




REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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MEMORANDUM

TO : **KARREN APRIL A. NOROÑO-GABION**
Officer-in-Charge
Public Information and Assistance Division (PIAD)

THRU : **ATTY. MARIA YASMIN M. OBILLOS-MAPA**
District Collector, BOC-NAIA

FROM : 
ATTY. WALLY ANN D. YUMUL
Acting Chief, Law Division

SUBJECT : **PUBLICATION IN THE BOC WEBSITE OF THE ISSUED
WARRANT OF SEIZURE AND DETENTION (WSD)**

DATE : **11 APRIL 2025**

This refers to the herein attached issued Warrant of Seizure and Detention (WSD):

1. **SEIZURE IDENTIFICATION NO. 138-2025 (NAIA)** : Republic of the Philippines vs. One Hundred Twenty Thousand Pesos (Php120,000.00) brought in by incoming passenger **COLE BASIL MCNAMARA** on 06 March 2025;
2. **SEIZURE IDENTIFICATION NO. 139-2025 (NAIA)** : Republic of the Philippines vs. Five Hundred Fifty Thousand Pesos (Php550,000.00) confiscated from departing passengers **FAYE MARIE PIMENTEL, ACHILLES PIMENTEL, FE PIMENTEL, MAVERICK CAHARIAN** and **ALEXANDRE STEFFAN PIMENTEL** on 06 March 2025; and
3. **SEIZURE IDENTIFICATION NO. 140-2025 (NAIA)** : Republic of the Philippines vs. Forty-Five Thousand Pesos (Php45,000.00) brought in by passenger **MIKIO KOGUCHI** on 13 March 2025.

As the aforementioned passengers/claimants have indicated insufficient addresses in the Philippines, the WSDs must be served by posting in the bulletin board of this Port and by electronic posting in the BOC website for fifteen days, as provided under Section 6.5.2 of CAO No. 10-2020, to wit:

6.5.2. To the owner of the goods or his authorized representative.

For the purpose of serving the WSD, the importer, consignee, named in the bill of lading or airway bill, or possessor shall be deemed the owner of the goods.



Old MIA Road, NAIA Complex, 1300 Pasay City
+63 (02) 8705-6000, +639776767034 | www.customs.gov.ph | naia@customs.gov.ph

If the owner is unknown, with insufficient address, or a foreign entity or individual, service shall be effected by posting of the WSD by the ESS in the bulletin board of the concerned collection district office, and by electronic posting through the BOC website, or printed publication, for fifteen (15) days.

In view of the foregoing, this Office respectfully requests that the copy of the WSD on **Seizure Identification Nos. 138-2025 (NAIA), 139-2025 (NAIA) and 140-2025 (NAIA)**, respectively, be electronically posted with the BOC website for fifteen (15) days. A copy of said warrant is herein attached. Furthermore, scanned copies thereof were also forwarded to Piad@customs.gov.ph and Jessil.garlando@customs.gov.ph.





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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14 April 2025

COLE BASIL MCNAMARA
City Garden Grand Hotel
Makati City

Subject : Seizure Identification No. 138-2025 (NAIA)
Republic of the Philippines vs. One Hundred Twenty Thousand
Pesos (Php120,000.00) brought in by incoming passenger **COLE**
BASIL MCNAMARA on 06 March 2025

Dear: **Mr. Cole Basil Mcnamara**

This refers to the seized goods which is covered by Seizure Identification No. 138-2025 (NAIA) issued on April 10, 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 attend the Preliminary Conference scheduled on **April 23, 2025, 09:45 am at the Law Division, Room 304, NAIA Customhouse Bldg. Pasay City**. In the alternative, a Verified Position Paper may be submitted **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. Statement of Facts;
2. Issues of the Case;
3. Proposed Stipulations and Admission;
4. Arguments; and
5. Exhibits.

Should you opt to attend the Preliminary Conference, your attendance must be confirmed by contacting **John Victoriano D. Villanueva III**, through **Mobile# 0966 8350713**.

On the other hand, the Verified Position Paper, with pertinent attachments, may be submitted to the Office of the Law Division, Third Floor, Bureau of Customs – NAIA Building, Old MIA Road, Pasay City and through electronic means sent to the naia-lawdivision@customs.goc.ph and naia-boc.cares@customs.gov.ph.

Your preferential attention on the matter is requested.

Very truly yours,

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





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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REPUBLIC OF THE PHILIPPINES

-versus-

One Hundred Twenty Thousand
Pesos (Php 120,000.00) brought in
by incoming passenger **COLE
BASIL MCNAMARA** on 06 March
2025

X-----X

SEIZURE IDENTIFICATION
NO. 138-2025 (NAIA)

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 06 March 2025, at around 2000H, Cole Basil Mcnamara, a male Canadian passenger with Passport No. P772818QS, arrived at Ninoy Aquino International Airport Terminal 3 on board flight TR 390 from Singapore.

WHEREAS, passenger Mcnamara voluntarily approached Customs Examiner Reina C. Maala for the scanning of his e-travel QR Code. Upon scanning the same, it was found that the traveler answered "YES" in the 3rd page of the General Declaration pertaining to "Philippine Currency and/or Philippine Monetary Instrument in excess of Php 50,000.00". Currency Declaration Form was likewise presented by the passenger to Customs Examiner reflecting the amount of One Hundred Eighty Thousand Pesos (Php 180,000.00.)

WHEREAS, the Customs Examiner informed the traveler that he could carry a maximum amount of Fifty Thousand Pesos (Php 50,000.00) without prior authorization from the Bangko Sentral ng Pilipinas (BSP). Any amount exceeding this limit requires BSP authorization before entering the country. When asked if they possessed such authorization, the passenger replied in the negative.

WHEREAS, in the presence of passenger Mcnamara, ESS SAI Samuel Delos Santos, and Flight Supervisor Ronald Arzadon, Customs Examiner Maala conducted the physical examination which yielded One Hundred Seventy Thousand Pesos (Php 170,000.00). The amount of Fifty Thousand Pesos (Php 50,000.00) was returned to passenger Mcnamara representing the total amount allowed to be brought in by incoming passengers. Thereafter, a Held Baggage Receipt No. 00100012453 was issued for the excess amount of One Hundred Twenty Thousand Pesos (Php 120,000.00). The confiscated Philippine Currency was turned over to the Baggage Assistance Division, for safekeeping.

WHEREAS, in a Memorandum for the District Collector, this Port, dated 17 March 2025, Customs Examiner Reina C. Maala and Flight Supervisor Ronald Arzadon 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 Warrant of Seizure and Detention (WSD) against the amount of One Hundred Twenty Thousand Pesos (Php 120,000.00) for violation of Section 117 in relation to Section 1113 (f) 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), 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 **COLE BASIL MCNAMARA** 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, APR 10 2025, March 2025.

ATTY. MARIA YASMIN M. OBILLOS-MAPA
District Collector, BOC-NAIA

Wdy/law/TSYIV





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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14 April 2025

**Messrs. FAYE MARIE PIMENTEL
ACHILLES PIMENTEL
FE PIMENTEL
MAVERICK CAHARIAN and
ALEXANDRE STEFFAN PIMENTEL**
Cagayan de Oro

Subject : SEIZURE IDENTIFICATION NO. 139-2025 (NAIA)
Republic of the Philippines vs. Five Hundred Fifty Thousand
Pesos (Php550,000.00) confiscated from departing
passengers **FAYE MARIE PIMENTEL, ACHILLES
PIMENTEL, FE PIMENTEL, MAVERICK CAHARIAN and
ALEXANDRE STEFFAN PIMENTEL** on 06 March 2025

Dear: **Faye Marie Pimentel, et al.**

This refers to the seized goods which is covered by Seizure Identification No. 139-2025 (NAIA) issued on April 10, 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 attend the Preliminary Conference scheduled on **April 23, 2025, 10:00 am at the Law Division, Room 304, NAIA Customhouse Bldg. Pasay City**. In the alternative, a Verified Position Paper may be submitted **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. Statement of Facts;
2. Issues of the Case;
3. Proposed Stipulations and Admission;
4. Arguments; and
5. Exhibits.

Should you opt to attend the Preliminary Conference, your attendance must be confirmed by contacting **John Victoriano D. Villanueva III**, through **Mobile# 0966 8350713**.

On the other hand, the Verified Position Paper, with pertinent attachments, may be submitted to the Office of the Law Division, Third Floor, Bureau of Customs – NAIA Building, Old MIA Road, Pasay City and through electronic means sent to the naia-lawdivision@customs.goc.ph and naia-boc.cares@customs.gov.ph.

Your preferential attention on the matter is requested.

Very truly yours,

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





REPUBLIC OF THE PHILIPPINES
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REPUBLIC OF THE PHILIPPINES

-versus-

Five Hundred Fifty Thousand
Pesos (Php 550,000.00)
confiscated from departing
passengers **FAYE MARIE
PIMENTEL, ACHILLES
PIMENTEL, FE PIMENTEL,
MAVERICK CAHARIAN, and
ALEXANDRE STEFFAN
PIMENTEL** on 06 March 2025

X-----X

SEIZURE IDENTIFICATION
NO. 139-2025 (NAIA)

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 06 March 2025, at around 0453H, departing passengers named Faye Marie Pimentel with Passport Number P9772864B, Achilles Pimentel with Passport Number P9772863B, Fe Pimentel with Passport Number P9772865B, Maverick Caharian with Passport Number P0574171B, and Alexandre Steffan Pimentel with Passport Number P6230531C were about to depart via PR 438 bound for Nagoya, Japan.

WHEREAS, during the Final Screening at the Departure Area, NAIA Terminal 1, Emar Laureto of the Office of the Transportation Security (OTS) conducted a non-intrusive inspection on their carry-on baggage and was referred to Customs Examiner Zukry G. Datudacula.

WHEREAS, Customs Examiner Datudacula explained to the travelers that their carry-on baggage must be subjected to physical examination. In the presence of the departing passengers, ESS Archer Peniza, CIIS Christian Paul Llovit, OTS Rory Baldo, and PAL representative John Denver Reyes, Customs Examiner Datudacula conducted the physical examination on the subject baggage which yielded Eight Hundred Thousand Pesos (Php 800,000.00). Customs Examiner asked the passengers to present their prior written authorization from the Bangko Sentral ng Pilipinas (BSP) and Currency Declaration Form to which they responded in the negative. The amount of Two Hundred Fifty Thousand Pesos was returned to the passengers representing the total amount allowed to be brought out by passengers. Thereafter, a Held-Baggage Receipt No. 00100009910 was issued for the excess amount of Five Hundred Fifty Thousand Pesos (Php 550,000.00). The confiscated Philippine Currencies were turned over to Annaliza Reyes of the In-Bond Unit, Baggage Assistance Division (BAD), for safekeeping.

WHEREAS, in a Memorandum addressed to the District Collector, this Port, dated 06 March 2025, Customs Examiner Zukry G. Datudacula and Flight Supervisor Ramon S. Calleja, thru Gaylord Hilario C. Ventura, Acting Chief, Departure 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 Warrant of Seizure and Detention (WSD) against the amount of Five Hundred Fifty Thousand Pesos (Php 550,000.00) for violation of Section



117 in relation to Section 1113 (f) 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), 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 passengers **FAYE MARIE PIMENTEL, ACHILLES PIMENTEL, FE PIMENTEL, MAVERICK CAHARIAN, and ALEXANDRE STEFFAN PIMENTEL** 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, _____, April 2025.

ATTY. MARIA YASMIN M. OBILLOS-MAPA
District Collector, BOC-NAIA

Wdy/law/TSYIV



117 in relation to Section 1113 (f) 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), 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 passengers **FAYE MARIE PIMENTEL, ACHILLES PIMENTEL, FE PIMENTEL, MAVERICK CAHARIAN, and ALEXANDRE STEFFAN PIMENTEL** 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, APR 10 2025, March 2025.

ATTY. MARIA YASMIN M. OBILLON MAPA
District Collector, BOC-NAIA

Wdy/law/TSYIV





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14 April 2025

MIKIO KOGUCHI

Okada Manila

Subject : Seizure Identification No. 140-2025 (NAIA)

Republic of the Philippines vs. Forty-Five Thousand Pesos
(Php45,000.00) brought in by passenger **MIKIO KOGUCHI** on 13
March 2025

Dear: **Mikio Koguchi**

This refers to the seized goods which is covered by Seizure Identification No. 140-2025 (NAIA) issued on April 10, 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 attend the Preliminary Conference scheduled on **April 23, 2025, 10:15 am at the Law Division, Room 304, NAIA Customhouse Bldg. Pasay City**. In the alternative, a Verified Position Paper may be submitted **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. Statement of Facts;
2. Issues of the Case;
3. Proposed Stipulations and Admission;
4. Arguments; and
5. Exhibits.

Should you opt to attend the Preliminary Conference, your attendance must be confirmed by contacting **John Victoriano D. Villanueva III**, through **Mobile# 0966 8350713**.

On the other hand, the Verified Position Paper, with pertinent attachments, may be submitted to the Office of the Law Division, Third Floor, Bureau of Customs – NAIA Building, Old MIA Road, Pasay City and through electronic means sent to the naia-lawdivision@customs.goc.ph and naia-boc.cares@customs.gov.ph.

Your preferential attention on the matter is requested.

Very truly yours,


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



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REPUBLIC OF THE PHILIPPINES

-versus-

Forty-Five Thousand Pesos (Php 45,000.00) brought in by incoming passenger **MIKIO KOGUCHI** on 13 March 2025

X-----X

SEIZURE IDENTIFICATION
NO. 140-2025 (NAIA)

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 13 March 2025, at around 1327H, Mikio Koguchi, a male Japanese passenger with Passport No. TS1502704 arrived at Ninoy Aquino International Airport Terminal 1 on board flight ZG95 from Japan.

WHEREAS, the carry-on baggage of passenger Koguchi underwent a non-intrusive inspection by XIP personnel Sannylyn Fernandez which was referred to Customs Examiner Nerizza R. Pantaleon for verification.

WHEREAS, Customs Examiner Pantaleon asked the traveler to scan his e-Travel QR code. Upon scanning the same, it was noted that the traveler answered "NO" to all items in the General Declaration except for items number 1 and 2 which pertains to Philippine Currency in excess of Php 50,000.00 and Foreign Currency in excess of USD 10,000.00 or its equivalent. Passenger Koguchi had a currency declaration of PHP 384,000.00 and JPY 8,000,000.00. Subsequently, Customs Examiner Pantaleon invited the passenger to the coordination center for verification and counting of the subject currencies.

WHEREAS, in the presence of passenger Koguchi, ESS SAI Noroden Tomiara, and Acting Flight Supervisor Innah Angela C. Mirano, Customs Examiner Pantaleon conducted the physical examination which yielded One Hundred Forty-Five Thousand Pesos (Php 145,000.00) and Eight Million Japanese Yen (JPY 8,000,000.00). The amount of Php 100,000.00 was returned to passenger Koguchi and his companion representing the total amount allowed to be brought in by incoming passengers. Thereafter, a Held Baggage Receipt No. 00100009932 was issued for the excess amount of Forty-Five Thousand Pesos (Php 45,000.00). The confiscated Philippine Currency was turned over to Annaliza L. Reyes of the Baggage Assistance Division, for safekeeping.

WHEREAS, in a Memorandum for the District Collector, this Port, dated 20 March 2025, Customs Examiner Nerizza R. Pantaleon and Acting Flight Supervisor Innah Angela C. Mirano 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 Warrant of Seizure and Detention (WSD) against the amount of Php 45,000.00 for violation of Section 117 in relation to Section 1113 (f) 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), 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 **MIKIO KOGUCHI** 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, APR 10 2025, April 2025.

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

Wdy/law/tsyl/V

