




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
DECISION OF FORFEITURE AND WARRANT OF SEIZURE
AND DETENTION (WSD)**

DATE : **31 MARCH 2025**

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

- 1. SEIZURE IDENTIFICATION NO. 123-2025 (NAIA) :** Republic of the Philippines vs. Two (2) pieces of Deer Horn and One (1) piece of Euro Mount Deer Skull with Horns brought in by incoming passenger **LENCH GIEVER MENDOZA** on 18 January 2025 and Held In-Bond under Held Baggage Receipt No. 00100020306;
- 2. SEIZURE IDENTIFICATION NO. 124-2025 (NAIA) :** Republic of the Philippines vs. Two (2) pieces of Deer Antler brought in by incoming passenger **PANGLAO BONIFACIO** on 13 December 2024 and held In-bond under Held Baggage Receipt No. 00100020115;
- 3. SEIZURE IDENTIFICATION NO. 125-2025 (NAIA) :** Republic of the Philippines vs. Eight (8) reams of Marlboro Cigarettes found in an outbound parcel covered by DHL AWB No. 2925243156 sent by **PRECY CHICA**;
- 4. SEIZURE IDENTIFICATION NO. 126-2025 (NAIA) :** Republic of the Philippines vs. Forty Eight (48) reams of "Double Happiness" Cigarettes found in an outbound parcel covered by DHL AWB No. 7768885751 sent by one **ANGELA VERDILLO** on 23 December 2024;
- 5. SEIZURE IDENTIFICATION NO. 127-2025 (NAIA) :** Republic of the Philippines vs. Three Hundred Sixty Million Three Hundred Fifty Thousand Korean Won (KRW360,350,000.00) intercepted from incoming passengers **DEOKSU I** and **HYEONWOO LEE**;



6. **SEIZURE IDENTIFICATION NO. 128-2025 (NAIA)** : Republic of the Philippines vs. Eighty Thousand Philippine Pesos (Php80,000.00) confiscated from a Romanian traveler **MARIUS-STEFAN AVRAM** on 20 February 2025 and held in custody under Held Baggage Receipt No. 00100012677;
7. **SEIZURE IDENTIFICATION NO. 129-2025 (NAIA)** : Republic of the Philippines vs. One Hundred Eighty Four Thousand Philippine Peso Bills (Php184,000.00) brought in by Filipino travelers named **EUNICE YANGCO ENTREDICHO** and **JOHN MELVIC CASTRO CALUSIN** on 26 February 2025;
8. **SEIZURE IDENTIFICATION NO. 130-2025 (NAIA)** : Republic of the Philippines vs. One Hundred Fifteen Thousand Two Hundred Fifty Philippine Peso Bills (Php115,250.00) brought in by Korean traveler named **MINHO AHN** on 05 March 2025; and
9. **SEIZURE IDENTIFICATION NO. 131-2025 (NAIA)** : Republic of the Philippines vs. One Hundred Forty-Three Thousand Philippine Pesos (Php143,000.00) confiscated from a Japanese traveler **SHINYA FUKUTOMI** on 24 February 2025 and held in custody under Held Baggage Receipt No. 00100020508.

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.

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. 123-2025 (NAIA), 124-2025 (NAIA), 125-2025 (NAIA), 126-2025 (NAIA), 127-2025 (NAIA), 128-2025 (NAIA), 129-2025 (NAIA), 130-2025 (NAIA) and 131-2025 (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.





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REPUBLIC OF THE PHILIPPINES

-versus-

Two (2) pieces of Deer Horn and
One (1) piece of Euro Mount Deer
Skull with Horns brought in by
incoming passenger **LENCH
GIEVER MENDOZA** on 18 January
2025 and Held In-Bond under Held
Baggage Receipt No.
00100020306.

X-----X

SEIZURE IDENTIFICATION
NO. 123-2025 (NAIA)

DECISION

This resolves the seizure and forfeiture proceedings instituted against the above-described articles for violation of Section 117 in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and Sections 11 and 27 (i) of Republic Act 9147, otherwise known as the Wildlife Resources Conservation and Protection Act.

A cursory review of the entire records of the instant seizure and forfeiture case reveals the following antecedents, to wit:

1. On 18 January 2025 at around 0518H, a male Filipino passenger named Lench Giever Mendoza with Passport No. P7416427B arrived at NAIA Terminal 1 on board Flight PR 117 from Vancouver, Canada.
2. The checked-in baggage of passenger Mendoza was marked "X" by XIP Operator Edgardo D. Soriano who then referred the passenger to Customs Examiner Jenel Janolino for physical examination.
3. Before conducting the physical examination on the subject baggage, Customs Examiner Janolino requested the passenger to submit his e-Travel QR Code for scanning. It was noted that passenger Mendoza answered "No" to all items in the General Declaration of the electronic Customs Baggage Declaration Form (e-CBDF).
4. Customs Examiner Janolino conducted the physical examination on his checked-in baggage which yielded Two (2) pieces of Deer Horn and One (1) piece of Euro Mount Deer Skull with Horns.
5. Passenger Mendoza failed to present before the assigned Customs Examiner the required Import Permit/Clearance from the Department of Environment and Natural Resources (DENR). Thus, the subject Two (2) pieces of Deer Horn and One (1) piece of Euro Mount Deer Skull with Horns were held In-bond under Held Baggage Receipt No. 00100020306 and turned over to Annaliza Reyes of the In-Bond Unit, Baggage Assistance Division (BAD) for safekeeping.
6. In a Memorandum dated 25 January 2025 addressed to the District Collector, this Port, Customs Examiner Jenel Janolino and Flight Supervisor Ramon S. Calleja Jr., 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. Mamao, Acting Deputy Collector for Passenger Service, recommended that a Warrant of Seizure and Detention (WSD) be issued against the subject Two (2) pieces of Deer Horn and One (1) piece of Euro Mount Deer Skull with Horns for violation of Section 117 (Regulated Importation and Exportation) of the Customs Modernization and Tariff Act (CMTA) and Republic Act 9147, otherwise known as the Wildlife Resources Conservation and Protection Act.

DISCUSSION:

At this juncture, it bears stressing that the importation of the subject article, not being supported by the corresponding clearances required by the Department of Environment and Natural Resources (DENR), violates Sections 11 and 27 (i) of Republic Act No. 9147, otherwise known as the Wildlife Resources Conservation and Protection Act.

Sections 11 and 27 (i) of RA 9147 provides:

“Section 11. Exportation and/or importation of Wildlife. **Wildlife species may be exported to or imported from another country as may be authorized by the Secretary or the designated representative, subject to strict compliance with the provisions of this Act and rules and regulations promulgated pursuant thereto.** Provided, that the recipient of the wildlife is technically and financially capable to maintain it.

Section 27. Illegal acts. – Unless otherwise allowed in accordance with this Act, **it shall be unlawful for any person to willfully or knowingly exploit wildlife resources and their habitats, or undertake the following acts:**

X X X X X X

(i) Transporting of wildlife.

X X X X X X

All wildlife, its derivatives or by-products, and all paraphernalia, toots and conveyances used in connection with violations of this Act, **shall be ipso facto forfeited in favor of the government x x x.** The apprehending agency shall immediately cause the transfer of all wildlife that have been seized or recovered to the nearest Wildlife Rescue Center of the Department in the area.” (Underscoring and emphasis supplied)

On this score, Paragraph 9.3 of Customs Administrative Order No. 10-2020 in relation to Section 119 of the Customs Modernization and Tariff Act (CMTA), are instructive and authoritative, to wit:

“9.3 If the subject shipment involved has been sufficiently established to be **prohibited**, the same shall be **ipso facto forfeited** in favor of the government.”

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

(f) **Any other goods whose importation and exportation are restricted.**”



WHEREAS, Section 1113 of the Customs Modernization and Tariff Act (CMTA) provides that:

“SECTION 1113. Property Subject to Seizure and Forfeiture. –
Property that shall be subject to seizure and forfeiture include:

X X X

X X X

- (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;” (Underline for emphasis)

WHEREFORE, the subject goods brought in by passenger **LENCH GIEVER MENDOZA** is hereby declared *ipso facto* **FORFEITED** for violation of Section 1113 and Section 119 of the Customs Modernization and Tariff Act (CMTA), in relation to Sections 11, 27 (i) and 28 of Republic Act No. 9147, otherwise known as the “Wildlife Resources Conservation and Protection Act of 2001”, as turned-over to the Department of Environment and Natural Resources (DENR) Wildlife Traffic Monitoring Unit for custody pursuant to Section 8 (Custody of Seized Goods requiring immediate turn-over to Regulating Agencies) of Customs Administrative Order (CAO) No. 10-2020 bearing the subject: “Seizure and Forfeiture Proceedings and Appeals Process”.

Let copies of this Decision be furnished to all offices and parties concerned for their information, and a copy thereof to be posted on the Bulletin Board of the Law Division, this Port, for information of all concerned.

SO ORDERED.

BOC-NAIA, Pasay City, MAR 28 2025, March 2025.

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

Law/wady/tsty





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REPUBLIC OF THE PHILIPPINES

-versus-

Two (2) pieces of Deer Antler brought in by incoming passenger **PANGLAO BONIFACIO** on 13 December 2024 and held In-bond under Held Baggage Receipt No. 00100020115.

X-----X

SEIZURE IDENTIFICATION
NO. 124-2025 (NAIA)

DECISION

This resolves the seizure and forfeiture proceedings instituted against the above-described articles for violation of Section 117 in relation to Section 1113(f) of the Customs Modernization and Tariff Act (CMTA), and Sections 11 and 27 (i) of Republic Act 9147, otherwise known as the Wildlife Resources Conservation and Protection Act.

A cursory review of the entire records of the instant seizure and forfeiture case reveals the following antecedents, to wit:

1. On 13 December 2024 at around 2149H, an Australian passenger named Panglao Bonifacio with Passport No. PA3930010 arrived at NAIA Terminal 1 on board Flight PX 10 from Papua New Guinea.
2. The checked-in baggage of passenger Bonifacio was marked "X" by XIP Operator Edgardo Soriano who then referred the passenger to Customs Examiner Sunshine O. Palino for physical examination.
3. Before conducting the physical examination on the subject baggage, Customs Examiner Palino asked the passenger to submit his Customs Baggage Declaration Form and hand-over his passport. It was noted that passenger Bonifacio ticked "No" to all items pertaining to page 3 of the Customs Baggage Declaration Form (CBDF).
4. Customs Examiner Palino conducted the physical examination on his checked-in baggage which yielded Two (2) pieces of Deer Antler.
5. Passenger Bonifacio failed to present before the assigned Customs Examiner the required Import Permit/Clearance from the Department of Environment and Natural Resources (DENR), Thus, the subject Two (2) pieces of Deer Antler were held In-bond under Held Baggage Receipt No. 00100020115 and turned over to Annaliza Reyes of the In-Bond Unit, Baggage Assistance Division (BAD) for safekeeping.
6. In a Memorandum dated 26 December 2024 addressed to the District Collector, this Port, Acting Customs Examiner Sunshine O. Palino and Flight Supervisor Annalyn V. Reyes, 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 that a Warrant of Seizure and Detention (WSD) be issued against the subject Two (2) pieces of Deer Antler



for violation of Section 1113 (Property Subject to Seizure and Forfeiture), Section 117 (Regulated Importation and Exportation) of the Customs Modernization and Tariff Act (CMTA) and Republic Act 9147, otherwise known as the Wildlife Resources Conservation and Protection Act.

DISCUSSION:

At this juncture, it bears stressing that the importation of the subject article, not being supported by the corresponding clearances required by the Department of Environment and Natural Resources (DENR), violates Sections 11 and 27 (i) of Republic Act No. 9147, otherwise known as the Wildlife Resources Conservation and Protection Act.

Sections 11 and 27 (i) of RA 9147 provides:

“Section 11. Exportation and/or importation of Wildlife. **Wildlife species may be exported to or imported from another country as may be authorized by the Secretary or the designated representative, subject to strict compliance with the provisions of this Act and rules and regulations promulgated pursuant thereto.** Provided, that the recipient of the wildlife is technically and financially capable to maintain it.

Section 27. Illegal acts. – Unless otherwise allowed in accordance with this Act, **it shall be unlawful for any person to willfully or knowingly exploit wildlife resources and their habitats, or undertake the following acts:**

x x x x x x

(i) Transporting of wildlife.

x x x x x x

All wildlife, its derivatives or by-products, and all paraphernalia, toots and conveyances used in connection with violations of this Act, **shall be ipso facto forfeited in favor of the government x x x.** The apprehending agency shall immediately cause the transfer of all wildlife that have been seized or recovered to the nearest Wildlife Rescue Center of the Department in the area.” (Underscoring and emphasis supplied)

On this score, Paragraph 9.3 of Customs Administrative Order No. 10-2020 in relation to Section 119 of the Customs Modernization and Tariff Act (CMTA), are instructive and authoritative, to wit:

“9.3 If the subject shipment involved has been sufficiently established to be **prohibited**, the same shall be **ipso facto forfeited** in favor of the government.”

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

(f) **Any other goods whose importation and exportation are restricted.**”

WHEREAS, Section 1113 of the Customs Modernization and Tariff Act (CMTA) provides that:



“SECTION 1113. Property Subject to Seizure and Forfeiture. –
Property that shall be subject to seizure and forfeiture include:

x x x

x x x

- (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;” (Underline for emphasis)

WHEREFORE, the subject goods brought in by passenger **PANGLAO BONIFACIO** is hereby declared *ipso facto* **FORFEITED** for violation of Section 1113 and Section 119 of the Customs Modernization and Tariff Act (CMTA), in relation to Sections 11, 27 (i) and 28 of Republic Act No. 9147, otherwise known as the “Wildlife Resources Conservation and Protection Act of 2001”, as turned-over to the Department of Environment and Natural Resources (DENR) Wildlife Traffic Monitoring Unit for custody pursuant to Section 8 (Custody of Seized Goods requiring immediate turn-over to Regulating Agencies) of Customs Administrative Order (CAO) No. 10-2020 bearing the subject: “Seizure and Forfeiture Proceedings and Appeals Process”.

Let copies of this Decision be furnished to all offices and parties concerned for their information, and a copy thereof to be posted on the Bulletin Board of the Law Division, this Port, for information of all concerned.

SO ORDERED.

BOC-NAIA, Pasay City, MAR 28 2025, March 2025.

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

Wdy/law/tsy





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31 March 2025

MS. PRECY CHICA
96 ROTC Hunters (Cluster 2) Tatalon
Quezon City

Subject : Seizure Identification No. 125-2025 (NAIA)
Republic of the Philippines vs. Eight (8) reams of Marlboro
Cigarettes found in an outbound parcel covered by DHL AWB No.
2925243156 sent by **PRECY CHICA**

To: Ms. Precy Chica

This refers to the seized goods which is covered by Seizure Identification No. 125-2025 (NAIA) issued on March 28, 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; and
4. Exhibits.

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 Y. LEGASPI IV
Officer-in-Charge





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SEIZURE IDENTIFICATION
NO. 125-2025 (NAIA)

-versus-

Eight (8) reams of Marlboro Cigarettes found in an outbound parcel covered by DHL AWB No. 2925243156 sent by PRECY CHICA

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 14 February 2025, Calil G. Dimangadap, Chief, Export Division, instructed Edrenzo M. Mat-an, Supervising Trade Control Examiner, and Lemuelle L. Alipio, Senior Trade Control Examiner, to proceed to the DHL Express Export Hub and conduct an actual examination of an outbound parcel for the United Kingdom which was declared to contain "Kid's clothes, photo albums, travel bags, boots, body lotion, soap, towels, coat, books, kids toys jumper and jeans, and consigned to a certain Harold Daria with delivery address at HA0 4LS Wembly, United Kingdom and contact number +447535135920.

WHEREAS, Senior Trade Control Examiner Alipio conducted an actual examination of the outbound shipment which yielded eight (8) reams of Marlboro cigarettes, assorted food items, Whiteflower, and Tawas. Thereafter, all the articles contained in the parcel were returned to the original packing and turned over to the DHL Export Corral for proper safekeeping.

WHEREAS, in a Memorandum dated 14 February 2025, Edrenzo M. Mat-an, Supervising Trade Control Examiner, and Lemuelle L. Alipio, Senior Trade Control Examiner thru Calil G. Dimangadap, Chief, Export Division, informed the District Collector, this Port, regarding the interception of the above-subject outbound parcel and recommended for the issuance of Warrant of Seizure and Detention for violation of Sections 117 (Regulated Importation), Sections 1400 (Misdeclaration) and 1401 (Unlawful Importation and Exportation), in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and Customs Memorandum Circular No. 21-2020 in relation to National Tobacco Administration (NTA) Memorandum Circular No. 003 series of 2019, Section 1 and Section 2 thereof, and Revenue Memorandum Circular No. 38-2003.

WHEREAS, Sections 5 and 7 of the National Tobacco Authority (NTA) Circular No. 002, series of 2020, expressly state that:

SECTION 5. APPLICATION AND ISSUANCE OF ICC/ECC/CC

1. **Application for ICC/ECC/TCC.** - For every shipment, importers/exporters of tobacco leaf, tobacco products, heated tobacco products and other tobacco related materials and ingredients shall secure from the NTA an ICC/ECC/CC (NTA-



RD-F-017 rev 02/018 rev 02) at least three working days prior to the date of unloading/loading of the commodity. x x x

SECTION 7. EXEMPTION IN THE FILING OF COMMODITY CLEARANCE FOR EXPORTATION/IMPORTATION/TRANSSHIPMENT

1. Tobacco commodities, other tobacco related materials, ingredients and spare parts, e-cigarettes and e-juices are exempted from the filing of commodity clearance for the following volume or net weight, for personal consumption, to wit:

- a) Cigarettes/HTPs - not exceeding 5 reams (50 packs), per Passenger/consignee
- b) Cigars -not exceeding 20 sticks, per passenger/consignee
- c) Snus -not exceeding 10 tins or maximum of 200 pcs, per passenger/consignee.”

WHEREAS, further, as provided in the Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003, which states that:

“Section 1. Tobacco commodities, other tobacco related materials, ingredients and spare parts, e-cigarettes and e-juices are exempted from the filing of commodity clearance for the following volume of net weight, for personal consumption, to wit:

- a. Cigarettes – not exceeding 5 reams (50 packs) per passenger

x x x

Section 2. In excess of the above quantities, the concerned exporter/importer/transshipper shall be required to secure the necessary ECC/ICC/TCC from the NTA.”

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 Warrant of Seizure and Detention against the subject outbound parcel for violation of Section 1400 (Misdeclaration), Section 1401 (Unlawful Importation and Exportation) and Section 117 (Regulated Importation and Exportation) in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and also for violation of the NTA Memorandum Circular No. 002, series of 2020 in relation to Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003.



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 outbound parcel shipped by **PRECY CHICA** for violation of Section 1400 (Misdeclaration), Section 1401 (Unlawful Importation and Exportation) and Section 117 (Regulated Importation and Exportation) in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and National Tobacco Administration (NTA) Memorandum Circular No. 002, series of 2020 in relation to Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003 and to turn over the same to the Auction and Cargo Disposal Division for inventory, classification 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, MAR 28 2025, March 2025.

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

Law/wady/eyllv





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31 March 2025

MS. ANGELA VERDILLO

Binondo, Manila
1006 Manila

Subject : Seizure Identification No. 126-2025 (NAIA)
Republic of the Philippines vs. Forty Eight (48) reams of "Double Happiness" Cigarettes found in an outbound parcel covered by DHL AWB No. 7768885751 sent by one **ANGELA VERDILLO** on 23 December 2024

To: Ms. Angela Verdillo

This refers to the seized goods which is covered by Seizure Identification No. 126-2025 (NAIA) issued on March 28, 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; and
4. Exhibits.

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 Y. LEGASPI IV

Officer-on-Case



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SEIZURE IDENTIFICATION
NO. 126-2025 (NAIA)

-versus-

Forty-eight (48) reams of "Double Happiness" Cigarettes found in an outbound parcel covered by DHL AWB No. 7768885751 sent by one **ANGELA VERDILLO** on 23 December 2024.

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 23 December 2024, Mohamad Hussin T. Belleng, Supervising Trade Control Examiner, on instruction of the Chief, Export Division, proceeded to the DHL Express Hub and conducted an actual examination of an outbound parcel which was declared to contain "Aluminum Honeycomb Panel for Sample".

WHEREAS, the subject parcel was sent by Angela Verdillo, with address at Binondo, Manila, Philippines, and contact number +63282422194, and consigned to a certain Weiting Cheng with delivery address at 29 Amberley Drive, Pakenham, Australia, and contact number +61421285619.

WHEREAS, Trade Control Examiner Belleng conducted an actual examination of the outbound shipment which yielded forty eight (48) reams of "Double Happiness" cigarettes. Thereafter, the cigarettes were returned in its original packing and turned over to the DHL Export Corral for proper safekeeping.

WHEREAS, in a Memorandum dated 24 December 2024, Mohamad Hussin T. Belleng, Supervising Trade Control Examiner, thru Calil G. Dimangadap, Chief, Export Division, informed the District Collector, this Port, regarding the interception of the above-subject shipment and recommended for the issuance of Warrant of Seizure and Detention for violation of Section 117 (Regulated Importation), Sections 1400 (Misdeclaration) and 1401 (Unlawful Importation and Exportation), in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and Customs Memorandum Circular No. 21-2020 in relation to National Tobacco Administration (NTA) Memorandum Circular No. 003 series of 2019, Section 1 and Section 2 thereof.

WHEREAS, Sections 5 and 7 of the National Tobacco Authority (NTA) Circular No. 002, series of 2020, expressly state that:

SECTION 5. APPLICATION AND ISSUANCE OF ICC/ECC/CC

- 1. Application for ICC/ECC/TCC.** - For every shipment, importers/exporters of tobacco leaf, tobacco products, heated tobacco products and other tobacco related materials and ingredients shall secure from the NTA an ICC/ECC/CC (NTA-



RD-F-017 rev 02/018 rev 02) at least three working days prior to the date of unloading/loading of the commodity. x x x

SECTION 7. EXEMPTION IN THE FILING OF COMMODITY CLEARANCE FOR EXPORTATION/IMPORTATION/TRANSSHIPMENT

1. Tobacco commodities, other tobacco related materials, ingredients and spare parts, e-cigarettes and e-juices are exempted from the filing of commodity clearance for the following volume or net weight, for personal consumption, to wit:

- a) Cigarettes/HTPs - not exceeding 5 reams (50 packs), per Passenger/consignee
- b) Cigars -not exceeding 20 sticks, per passenger/consignee
- c) Snus -not exceeding 10 tins or maximum of 200 pcs, per passenger/consignee."

WHEREAS, further, as provided in the Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003, which states that:

"Section 1. Tobacco commodities, other tobacco related materials, ingredients and spare parts, e-cigarettes and e-juices are exempted from the filing of commodity clearance for the following volume of net weight, for personal consumption, to wit:

- a. Cigarettes – not exceeding 5 reams (50 packs) per passenger

x x x

Section 2. In excess of the above quantities, the concerned exporter/importer/transshipper shall be required to secure the necessary ECC/ICC/TCC from the NTA."

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 Warrant of Seizure and Detention against the subject outbound parcel for violation of Section 1400 (Misdeclaration), Section 1401 (Unlawful Importation and Exportation) and Section 117 (Regulated Importation and Exportation) in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and also for violation of the NTA Memorandum Circular No. 002, series of 2020 in relation to Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003.



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 outbound parcel shipped by **ANGELA VERDILLO** for violation of Section 1400 (Misdeclaration), Section 1401 (Unlawful Importation and Exportation) and Section 117 (Regulated Importation and Exportation) in relation to Section 1113 (f) of the Customs Modernization and Tariff Act (CMTA), and National Tobacco Administration (NTA) Memorandum Circular No. 002, series of 2020 in relation to Customs Memorandum Circular No. 21-2020 circulating NTA Memorandum Circular No. 003 and to turn over the same to the Auction and Cargo Disposal Division for inventory, classification 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, MAR 28 2025, March 2025.

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

Law/wady/eylIV





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
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31 March 2025

MESSRS. DEOKSU I and HYEONWOO LEE
c/o Orlando J. Ocampo & Associates Law Office
Unit E MR Bldg., 1084 Quirino Avenue
San Dionisio, Parañaque City 1700

Subject : Seizure Identification No. 127-2025 (NAIA)
Republic of the Philippines vs. Three Hundred Sixty Million Three
Hundred Fifty Thousand Korean Won (KRW360,350,000.00)
intercepted from incoming passengers **DEOKSU I** and
HYEONWOO LEE

To: Messrs. Deoksu I and Hyeonwoo Lee

This refers to the seized goods which is covered by Seizure Identification No. 127-2025 (NAIA) issued on March 28, 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; and
4. Exhibits.

Kindly send your Verified Position Paper, with pertinent attachments to lawdivision.naia@gmail.com/naia-boc.cares@customs.gov.ph.

Very truly yours,

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





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REPUBLIC OF THE PHILIPPINES

-versus-

Three Hundred Sixty Million Three
Hundred Fifty Thousand Korean
Won (KRW 360,350,000.00)
intercepted from incoming
passengers **DEOKSU I** and
HYEONWOO LEE

X-----X

SEIZURE IDENTIFICATION
NO. 127-2025 (NAIA)

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 31 January 2025, at around 0120H, two Korean passengers named Deoksu I with Passport No. M670Y6075 and Hyeonwoo Lee with Passport No. M22709556 arrived at NAIA Terminal 1 on board flight OZ 703 from Korea.

WHEREAS, their hand-carry baggage were marked "X" after a non-intrusive examination by XIP Operator Mohammad Junaid Udasan which was then referred to Customs Examiner Hamimah H. Mangondaya for physical examination.

WHEREAS, prior to physical examination, Customs Examiner Mangondaya instructed both passengers to scan the e-Travel QR Code and hand over their passports. Upon checking the scanned QR code, Customs Examiner noted that the passengers ticked "NO" to all the items in the General Declaration. During the initial check of the traveler's hand-carry baggage, bundles of Korean Won were discovered inside a black samsonite luggage. Subsequently, Customs Examiner Mangondaya invited the passenger to the exclusion room for physical counting and verification of currency.

WHEREAS, in the presence of passengers Deoksu I and Hyeonwoo Lee, representatives from ESS and CIIS, Customs Examiner Mangondaya conducted the physical examination which yielded Three Hundred Eighty-Nine Million One Hundred Fifty Thousand Korean Won (KRW 389,150,000.00). Customs Examiner returned the total amount of KRW 28,800,000.00 or equivalent to USD 20,073.60 which represents the total allowable amount to be brought in by passengers. Thereafter, a Held Baggage Receipt No. 00100020373 was issued to both passengers covering the excess amount of Three Hundred Sixty Million Three Hundred Fifty Thousand Korean Won (KRW 360,350,000.00). The confiscated Foreign Currencies were turned over to Annaliza Reyes of the In-Bond Unit, Baggage Assistance Division (BAD), for safekeeping.

WHEREAS, in a Memorandum for the District Collector, this Port, dated 17 March 2025, Customs Examiner Hamimah H. Mangondaya and Flight Supervisor Princess Tanya R. Atienza 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 Sixty Million Three Hundred Fifty Thousand Korean Won (KRW 360,350,000.00) for violation of Section 117 in relation to Section 1113 (1) (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 finds 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 passengers **DEOKSU I** and **HYEONWOO LEE** 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.

BOC-NAIA, Pasay City, MAR 28 2025, March 2025.

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

Law/wady/tsy/IV





REPUBLIC OF THE PHILIPPINES
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31 March 2025

MR. MARIUS-STEFAN AVRAM

Blk 14 Lot 22 Maunlad St.
Lumina Gran Europa, Brgy. Lumbia
Cagayan De Oro City

Subject : Seizure Identification No. 128-2025 (NAIA)
Republic of the Philippines vs. Eighty Thousand Philippine Pesos
(Php80,000.00) confiscated from a Romanian traveler **MARIUS-
STEFAN AVRAM** on 20 February 2025 and held in custody
under Held Baggage Receipt No. 00100012677

To: Mr. Marius-Stefan Avram

This refers to the seized goods which is covered by Seizure Identification No. 128-2025 (NAIA) issued on March 28, 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; and
4. Exhibits.

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 Y. LEGASPI IV
Officer-on-Case





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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 128-2025 (NAIA)

-versus-

Eighty Thousand Philippine Pesos (Php80,000.00) confiscated from a Romanian traveler **MARIUS-STEFAN AVRAM** on 20 February 2025 and held in custody under Held Baggage Receipt No. 00100012677

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 20 February 2025, a male Romanian traveler named Marius-Stefan Avram, with Passport Number 056674351, arrived at NAIA Terminal 3 on board Qatar Airways Flight QR934 from Scotland. He approached the Customs Examination Lane and submitted his e-Travel QR Code for scanning by Acting Customs Examiner Kate Betheline T. Badon. Upon checking the scanned QR Code, she noted that passenger Avram declared the amount of One Hundred Thirty Thousand Philippine Pesos (Php130,000.00) he was carrying with him.

WHEREAS, before conducting the physical examination, the Customs Examiner asked passenger Avram if he secured a prior written authorization from the Bangko Sentral ng Pilipinas (BSP) for the said Philippine currency to which he answered in the negative.

WHEREAS, the Customs Examiner opened the hand-carried luggage of the passenger where she discovered bundles of Philippine pesos. She then invited the passenger, the Flight Supervisor, together with the ESS and CIIS operatives to the Customs Exclusion Room and conducted the physical examination which yielded the total amount of One Hundred Thirty Thousand (Php130,000.00) Philippine Currency.

WHEREAS, after the verified counting, Acting Examiner Badon explained to passenger Avram that he is allowed to carry the amount of Fifty Thousand Pesos (Php50,000.00) and any excess of the said amount would require the presentation of a prior Bangko Sentral ng Pilipinas (BSP) Clearance, otherwise, it will be confiscated for violation of Section 117 of the Customs Modernization and Tariff Act (CMTA) in relation to Bangko Sentral ng Pilipinas (BSP) Circular No. 1146, series of 2022. Thereafter, the amount of Php50,000.00 was returned to passenger Avram and the remaining amount of Eighty Thousand Pesos (Php80,000.00) was withheld from release after issuance of Held Baggage Receipt No, 00100012677 to the passenger. The said amount was then turned over to the Baggage Assistance Division, this Port, for safekeeping.

WHEREAS, on 05 March 2025, Acting Customs Examiner Kate Betheline T. Badon and Flight Supervisor Ivan Paolo B. Durana, through the Acting Deputy Collector for Passenger Service, Assistant Deputy Collector for Passenger Service and the Chief, Arrival Operations Division, submitted their incident report to the District Collector, this Port, and recommended for the issuance of Warrant of Seizure and Detention against the



Eighty Thousand Philippine Currency (Php80,000.00) for violation of Section 117 (Regulated Importation and Exportation) of the Customs Modernization and Tariff Act (CMTA), 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 **MARIUS-STEFAN AVRAM** 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, MAR 28 2025, March 2025.

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

Wdy/law/ey/IV





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31 March 2025

**MESSRS. EUNICE TANGCO ENTREDICHO
and JOHN MELVIC CASTRO CALUSIN**
Manhattan Parkway Tower 3
Cubao, Quezon City

Subject : Seizure Identification No. 129-2025 (NAIA)
Republic of the Philippines vs. One Hundred Eighty Four
Thousand Philippine Peso Bills (Php184,000.00) brought in by
Filipino travelers named **EUNICE YANGCO ENTREDICHO** and
JOHN MELVIC CASTRO CALUSIN on 26 February 2025

**To: Messrs. Eunice Tangco Entredicho
and John Melvic Castro Calusin**

This refers to the seized goods which is covered by Seizure Identification No. 129-2025 (NAIA) issued on March 28, 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; and
4. Exhibits.

Kindly send your Verified Position Paper, with pertinent attachments to lawdivision.naia@gmail.com/naia-boc.cares@customs.gov.ph.

Very truly yours,


ATTY. HYACINTH A. MIRANDA
Officer-on-Case





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REPUBLIC OF THE PHILIPPINES

-versus-

One Hundred Eighty Four
Thousand Philippine Peso Bills
(Php184,000.00) brought in by
Filipino travelers named **EUNICE
YANGCO ENTREDICHO** and
**JOHN MELVIC CASTRO
CALUSIN** on 26 February 2025

X-----X

SEIZURE IDENTIFICATION

NO. 124-2025 (NAIA)

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 26 February 2025, on board flight no. PR 891 from Taipei, a female Filipino traveler named Eunice Yangco Entredicho with Passport No. P4025551C arrived at the NAIA Terminal 1. Her hand carry baggage was subjected to non-intrusive inspection by X-Ray Inspection Project (XIP) Inspector Joshua Anticamara. The traveler and her hand carry baggage was referred Customs Examiner Jaber A. Sabdullah for physical examination.

WHEREAS, after scanning the e-travel QR code, Examiner Sabdullah observed that the traveler answered "No" to all items in the General Declaration of the electronic Customs Baggage Declaration Form (e-CBDF). The Customs Examiner then explained to her that Philippine Currency in excess of Fifty Thousand Pesos (Php50,000.00) requires prior written authorization from the Bangko Sentral ng Pilipinas (BSP).

WHEREAS, Examiner Abdulla proceeded with the actual counting of the Philippine Currency in the presence of the traveler. The procedure was witnessed by ESS Noroden Tomiara, CIIS Alex Trespeces and was supervised by Flight Supervisor, Gaylord Hilario C. Ventura.

WHEREAS, physical examination yielded an actual amount of Two Hundred Eighty Four Thousand Pesos (Php284,000.00).

WHEREAS, after verified counting of the Philippine Currency, a total amount of One Hundred Thousand Pesos (Php100,000.00) was returned to traveler Eunice Yangco Entredicho and her family member companion, in the name of John Melvic Causin with Passport No. P6680658C. The remaining One Hundred Eighty Four Thousand Pesos (Php184,000.00) was confiscated and Held Baggage Receipt No. 00100009864 was issued to traveler Entredicho. The same was thereafter turned-over to Annaliza L. Reyes of the In-bond Unit, Baggage Assistance Division for safekeeping.

WHEREAS, on 03 March 2025, Customs Examiner Jaber A. Sabdullah, Flight Supervisor Gaylord Hilario Ventura 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 passengers **EUNICE YANGCO ENTREDICHO** and **JOHN MELVIC CASTRO CALUSIN** 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.

MAR 28 2025

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

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

Wdy/law/ham





REPUBLIC OF THE PHILIPPINES
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31 March 2025

MR. MINHO AHN

Solaire Resort and Casino
NCR Parañaque

Subject : Seizure Identification No. 130-2025 (NAIA)
Republic of the Philippines vs. One Hundred Fifteen Thousand
Two Hundred Fifty Philippine Peso Bills (Php115,250.00) brought
in by Korean traveler named **MINHO AHN** on 05 March 2025

To: Mr. Minhoh Ahn

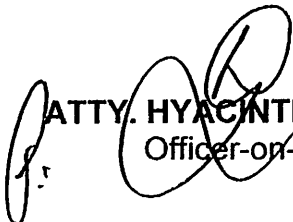
This refers to the seized goods which is covered by Seizure Identification No. 130-2025 (NAIA) issued on March 28, 2025 by the District Collector, this Port. A copy of the Warrant of Seizure and Detention is attached for reference.

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; and
4. Exhibits.

Kindly send your Verified Position Paper, with pertinent attachments to lawdivision.naia@gmail.com/naia-boc.cares@customs.gov.ph.

Very truly yours,


ATTY. HYACINTH A. MIRANDA
Officer-on-Case





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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 130-2025 (NAIA)

-versus-

One Hundred Fifteen Thousand
Two Hundred Fifty Philippine Peso
Bills (Php115,250.00) brought in by
Korean traveler named **MINHO
AHN** on 05 March 2025

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 21 February 2025, on board flight no. OZ701 from South Korea, a male traveler named Minho Ahn with Passport No. M68527784 arrived at the NAIA Terminal 1. His hand carry baggage was subjected to non-intrusive inspection by X-Ray Inspection Project (XIP) Inspector Joshua Anticamara. Thereafter, his hand carried baggage was referred for physical examination to Acting Customs Examiner Kate Betheline T. Badon due to suspicious images of possible currencies shown through x-ray scanning.

WHEREAS, prior to conduct of physical examination, Customs Examiner Badon requested passenger to present his e-Travel generated QR code and passport. Upon review of the electronic Customs Baggage Declaration Form (e-CBDF), it was noted that the traveler answered "NO" to all questions in the General Declaration. When he was asked if he has anything to declare, the traveler likewise answered in the negative.

WHEREAS, Customs Examiner then conducted physical examination and during which bundles of Philippine Peso were discovered. Examiner then asked if he secured prior written authorization from the Bangko Sentral ng Pilipinas (BSP) to which he replied in the negative.

WHEREAS, subsequently, to ensure protection of the traveler's privacy, and away from the view of other passengers, the Customs Examiner escorted the passenger to the Customs Exclusion Room, together with representatives from ESS and CIIS.

WHEREAS, Examiner Badon proceeded with the actual counting of the Philippine Currency in the presence of the traveler. The procedure was witnessed by ESS Glenda C. Gabunada and supervised by Acting Flight Supervisor Ivan Paolo B. Durana. The total amount counted and verified by the Customs Examiner was Two Hundred Sixty-Five Thousand Fifty Philippine Pesos (Php265,250.00).

WHEREAS, the Customs Examiner explained to the traveler that Philippine currency in excess of 50,000.00 requires prior written authorization from the Bangko Sentral ng Pilipinas (BSP). Hence, the excess amount will be confiscated for failure to provide the said authorization.

WHEREAS, a total amount of One Hundred Fifty Thousand Pesos (Php150,000.00) was returned to traveler Minho Ahn and two of his family member companion, in the name of Nam Sik Jang with Passport No. M40652738 and Sungchun Lee with Passport No. M23885567. The remaining One Hundred Fifteen Thousand Two Hundred Fifty Pesos (Php115,250.00) was confiscated and Held Baggage Receipt No. 00100009831 was issued to traveler Entredicho. The same was thereafter turned-over to Annaliza L. Reyes of the In-bond Unit, Baggage Assistance Division for safekeeping.



WHEREAS, on 05 March 2025, Customs Examiner Kate Betheline T. Badon, Flight Supervisor Ivan Paolo B. Durana 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 **MINHO AHN** 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, MAR 28 2025, March 2025.

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

Wdy/law/ham





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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31 March 2025

MR. SHINYA FUKUTOMI

Kingsford Hotel

Subject : Seizure Identification No. 131-2025 (NAIA)

Republic of the Philippines vs. One Hundred Forty-Three Thousand Philippine Pesos (Php 143,000.00) confiscated from a Japanese traveler **SHINYA FUKUTOMI** on 24 February 2025 and held in custody under Held Baggage Receipt No. 00100020508

To: Mr. Shinya Fukutomi

This refers to the seized goods which is covered by Seizure Identification No. 131-2025 (NAIA) issued on March 28, 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; and
4. Exhibits.

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 Y. LEGASPI IV

Officer-on-Case





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REPUBLIC OF THE PHILIPPINES

SEIZURE IDENTIFICATION
NO. 131-2025 (NAIA)

-versus-

One Hundred Forty-three Thousand Philippine Pesos (Php143,000.00) confiscated from a Japanese traveler **SHINYA FUKUTOMI** on 24 February 2025 and held in custody under Held Baggage Receipt No. 00100020508.

X-----X

WARRANT OF SEIZURE AND DETENTION

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

WHEREAS, on 24 February 2025, a male Japanese traveler named Shinya Fukutomi, with Passport Number TT3088289, arrived at NAIA Terminal 1 on board Flight ZG 095 from Japan. His hand-carried luggage underwent the non-intrusive inspection by X-ray Inspection Project (XIP) Inspector Paul Ramoso, who then referred him to the Customs Examiner on duty for physical examination.

WHEREAS, after scanning his e-Travel QR Code, Customs Examiner Jaber A. Sabdullah noted that the passenger answered "NO" to all the items in the General Declaration of his electronic Customs Baggage Declaration Form (e-CBDF). He then explained to passenger Fukutomi that he is allowed to carry the threshold amount of Fifty Thousand Pesos (Php50,000.00) and any excess of the said amount would require the presentation of a prior Bangko Sentral ng Pilipinas (BSP) Clearance.

WHEREAS, Customs Examiner Sabdullah proceeded with the actual examination of the hand-carried luggage of passenger Fukutomi, witnessed by ESS Agent Noroden M. Tomiara, CIIS Agent Christian Paul Llovit and supervised by Flight Supervisor Diana Abigail E. Asilo, which yielded the total amount of One Hundred Ninety-three Thousand Pesos (Php193,000.00).

WHEREAS, after the verified counting, Customs Examiner Sabdullah returned the amount of Fifty Thousand Pesos (Php50,000.00) to passenger Fukutomi, while the remaining amount of One Hundred Forty-three Thousand Pesos (Php143,000.00) was confiscated and turned over to the In Bond Section, Baggage Assistance Division for safekeeping. Thereafter, Held Baggage Receipt No. 00100020508 was issued to traveler Fukutomi.

WHEREAS, on 25 February 2025, Acting Customs Examiner Jaber A. Sabdullah and Acting Flight Supervisor Diana Abigail E. Asilo, thru Atty. Danilo M. Campos, Jr., Chief, Arrival Operations Division, Mark Jhon O. Almase, Assistant Deputy Collector for Passenger Service, and Norsalem Raymond M. Mama-o, Deputy Collector for Passenger Service, reported the incident to the District Collector, this Port, and recommended for the issuance of Warrant of Seizure and Detention against the amount of One Hundred Forty Three Thousand Pesos (Php143,000.00) for violation of Section 117 (Regulated Importation and Exportation) of the Customs Modernization and Tariff Act (CMTA), 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 **SHINYA FUKUTOMI** 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, MAR 28 2025, March 2025.

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

Wdy/law/eyllv

