



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

Republic of the Philippines,

- versus -

Seizure Identification

No. **2025-048**

Shipment of 1x40' container bearing Container Van No. TCKU7298011, stc: Five Hundred Eighteen (518) Cartons of Wood Pulp, but found to actually contain Four Hundred Eighty (480) Sacks of Tobacco, which arrived on 21 June 2025, at the Port of Manila from Cambodia, on board the vessel "GRACE PIONEER", with Registry No. SIC0087-25, covered by Bill of Lading No. SITSVMSG013480 and declared under Entry No. C-93852-25 (Alert Order No. A/POM/0/20250626-0019),

**ACES INTERNATIONAL CONSUMER GOODS
TRADING,**

Claimant.

X-----/

WARRANT OF SEIZURE AND DETENTION

T O: The District Commander, ESS
POM

GREETINGS:

WHEREAS, a shipment of 1x40' container bearing Container Van No. TCKU7298011, stc: five hundred eighteen (518) cartons of wood pulp, covered by Bill of Lading No. SITSVMSG013480, arrived at the Port of Manila from Cambodia on 21 June 2025;

WHEREAS, Alert Order No. A/POM/0/20250626-0019 dated 26 June 2025 was issued against the subject shipment;

WHEREAS, on 02 July 2025, the assigned customs examiner together with CIIS, ESS and importer's representatives conducted examination of the subject shipment and was found to actually contain four hundred eighty (480) sacks of tobacco;

WHEREAS, in a Disposition Form dated 14 July 2025, the assigned customs examiner recommended the issuance of a Warrant of Seizure and Detention (WSD) against the subject shipment for misdeclaration and lack of Import Commodity Clearance from the National Tobacco Administration (NTA);

WHEREAS, the foregoing circumstances show the existence of probable cause for the issuance of a WSD against the subject shipment pursuant to Sections 1400, 117 and 1113 of the Customs Modernization and Tariff Act (CMTA), in relation to NTA Board Resolution No. 079-2005, otherwise known as the "Amended Rules and Regulations Governing the Exportation and Importation of Leaf Tobacco and Tobacco Products";

WHEREAS, the articles/items are presently stored at ATI Container Yard.



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WHEREFORE, by virtue of the authority vested in me by law, and in compliance with pertinent Customs laws, rules and regulations, you, together with the representative of this office, are hereby ordered to forthwith seize the aforementioned articles and turn them over to the custody of the Auction and Cargo Disposal Division of this Port, in compliance with Customs Administrative Order (CAO) No. 10-2020 and CAO No. 3-2019, particularly on the matter of making a return of service and the submission of the inventory report or list of the article/s seized is to be strictly observed and **finally, you are hereby ordered to return the aforesaid Warrant within twenty-four (24) hour from service, to the Law Division, this Port. Failure to do so, the Warrant shall ipso facto be considered null and void.**

SO ORDERED.

Port of Manila, Philippines, JUL 18 2025.


ALEXANDER GERARD E. ALVIAR
District Collector
POM

CC:

- | | |
|--|-----------------------------|
| 1. Unit/Office in custody of the article | 4. Apprehending Unit/Office |
| 2. Claimant/Consignee | 5. Resident Auditor/COA |
| 3. Chief, ACDD | 6. Legal Service, RCMG |





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7/15

4:10

DISPOSITION FORM

FOR	ALEXANDER GERARD E. ALVIAR District Collector, Port of Manila	DATE July 14, 2025	Control No.
FROM	NAJEEB M. MAMBUAY Customs Examiner, Formal Entry Division		
SUBJECT	FOR ISSUANCE OF WARRANT OF SEIZURE AND DETENTION AGAINST THE ENTIRE SHIPMENT CONSIGNED TO ACES INTERNATIONAL CONSUMER GOODS TRADING UNDER IMPORT ENTRY NO. C-93852-25		

NMM / 0977-615-7648 / 0929-569-4915

15 JUL 2025
21.25

Customs Examiner, FED

NAJEEB M. MAMBUAY
ACTING COO III

Customs Appraiser, FED

MARIA RAQUEL B. KANESE
COOV-SECTION 14

REFERENCES

- Alert Order Report prepared by customs examiner;
- Examination Report dated July 02, 2025;
- Pictures of Physical Examination conducted;
- Alert Order No. A/POM/0/20250626-0019 dated June 26, 2025 issued by the District Collector; and
- Single Administrative Document under Customs Reference No. C-93852-25.

LAW DIVISION
PORT OF MANILA

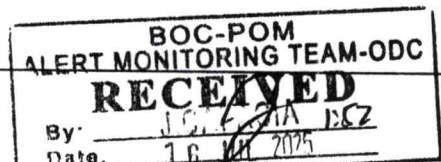
RECEIVED BY: *[Signature]*

DATE: JUL 16 2025

TIME: 1:35

DISCUSSION

- This refers to Alert Order issued against the shipment declared WOOD PULP consigned to ACES INTERNATIONAL CONSUMER GOODS TRADING covered by Import Entry No. C-93852-25.
- On June 26, 2025, Alert Order No. A/POM/0/20250626-0020 was issued by the Office of the District Collector (ODC) against the subject shipment based on suspected violation of Section 1400 "Misdeclaration, Misclassification, Undervaluation in Goods Declaration" in relation to Section 1113 "Property Subject To Seizure And Forfeiture" of Republic Act No. 10863 otherwise known as the "Customs Modernization and Tariff Act" (CMTA) and National Tobacco Administration Board Resolution No. 079-2005 or the Amended Rules and Regulations governing the Exportation and Importation of Leaf Tobacco and Tobacco Products pursuant to Executive Order No. 245.



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3. The assigned examiner received the Alert Order Notice together with the Memorandum from the District Collector directing the former to conduct 100% physical examination to determine the alleged violation.
4. On July 02, 2025, the examination was conducted by the customs examiner in the presence of the Importer's representative and representatives of the CIIS, ESS, and XIP, who all served as witnesses during the examination. Attached herewith are the pictures taken during the examination.
5. Accordingly, the Alert Order Report Form (AORF) and the Examination Report were accomplished by the assigned customs examiner with the following findings and recommendations:

CONTAINER NUMBER	AS DECLARED	FINDINGS	REMARKS
1x40' TCKU7298011	518 CARTONS OF WOOD PULP	480 SACKS OF TOBACCO	FOR ISSUANCE OF WSD AGAINST THE ENTIRE SHIPMENT IN VIOLATION OF SECTION 1400 IN RELATION TO SECTION 1113 OF THE CMTA AND NATIONAL TOBACCO ADMINISTRATION BOARD RESOLUTION NO. 079-2005 OR THE AMENDED RULES AND REGULATIONS GOVERNING THE EXPORTATION AND IMPORTATION OF LEAF TOBACCO AND TOBACCO PRODUCTS PURSUANT TO EXECUTIVE ORDER NO. 245

6. Upon examination, it was found to contain 501 sacks of Tobacco without Import Commodity Clearance from National Tobacco Administration. This is in violation of National Tobacco Administration Board Resolution No. 079-2005 or the Amended Rules and Regulations Governing the Exportation and Importation of Leaf Tobacco and Tobacco Products Pursuant to Executive Order No. 245 and Section 117 of Republic Act No. 10863 otherwise known as Customs Modernization and Tariff Act (CMTA).
7. Moreover, in view of the above findings of misdeclaration, the Examiner recommended the issuance of Warrant of Seizure and Detention (WSD) pursuant to Section 1400 of the CMTA which states, to wit:

"When the misdeclaration, misclassification or undervaluation is intentional or fraudulent, such as when a false or altered document is submitted or when false statements or information are knowingly made, a surcharge shall be imposed equivalent to five hundred percent (500%) of the duty and tax due and that the goods shall be subject to seizure regardless of the amount of the discrepancy without prejudice to the application of fines or penalties provided under Section 1401 of this Act against the importer and other person or persons who willfully participated in the fraudulent act."



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8. In addition, Section 1113, paragraph (f) and (i) of the CMTA, provides that:

"(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;

xxx

(i) Any package of imported goods which is found upon examination to contain goods not specified in the invoice or goods declaration including all other packages purportedly containing imported goods similar to those declared in the invoice or goods declaration to be the contents of the misdeclared package."

RECOMMENDATION

9. Respectfully submitted for the approval of the District Collector for issuance of Warrant of Seizure and Detention (WSD) against the entire shipment.

ATTACHMENT/S

1. Examination Report dated July 02, 2025;
2. Pictures of Physical Examination conducted;
3. Alert Order No. A/POM/0/20250626-0019 dated June 26, 2025 issued by the District Collector;
4. Commercial Invoice;
5. Packing List;
6. Temporary Assessment Notice (TAN);
7. Bill of lading No. SITSVMSG013480; and
8. Single Administrative Document under Customs Reference No. C-93852-25.

CONCUR / NOT CONCUR

WILLIAM HERBERT R. BALUYUT
Acting Chief, FED

CONCUR / NOT CONCUR

FLORANTE P. RICARTE
Acting Deputy Collector for Assessment

APPROVED/DISAPPROVED

ALEXANDER GERARD E. ALVIAR
District Collector, POM



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PORT OF MANILA

EXAMINATION REPORT

DATE:

CONSIGNEE: ACES INTERNATIONAL COMPANY CUSTOMS REFERENCE NO.: 513V MSG 013480
PLACE OF EXAMINATION: 513V MSG 013480

CONTAINER NO.	AS DECLARED	AS FOUND	QUANTITY	REMARKS/RECOMMENDATIONS
TCKU7298011	WOOD PULP	480 SACKS OF TOBACCO (TOBACCO).	1x40	SUBJECT FOR WCO.

EXAMINATIONS CONDUCTED BY:

Not signed Nader Cano
IMPORTER/CUSTOMS BROKER
REPRESENTATIVE

NAJEEB MAMDUAY
ASSIGNED CUSTOMS EXAMINER

C. Aguirre
CIIS REPRESENTATIVE

Sgt KEVIN MANZANILLA
ESS REPRESENTATIVE

XIP REPRESENTATIVE
(if necessary)



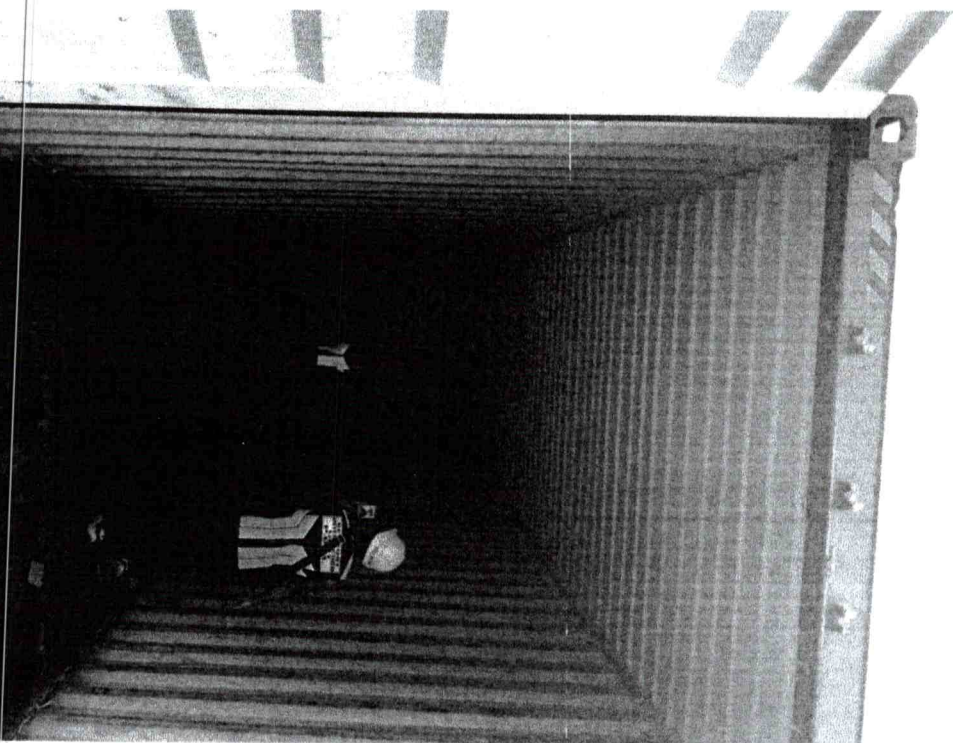
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25 JUN 2025



MAJEEB M. MAJEEB
ACTUG COO III





Manila, Metro Manila, Philippines

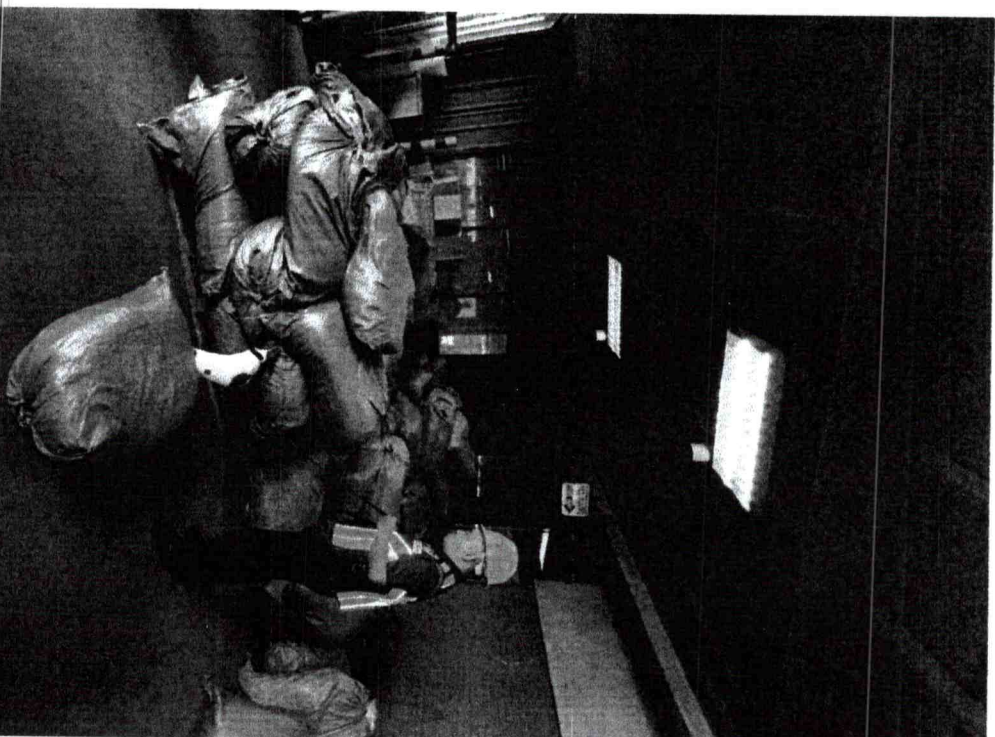
25th Street, Port Area, Manila, Metro Manila 1018, Philippines

Lat 14.583477, Long 120.971322

07/02/2025 02:49 PM GMT+08:00

Note : Captured by GPS Map Camera

GPS Map Camera



Manila, Metro Manila, Philippines

25th Street, Port Area, Manila, Metro Manila 1018, Philippines

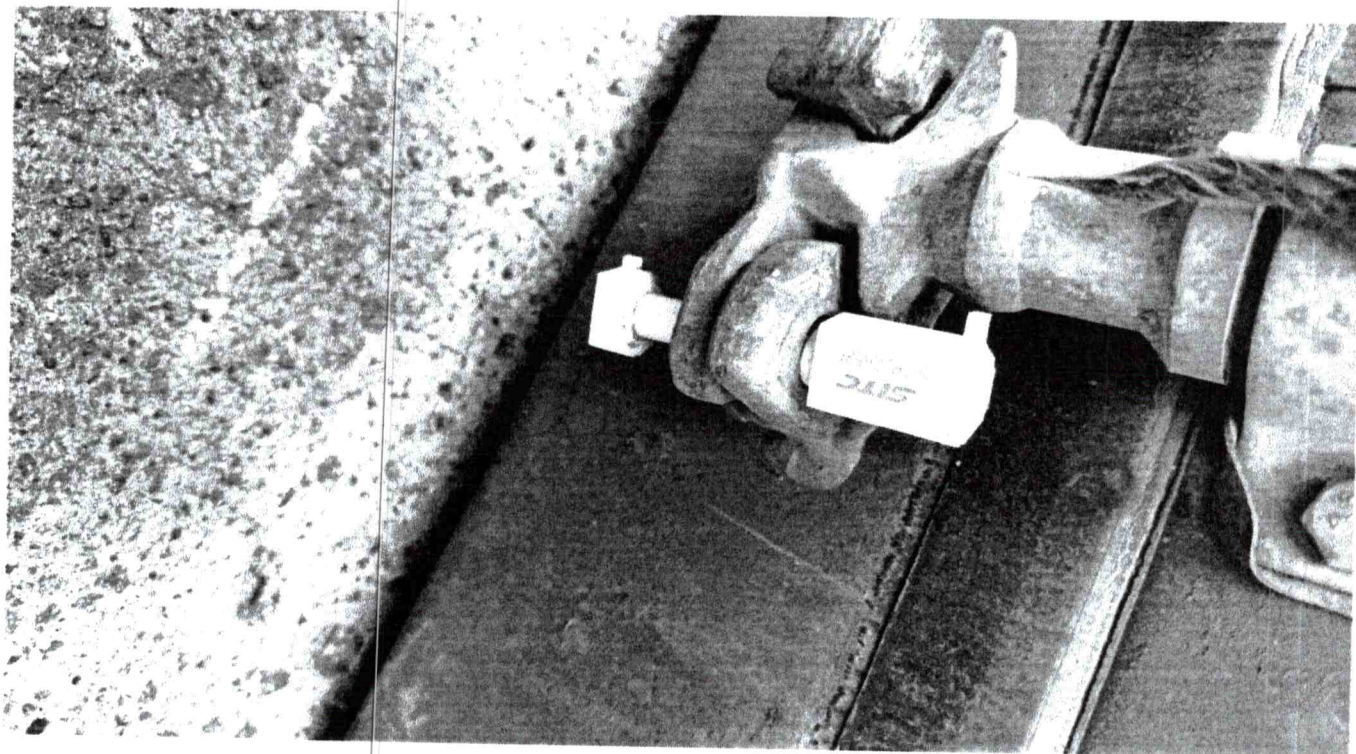
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07/02/2025 02:15 PM GMT+08:00

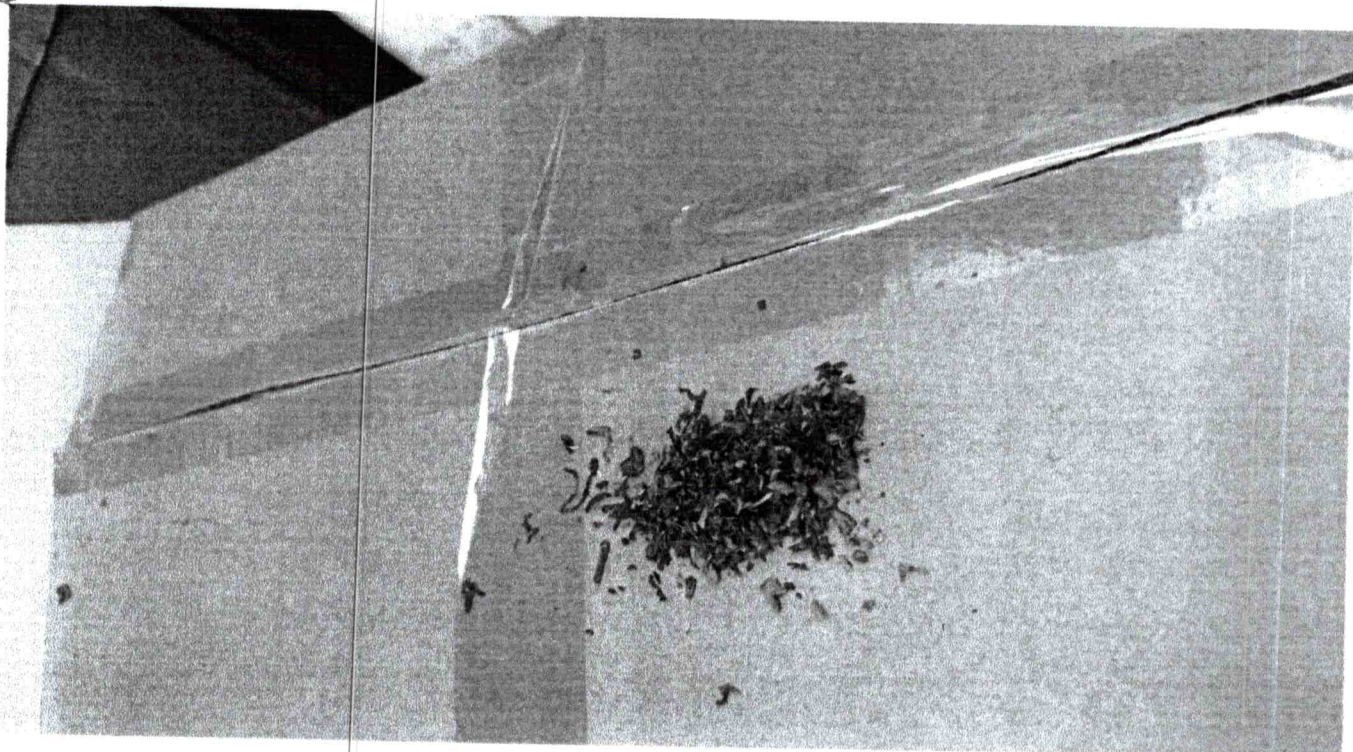
Note : Captured by GPS Map Camera

GPS Map Camera

NAJEEF MAMBUA
OWNER COO III



NAJEEB MAMBUAT
ACTING COO III





Manila, Metro Manila, Philippines

25th Street, Port Area, Manila, Metro Manila 1018, Philippines

Lat 14.583444, Long 120.971351

07/02/2025 02:12 PM GMT+08:00

Note : Captured by GPS Map Camera

NAJEEB MAMBUAY
ACTING COO III



Manila, Metro Manila, Philippines

25th Street, Port Area, Manila, Metro Manila 1018, Philippines

Lat 14.583439, Long 120.971350

06/30/2025 03:00 PM GMT+08:00

Note : Captured by GPS Map Camera

JUN 24 2025

RCK IMPORT EXPORT CO., LTD
NO. 38A, STREET 244, PHUM SEN SOK 1, S HANGKAT
KHIMOUNIL, KHAN SEN SOK, PHNOM PENH, CAMBODIA.

PACKING LIST

DATE: JUNE 14, 2025

TO: ACES INTERNATIONAL CONSUMER GOODS TRADING
ROOM 2701 27 F ALPIA GRANDVIEW CONDO
DEL PILAR ST. MALATE
MANILA 1004 PHILIPPINES

MARKS & NOS.	DESCRIPTION OF GOODS	QUANTITY/ PKGS	NET WEIGHT	GROSS WEIGHT
N/M	WOOD PULP	518	12302.50	12950.00
	TOTAL	518 PKGS	12302.50 KGS	12950.00 KGS


CONTAINER NO: TCKU7298011

ATTY. HILARIO MONTAYAO
Not. Com. Expires 31 December 2025
Roll No. 11125 - ISP No. 360061 (2024)
PTR No. 5581573 (2025-Quezon City)
MCLE No. VIII-0000998 (Until 2025)
28 Columbia St., Cubao, Quezon City

JUN 24 2025

Bank Reference Number : 010261389-1332262

Selectivity Color : ORANGE Section 14

Republic of the Philippines Department of Finance BUREAU OF CUSTOMS				
TEMPORARY ASSESSMENT NOTICE				
Customs Office P02A Port of Manila				
Identification of the Declaration				
Model	Ref Year	Registration Number	Assessment Day/Mth	Nbr of Items
4	4	2025	C-93852	06/24/25 2025 - 1
Declarant Reference No : VULB2500002 Declarant : 735750858000 JUDY ANN GUMBAN JUNGCO UNIT 325 RSG CONCEPCION AGUILA ST BRGY 388 ZONE 039 QUIAPO MANILA 1001 PHILIPPINES Importer : 390979524000 ACES INTERNATIONAL CONSUMER GOODS T RADING/ROOM 2701 27 F ALPHA GRANDVIEW CONDO DEL PILAR ST. MALATE MANILA 1004 PHILIPPINES				
Mode of Payment CASH		Account Number		
Receipt number -		Statement number and date		
CUD VAT		5,073.44 63,933.29		
CSF IPC CDS IRS		Total Item Taxes 69,006.73 573.00 1,500.00 100.00 30.00 Total Global Taxes 2,203.00		
Total assessed amount for the declaration Amount currently to be paid		71,209.73		

This temporary Assessment Notice provides advice to the declarant of the entry number assigned to the declaration encoded. This document is of a temporary nature. The final Assessment Notice will be issued by BOC staff.

No 93852



SITC CONTAINER LINES CO., LTD.

B/L No.

SITSVMSG013480

1. Shipper

RCK IMPORT EXPORT CO., LTD
NO. 38A, STREET 244, PHUM SEN SOK 1, S HANGKAT
KHMOUNH, KHAN SEN SOK, PHNOM PENH, CAMBODIA.

PORT TO PORT OR COMBINED TRANSPORT
BILL OF LADING

RECEIVED for shipment in external apparent good order and condition, unless otherwise indicated. The total number of packages or units stuffed in the container, the description of the goods and the weights shown in this Bill of Lading are furnished by the Merchants and the containers are already sealed

2. Consignee

ACES INTERNATIONAL CONSUMER GOODS T
ADDRESS: RADING/ROOM 2701 27 F ALPHA GRANDVIEW CONDO DEL
PILAR ST. MALATE MANILA 1004 PHILIPPINES
TIN: 390979524000

and is not a part of this Bill of Lading contract. The carrier has issued the number of Bills of Lading stated below, all of this tenor and date, one of the original Bills of Lading must be surrendered and endorsed or signed against the delivery of the goods or the delivery order and whereupon any other original Bills of Lading shall be void.

3. Party of use (if used as a bill of lading for the goods of the agent for the carrier)

ACES INTERNATIONAL CONSUMER GOODS T
ADDRESS: RADING/ROOM 2701 27 F ALPHA GRANDVIEW CONDO DEL
PILAR ST. MALATE MANILA 1004 PHILIPPINES
TIN: 390979524000

Merchant's attention is drawn to the fact that the Merchant, in accepting this Bill of Lading, expressly agrees to be bound by all the stipulations, exceptions, limitations, liberties, terms and conditions attached hereto or stated herein, whether written, printed, stamped or otherwise incorporated on the front and/or reverse side hereof as well as the provisions of the Carrier's published Tariff Rules, Regulations and Schedules without exceptions, as fully as if they were all signed by such Merchant, and the carrier's undertaking to carry the goods is made on the basis of the merchant's acceptance and agreements as aforesaid.

6. Vessel/Voy No

SITC FUJIAN V.2510S

7. Port of Loading

SIHANOUKVILLE

This Bill of Lading is governed by the laws of the People's Republic of China. Any claims and disputes arising under or in connection with this Bill of Lading shall be determined by Shanghai Maritime Court or Qingdao Maritime Court at the election of the Courts or any other country.

8. Port of Discharge
SHEKOU

9. Place of Delivery

MANILA SOUTH HARBOUR CY

(Applicable only when this document is used as a
Combined Transport Bill of Lading)

The printed terms and conditions appearing on the face and reverse side of this Bill of Lading are available at www.sitc.com in SITC's published tariffs.

Container No./Seal No.

Marks and Numbers

N/M

Number and Kind of packages: description of goods

518 CARTON(S)
TOTAL: 518 CARTONS
WOOD PULP
HS CODE 470500
CY-CY
SHIPPED ON BOARD
SHIPPER'S LOAD, COUNT & SEAL
FREIGHT PREPAID

Gross Weight Kgs

12950.000
KGS

Measurement

65.000
CBM

No 93852

Above particulars declared by shipper. Carrier is not responsible. (see clause 12)

10. Total No. of Containers
Or Packages (in words)

SAY ONE CONTAINER ONLY

11. Freight & Charges

Rate

Unit

Prepaid

Collect

Prepaid at

Payable at

Number of Original B(s)/L

Place of issue and Date

PHNOM PENH 02 JUN 2025

12. Declared Value/Charge

LADEN ON BOARD THE VESSEL

DATE 02 JUN 2025

BY

SITC FUJIAN V.2510S

AS AGENT FOR THE CARRIER.

SITC CONTAINER LINES CO., LTD

No.

SINGLE ADMINISTRATIVE DOCUMENT



2 Exporter/Supplier Address STREET 244 PHUM SEN SOK 1 S HAN GKAT KHMOUNH KHAN SEN SOK PHNOM P ENH CAMBODIA.		1 DECLARATION 4 4		Office Code: P02A Port of Manila Manifest No: SIC0087-25 Customs reference no.: C-93852 Date: 06/24/2025 09:39:58	
8 Importer/Consignee, Address ACES INTERNATIONAL CONSUMER GOODS T RADINS/ROUMI 2701 2 F ALFA GRANDVIEW CONDO DEL FIAR ST. MALATE MANILA 1004 PHILIPPINES		5 Items 1		6 Tot Pack 518	
14 Broker/Attorney-In-Fact, Address JUDY ANN GUMBAN JUNGCO UNIT 325 RSG CONCEPCION AGUILA ST BRGY 388 ZONE PHILIPPINES		7 Reference Number VULB2500002		9 CRF No.	
18 Vessel/Aircraft GRACE PIONEER		10 XX		11 XX	
20 Terms Of Delivery FOB		12 Tot. F/O 1,350.00		13 T. Rel.	
21 Local Carrier (If Any):		15 Country of Export CAMBODIA		15 C.E. Code KH	
22 F. Cur. USD		23 Exch Rate 57.327		24 Thru Bank 2	
25 06/21/2025		26 XX		27 Transhipment Port	
28 Financial and Banking Data Bank Code: 998		29 Port Of Destination P02A-Port of Manila		30 Location Of Goods S01	
31 Packages and Desc. Of Goods No. Of Packages: 518 Number and Kind: CT-CARTON Containers No(s): TCKU728011 Wood pulp obtained by a combination of mechanical and chemical pulping processes. Others: WOOD PULP		32 Item No. 1		33 HS Code 4705000000	
34 C.O. Code KH		35 Item Gross Wgt. 12,950.00 Kg(s)		36 Pref	
37 Procedure 4000 1 000		38 Item Net Weight 12,302.50 Kd(s)		39 Quota NNNNN	
40a AWB/BL SITSVMSG013480		40b Previous Doc No.		41 Suppl. Units 0.00	
42 Item Customs Value (F.C.) 7,500.00		43 V.M. NV		44 Add Infos OTHInEV: 1 INSInFRT: 0.000 Fine: 0.00 68,792 + 8,599 + 0 + 873 - 12,173 Prev Doc Reference: Invoice No.: N/A Dump Bond:	
45 Adjustment 1.00		46 Dutiable Value (PHP) 507,343.95		47 Calculation of Taxes	
48 Prepaid Account No.		49 Identification of Warehouse		47b ACCOUNTING DETAILS	
Mode Of Payment CASH		Assessment Number		Date:	
Receipt Number		Guarantee		Date:	
Total Fees 2,203.00		Total Assessment 71,200.73		50 We hereby certify that the information contained in all pages of this Declaration and the documents submitted are to the best of our knowledge and belief true and correct.	
51 AUTHORIZATION		52 Control at Office Division (2025)		53 Control at Office Division (2025)	
Date		Print name		Position	
JUDY ANN GUMBAN JUNGCO Broker		ACES INTERNATIONAL CONSUMER GOODS T Importer/Attorney-In-Fact		Not. Com. 5581573 (2025-Quezon City) Roll No. 4304P-101 (2025-Quezon City) MCLE No. VIII-0000998 (Until 2025) 28 Columbia St., Cubao, Quezon City JUN 25 2025	

CARGO DATA
EXCHANGE
CENTER, INC.