



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,

Seizure Identification  
No. 2025-003

- versus -

Parcel with Tracking No. CR901432007DE, stc: One (1) Kleidung, Two (2) Friteuse 2.5L, Three (3) Shampoo und Zahnpasta, but found to actually contain Two (2) Bevola Shampoo Intensiv Pflege, Two (2) Bevola Shampoo Fur Jede Tag, Two (2) Bevola Men Shampoo, Two (2) Bevola Men Coffein Shampoo, One (1) Schauma Color Glanz, One (1) Schauma Superfruit Glanz, Three (3) Pair of Toothbrush, Two (2) Colgate Max White, Two (2) Colgate Sensation White, One (1) Jacket Coat, Thirteen (13) Assorted Kid's Clothes, One (1) Deep Fryer 2.5L – Inside the Deep Fryer: Four (4) self-sealed transparent plastic wrapped in carbon paper and foil to which one plastic is damaged, containing more or less Seven Hundred Forty-One Grams (500g, 100g, 100g, and more or less 41g) of white powder substance, which arrived at Surface Mail Exchange Department (SMED) on 28 January 2025, from Hoang Anh Tuan of Allee der Kosmonauten, 36 – 12681, Berlin,

**HA TUAN NGHIA,**  
Claimant.

x ===== x

## NOTICE OF DECISION

TO: **HA TUAN NGHIA**  
Near 277 F. Sanchez  
Barangay 82, Pasay City

You are hereby notified by these presents that the District Collector, Port of Manila, rendered a DECISION on April 15, 2025, in the above-entitled case, copy of which is hereto attached.

Port of Manila, Philippines, April 21, 2025.

FOR THE DISTRICT COLLECTOR:

  
**ATTY. MARVIN GREGORY R. CHAVEZ**  
Acting Chief, Law Division





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**HA TUAN NGHIA,**

Near 277 F. Sanchez, Barangay 82, Pasay City,  
Claimant.

x=====x

## **DECISION**

This resolves the seizure proceeding instituted against the above-mentioned goods pursuant to Sections 118, 119 (d) and 1113 of the Customs Modernization and Tariff Act (CMTA), in relation to Republic Act (R.A.) No. 9165 otherwise known as the "Comprehensive Dangerous Drug Act of 2002";

The following are the antecedent facts, to wit:

On 28 January 2025, a parcel with Tracking No. CR901432007DE, said to contain One (1) Kleidung, Two (2) Friteuse 2.5L, Three (3) Shampoo und Zahnpasta arrived at Surface Mail Exchange Department (SMED) from Hoang Anh Tuan of Allee der Kosmonauten, 36 – 12681, Berlin consigned to **HA TUAN NGHIA** of Near 277, F. Sanchez, Barangay 82, Pasay City;

On same date, the assigned customs examiner conducted 100% physical examination of the subject shipment and was found to actually contain Two (2) Bevola Shampoo Intensiv Pflege, Two (2) Bevola Shampoo Fur Jede Tag, Two (2) Bevola Men Shampoo, Two (2) Bevola Men Coffein Shampoo, One (1) Schauma Color Glanz, One (1) Schauma Superfruit Glanz, Three (3) Pair of Toothbrush, Two (2) Colgate Max White, Two (2) Colgate Sensation White, One (1) Jacket Coat, Thirteen (13) Assorted Kid's Clothes, One (1) Deep Fryer 2.5L – Inside the Deep Fryer: Four (4) self-sealed transparent plastic wrapped in carbon paper and foil to which one plastic is damaged, containing more or less Seven Hundred Forty-One Grams (500g, 100g, 100g, and more or less 41g) of white powdery substance;



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APR 15 2025



Thereafter, the said Four (4) self-sealed transparent plastic wrapped in carbon paper and foil to which one plastic is damaged containing more or less Seven Hundred Forty-One Grams (500g, 100g, 100g, and more or less 41g) of white powdery substance were taken for confirmatory test at the PDEA-Laboratory Service. Subsequently, the Chemical Analysis Report No. PDEA-NCR-25-0015 of the Philippine Drug Enforcement Agency (PDEA) showed that the said apprehended articles were positive for KETAMINE, a dangerous drug under R.A. No. 9165.

Accordingly, in a Memorandum dated 30 January 2025, the customs examiner recommended issuance of Warrant of Seizure and Detention (WSD) against the subject parcel in violation of Sections 118 and 1113 of the Customs Modernization and Tariff Act (CMTA), in relation to R.A. 9165 also known as the "Comprehensive Dangerous Drug Act of 2002";

Thus, finding existence of probable cause, a Warrant of Seizure and Detention was issued by Alexander Gerard E. Alviar, District Collector, this Port, against the subject shipment docketed under Seizure Identification No. 2025-003 against the above-mentioned article for violation of Sections 118, 119 (d) and 1113 of the Customs Modernization and Tariff Act (CMTA), in relation to R.A. 9165 also known as the "Comprehensive Dangerous Drug Act of 2002";

Subsequently, the turnover of the prohibited items to PDEA was conducted and witnessed by the representatives of the operating agencies as evidenced by the Turn-Over Receipt with Tracking No. CR901432007DE.

In a Memorandum dated 04 February 2025, Special Agent I Alvin C. Rollon, CPD-ESS, returned the unserved Warrant of Seizure and Detention since the consignee cannot be found at the registered address, as confirmed in the Certifications of Non-Residency dated 04 February 2025 issued and signed by Barangay Captain Dolores S.L. Osenia of Barangay 84, Zone 10, and Barangay Captain Sandro F. Serrano of Barangay 82, Zone 10, Pasay City, respectively.

On 10 February 2025, a notice was posted at the Bureau of Customs website informing the owner/claimant that the District Collector of the Port of Manila issued a Warrant of Seizure and Detention docketed as Seizure Identification No. 2025-003.

Undoubtedly, the seized parcel is positive for KETAMINE, which is a dangerous drug under R.A. No. 9165 and the importation of which is prohibited pursuant to 118 of the CMTA.

***"Section 4. Importation of Dangerous Drugs and/or Controlled Precursors and Essential Chemicals.- The penalty of life imprisonment to death and a ranging from Five hundred thousand pesos (P500,000.00) to Ten million pesos (P10,000,000.00) shall be imposed upon any person, who, unless authorized by law, shall import or bring into the Philippines any dangerous drug, regardless of the quantity and purity involved, including any and all species of opium poppy or any part thereof or substances derived therefrom even for floral, decorative and culinary purposes.***

*The penalty of imprisonment ranging from twelve (12) years and one (1) day to twenty (20) years and a fine ranging from One hundred thousand pesos (P100,000.00) to Five hundred thousand pesos (P500,000.00) shall be imposed upon any person, who, unless authorized by law, shall import any controlled precursor and essential chemical.*

*The maximum penalty provided for under this Section shall be imposed upon any person, who, unless authorized under this Act, shall import or bring into the Philippines any dangerous drug and/or controlled precursor and essential chemical through the use of a diplomatic passport, diplomatic facilities or any other means involving his/her*



official status intended to facilitate the unlawful entry of the same. In addition, the diplomatic passport shall be confiscated and canceled.

The maximum penalty provided for under this Section shall be imposed upon any person, who organizes, manages or acts as a "financier" of any of the illegal activities prescribed in this Section.

The penalty of twelve (12) years and one (1) day to twenty (20) years of imprisonment and a fine ranging from One hundred thousand pesos (P100,000.00) to Five hundred thousand pesos (P500,000.00) shall be imposed upon any person, who acts as a "protector/coddler" of any violator of the provisions under this Section."

In relation to the above provision, Sections 118 and 119 explicitly prohibit the importation of the subject articles, to wit:

"Sec. 118. Prohibited Importation and Exportation. – The importation and exportation of the following goods are prohibited:

XXXX XXXX XXXX

**(g) All other goods or parts thereof which importation and exportation are explicitly prohibited by law or rules and regulations issued by the competent authority.**

XXXX XXXX XXXX

Sec. 119. Restricted Importation and Exportation. – **Except when authorized by law or regulation, the importation and exportation of the following restricted goods are prohibited:**

(d) Marijuana, opium, poppies, coca leaves, heroin or **other narcotics or synthetic drugs which are or may hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof**, except when imported by the government of the Philippines or any person duly authorized by the Dangerous Drugs Board, for medicinal purposes;

XXXX XXXX XXXX

The restriction to import or export the above stated goods shall include the restriction on their transit." (Emphasis supplied)

Finally, Section 1113 (I) of the CMTA makes articles imported contrary to law subject to forfeiture, to wit:

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

XXXX XXXX XXXX

**(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;**

XXXX XXXX XXXX

**(I) Goods sought to be imported or exported;**

XXXX XXXX XXXX





- (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."

The subject prohibited drugs shall be disposed of as provided for by Section 1147 (d) of the CMTA, which provides:

"SEC. 1147. Disposition of Restricted Goods. – Restricted goods as described in Section 119 of this Act shall be disposed as follows:

XXXX XXXX XXXX


(d) Marijuana, opium, poppies, coca leaves, heroin, or other narcotics or synthetic drugs which are or may hereafter be declared habit forming by the President of the Philippines, or any compound, manufactured salt, derivative, or preparation thereof, shall be turned over to the Dangerous Drugs Board;"

**WHEREFORE**, by virtue of the authority vested in me by law, it is hereby ordered and decreed that the Parcel with Tracking No. CR901432007DE, said to contain One (1) Kleidung, Two (2) Friteuse 2.5L, Three (3) Shampoo und Zahnpasta, but found to actually contain Two (2) Bevola Shampoo Intensiv Pflege, Two (2) Bevola Shampoo Fur Jede Tag, Two (2) Bevola Men Shampoo, Two (2) Bevola Men Coffein Shampoo, One (1) Schauma Color Glanz, One (1) Schauma Superfruit Glanz, Three (3) Pair of Toothbrush, Two (2) Colgate Max White, Two (2) Colgate Sensation White, One (1) Jacket Coat, Thirteen (13) Assorted Kid's Clothes, One (1) Deep Fryer 2.5L – Inside the Deep Fryer: Four (4) self-sealed transparent plastic wrapped in carbon paper and foil to which one plastic is damaged, containing more or less Seven Hundred Forty-One Grams (500g, 100g, 100g, and more or less 41g) of white powdery substance, arrived at Surface Mail Exchange Department (SMED) on 28 January 2025, from Hoang Anh Tuan of Allee der Kosmonauten, 36 – 12681, Berlin consigned to **HA TUAN NGHIA** of Near 277 F. Sanchez, Barangay 82, Pasay City, be **FORFEITED** in favor of the Government for violation of Sections 118, 119(d), and 1113 of R.A. No. 10863 otherwise known as the "Customs Modernization and Tariff Act" (CMTA) in relation to Section 04 Article II of R.A. No. 9165 "Comprehensive Dangerous Drug Act of 2002" 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, APR 15 2025

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

