



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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**OFFICE OF THE COLLECTOR OF CUSTOMS
DISTRICT PORT OF LIMAY, BATAAN**

REPUBLIC OF THE PHILIPPINES

**SEIZURE IDENTIFICATION
CASE NO. 01-2025**

-versus-

OWNER/PROPRIETOR

One (1) Tanker Vessel "MV EFFREINE",
containing 567,520L of Unmarked Diesel.

Unknown Claimant

OWNER/PROPRIETOR

One (1) Lorry Truck Bearing Plate No. NIN
6657, containing 50,000L of Unmarked
Diesel with attached to one (1) Trailer
Tanker

Unknown Claimant

OWNER/PROPRIETOR

One (1) Lorry Truck Bearing Plate No. WJP
429, containing 16,000L of Unmarked
Diesel with attached to one (1) Trailer
Tanker

Unknown Claimant

OWNER/PROPRIETOR

One (1) Lorry Truck Bearing Plate No. XFG
566, containing 20,000L of Unmarked
Diesel with attached to one (1) Trailer
Tanker

Unknown Claimant

OWNER/PROPRIETOR

One (1) Lorry Truck Bearing Plate No. CUL
732, 21,000L of Unmarked Diesel with
attached to one (1) Trailer Tanker

Unknown Claimant



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One (1) Lorry Truck Bearing Plate No. NIB
6786 with attached to one (1) Trailer Tanker
Unknown Claimant

One (1) Lorry Truck Bearing Plate No. CBA
3647 with attached to one (1) Trailer Tanker
Unknown Claimant

One (1) Lorry Truck Bearing Plate No. NIK
4258 with attached to one (1) Trailer Tanker
Unknown Claimant

One (1) Lorry Truck Bearing Plate No. UE
E604 with attached to one (1) Trailer Tanker
Unknown Claimant

One (1) Lorry Truck Bearing Plate No. NIO
9278 with attached to one (1) Trailer Tanker
Unknown Claimant

One (1) Lorry Truck Bearing Plate No. NHE
4970 with attached to one (1) Trailer Tanker
Unknown Claimant

One (1) Lorry Truck Bearing Plate No. NIB
9642 with attached to one (1) Trailer Tanker
Unknown Claimant

X-----X

WARRANT OF SEIZURE AND DETENTION

TO: **THE DISTRICT COMMANDER - ESS**
Limay, Bataan

GREETINGS:

WHEREAS, on or about 12:00PM, 07 February 2025, a verbal instruction through a mobile phone call was received by Deputy District Commander SP/Lt. Arnulfo C. Villar from the District Collector Port of Limay and the Deputy Commissioner, Enforcement



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Group, directing the former to proceed at Dive Industries Inc. in Brgy. Alas-asin, Mariveles, Bataan to assist National Bureau of Investigation (NBI) in conducting Fuel Marking Testing on one (1) vessel and four tank trucks involved in alleged illicit activity regarding suspected vessel and tank trucks carrying smuggled fuel products.

WHEREAS, at around 12:47PM, composite team of ESS-CPD team and SGS MLab 12, driven by Sweden Bacaling, helper Jerenze Salazar along with analyst Rhena Desamparado and MLab 14 driven, by Marvic Mortalla with analyst Jiyasmin Jizel Dela Rosa arrived at Dive Industries Inc. in Brgy. Alas-asin, Mariveles, Bataan.

WHEREAS, upon arrival at the location, the team found one (1) vessel bearing name "M/V EFFRIENE" and eleven (11) tank trucks surrounded by personnel from the NBI headed by Director Jaime B. Santiago.

WHEREAS, according to the account of NBI, the operation stemmed from a surveillance of the area, wherein they found one (1) vessel berthing towards Dive Industries' pier resulting to the apprehension of the said vessel along with fifteen (15) personalities conducting siphoning activity from the vessel to the tank trucks.

WHEREAS, with the collaboration of ESS-Limay Fuel Marking Team and SGS Mobile Laboratory, the fuels found on the suspected conveyances were subjected to fuel marking tests.

WHEREAS, initial and confirmatory tests yielded "FAIL" results for all the loaded lorry tank trucks including the motor tanker vessel suspected to be the source of the unmarked fuels.

WHEREAS, inquest proceedings were caused by NBI to the alleged crews and drivers/helpers of the tanker vessel and lorry trucks, in violation of Section 1113 (f) (g) and (l) of the Customs Modernization and Tariff Act (CMTA) in relation to Section 107 (Value Added Tax on Importation of Goods), 148 (Excise Tax on Manufactured Oils and Other Fuels) and 148-A (Mandatory Marking of All Petroleum Products) of National Internal Revenue Code, as amended and Violation of Batas Pambansa Blg. 33 as amended subsection 3H by PD 1865, pursuant to Article 45 of the Revised Penal Code on the confiscation and forfeiture of the proceeds of the instrument of the crime, in relation to Section 13(c) of the Republic Act No. 10867 (National Bureau of Investigation Modernization Act).

WHEREAS, pursuant to a Mission Order issued by the District Collector of the BOC Port of Limay, a composite team from Assessment Division, Enforcement and Security Service (ESS) and Customs Intelligence and Investigation Service (CIIS) were directed to conduct inventory of Diesel product and conveyances involved in the alleged smuggling activities inside Dive Industries Inc.



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WHEREAS, in view of the foregoing, the Enforcement and Security Service (ESS) recommended the issuance of a Warrant of Seizure and Detention (WSD) against one (1) vessel "M/V EFFRIENE, four (4) tank trucks loaded with unmarked Diesel, and seven (7) empty tank trucks parked inside Dive Industries Inc., in violation of paragraph A Section 265-A, Section 148-A, and Title X, Section 254 of the NIRC as amended by R.A. 10963 and Section 1401 and Section 1430 of R.A. 10863 otherwise known as the Customs Modernization and Tariff Act of 2016.

WHEREAS, Acting Customs Operations Office III Clarissa Grace A. Apor and Acting Customs Officer V Nerie Paz B. Larin appraised the value of the Diesel Fuel, one (1) vessel "M/V EFFRIENE, four (4) tank trucks loaded with unmarked Diesel, and seven (7) empty tank trucks at One Hundred Ninety-One Million, Nine Hundred Twenty-Four Thousand, One Hundred Four Pesos and Fifteen Centavos (**Php191,924,104.15**), with the following details, to wit:

| | | | |
|----|--------------------|------------------------------------|--------------------------|
| 1 | 674,520L DIESEL | N/A | 22,438,811.66 |
| 2 | M/V EFRIENE | Motor Vessel | 156,366,973.94 |
| 3 | PLATE NO. CUL 732 | Howo tractor head with tanker | 960,054.90 |
| 4 | PLATE NO. NIK 4258 | Powertrac tractor head with tanker | 1,371,507.00 |
| 5 | PLATE NO. NIB 9642 | Powertrac tractor head with tanker | 1,234,356.30 |
| 6 | PLATE NO. WJP 429 | Isuzu head with lorry tanker | 763,569.50 |
| 7 | PLATE NO. NHE 4970 | Powertrac tractor head with tanker | 1,371,507.00 |
| 8 | PLATE NO. NIO 9278 | Shacman tractor head with tanker | 1,097,205.60 |
| 9 | PLATE NO. XFG 566 | Isuzu head with lorry tanker | 687,212.55 |
| 10 | PLATE NO. NIB 6786 | Powertrac tractor head with anker | 1,234,356.30 |
| 11 | PLATE NO. CBA 3647 | Isuzu tractor head with tanker | 1,929,836.80 |
| 12 | PLATE NO. NIN 6557 | Powertrac tractor head with tanker | 1,234,356.30 |
| 13 | TEMPORARY PLATE | Shacman tractor head with tanker | 1,234,356.30 |
| | TOTAL: | | Php191,924,104.15 |

WHEREAS, probable cause exist to seize the above-mentioned unmarked diesel fuel, "M/V EFFRIENE" and eleven (11) tank trucks pursuant to Section 117 in relation to Section 1113 (a), (f), (k) (L.1) and DOF-BOC-BIR Joint Circular 001.2021, in violation of Sections 1401 and 1430 of R.A. No. 10863, otherwise known as the Customs Modernization and Tariff Act ("CMTA"), Sections 148-A, 254, and 265-A of the National Internal Revenue Code ("NIRC"), as amended by R.A. No. 10963, otherwise known as the "Tax Reform for Acceleration and Inclusion Law (TRAIN LAW).

WHEREFORE, by virtue of the authority vested in me by law, and in compliance with pertinent Customs laws, rules and regulations, you together with the representative of this office, are hereby ordered to forthwith seized the aforementioned goods/articles



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and turn them over to the custody of the Auction and Cargo Disposal Division of this Port, in compliance with Customs Administrative Order (CAO) NO. 10-2020 and CAO No. 03-2019, particularly on the matter of making a return of service and the submission of the inventory report or list of seized goods be strictly observe, **and finally, you are hereby ordered to serve the aforesaid Warrant within three (3) working days from its issuance and submit to the District Collector a return within twenty-four (24) hours from service thereof.**

SO ORDERED.

February 8, 2025. Limay, Bataan, Philippines.


ATTY. KRIDEN F. BALGOMERA
District Collector, Port of Limay

Cc:

- 1.) Office of the Commissioner of Customs
- 2.) ESS, District Commander, Port of Limay
- 3.) CIIS, OIC Field Station, Port of Limay
- 4.) Apprehending Unit/ Office-Limay
- 5.) Account Management Office (AMO)
- 6.) ACDC



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