  
- versus -

**SEIZURE IDENTIFICATION  
No. 2024-033**

Two (2) Reams of Newport Menthol Cigarette and One  
(1) Ream of Marlboro Menthol Cigarette hand carried  
by a passenger of "M/V Carnival Panorama" with  
Registry No. SOR0003-24, which arrived at the South  
Harbor, Manila from Malaysia on 18 October 2024,

**MANOLITO ADRIANO CRUZ,**  
Claimant.

X ===== X

**DECISION**

This resolves the seizure proceeding instituted against the above-mentioned goods/items for violation of Sections 117 and 1113 of the CMTA, in relation to Department of Agriculture – National Tobacco Administration Memorandum Circular No. 003 series of 2019.

The antecedent facts of the instant seizure case are as follows:

On 18 October 2024, "M/V Carnival Panorama" arrived at the South Harbor, Manila from Malaysia.

Manolito Adriano Cruz, passenger of the said cruise ship was found in possession of eight (8) reams of imported menthol cigarettes. Out of these, only five (5) reams per passenger/consignee are exempted from filing of ECC/ICC/TOC from the National Tobacco administration;

The assigned Customs Examiner recommended the issuance of a Warrant of Seizure and Detention (WSD) against the above-mentioned good/items pursuant to Sections 117 (Regulated Importation) and Section 1113 (Property Subject to Seizure and Forfeiture) of the Customs Modernization and Tariff Act (CMTA) in relation to Department of Agriculture – National Tobacco Administration Memorandum Circular No. 003 series of 2019.

On October 30, 2024, finding existence of probable cause, the District Collector, this Port, issued a Warrant of Seizure and Detention docketed as Seizure Identification No. 2024-033 against the seized item pursuant to Sections 117 and 1113 of the CMTA, in relation to Department of Agriculture - National Tobacco Administration Memorandum Circular No. 003 series of 2019.

On November 13, 2024, Notices of Hearing were sent to Manolito Adriano Cruz; Chief Informal Entry Division, (Attention: Customs Examiner Ferdinand L. Parayno); and the duly authorized representative of the Director, Legal Service, informing the parties that a hearing will be conducted on November 19, 2024. A copy of the Notice of Hearing was posted at BOC website.

On the above-mentioned date and time of hearing, Atty. Steven Dadulla, Government Prosecutor, and Customs Examiner Ferdinand L. Parayno appeared. Herein claimant failed to appear to lay claim to the questioned articles and refute the above findings and/or violation of the case. Thus, prompting this Office to conclude that he is no longer interested in this case or have waived his rights over the said item.

The case was deemed submitted for resolution based on the documents on record.



Gate 3, South Harbor, Port Area, Manila 1018  
+63 (02) 8705-6000 | www.customs.gov.ph | pom.odc@customs.gov.ph

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Based on the uncontroverted facts, this Office finds the above-described articles liable for forfeiture for violation of Section 117 of the CMTA, which provides, to wit:

**“Section 117. Regulated Importation and Exportation.** - Goods which are subject to regulation shall be imported or exported only after securing the necessary goods declaration or export declaration, clearances, licenses, and any other requirements, prior to importation or exportation. In case of importation, submission of requirements after arrival of the goods but prior to release from customs custody, shall be allowed but only in cases provided for by governing laws or regulations.

In the absence of any evidence to refute the violation charged against the subject goods, this Office finds the above-described articles liable for forfeiture for violation of Section 1113 of the CMTA, which provides, to wit:

**“Section 1113. Property Subject to Seizure and Forfeiture.** - Property that shall be subject to seizure and forfeiture include:

- (a) Any vehicle, vessel or aircraft, including cargo, which shall be used unlawfully in the importation or exportation of goods or in conveying or transporting smuggled goods in commercial quantities into or from any Philippine port or place. The mere carrying or holding on board of smuggled goods in commercial quantities shall subject such vehicle, vessel, aircraft, or any other craft to forfeiture: *Provided*, That the vehicle, vessel, aircraft or any other craft is not used as a common carrier which has been chartered or leased for purposes of conveying or transporting persons or cargo;
  - (f) Goods, the importation or exportation of which are effected or attempted contrary to law, or any goods of prohibited importation or exportation, and all other goods which, in the opinion of the District Collector, have been used, are or were entered to be used as instruments in the importation or the exportation of the former;
  - (k) Any conveyance actually used for the transport of goods subject to forfeiture under this Act, with its equipage or trappings, and any vehicle similarly used, together with its equipment and appurtenances. The mere conveyance of smuggled goods by such transport vehicle shall be sufficient cause for the outright seizure and confiscation of such transport vehicle but the forfeiture shall not be effected if it is established that the owner of the means of conveyance used as aforesaid, is engaged as common carrier and not chartered or leased, or that the agent in charge thereof at the time, has no knowledge of the unlawful act; and
  - (i) Any package of imported goods which is found upon examination contain goods not specified in the invoice or goods declaration including all other packages purportedly containing imported goods similar to those declared in the invoice or goods declaration to be the contents of the misdeclared package;
  - (l) Goods sought to be imported or exported;
1. Without going through a customs office, whether the act was consummated, frustrated, or attempted;





2. Found in the baggage of a person arriving from abroad and undeclared by such person;
3. Through a false declaration or affidavit executed by the owner, importer, exporter, or consignee concerning the importation of such goods;
4. On the strength of a false invoice or other document executed by the owner, importer, exporter, or consignee concerning the importation or exportation of such goods; or
5. Through any other practice or device contrary to law by means of which such goods entered through a customs office to the prejudice of the government.”


Furthermore, Department of Agriculture – National Tobacco Administration Memorandum Circular No. 003 Series of 2019, also provides that all Exporters/Importers/Transshippers are required to secure from the NTA the Export/Import/Transshipment Commodity Clearances (ECC/ICC/TCC) for all their shipments of tobacco leaf, tobacco products and other tobacco related materials, ingredients and spare parts, including e-cigarettes and e-juices.

**WHEREFORE**, by virtue of the authority vested in me by law, it is hereby ordered that the above-described goods be **FORFEITED** in favor of the Government, to be disposed of in the manner provided for by law.

Let copies of this Decision be furnished to all parties and offices concerned for their information and guidance.

SO ORDERED.

Port of Manila, Philippines, JAN 17 2025

  
**ALEXANDER GERARD E. ALVIAR**  
District Collector  
Port of Manila *of NCA*

