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

Republic of the Philippines,

Seizure Identification

No.

2025-049

- versus -

Shipment of 1x40' container bearing Container Van No. FFAU6574694, stc: Five Hundred (500) Cartons of Wood Pulp, but found to actually contain Five Hundred One (501) 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. SITSVMSG013606 and declared under Entry No. C-93842-25 (Alert Order No. A/POM/0/20250626-0020),

ACES INTERNATIONAL CONSUMER GOODS TRADING,

Claimant.

WARRANT OF SEIZURE AND DETENTION

T O: The District Commander, ESS POM

GREETINGS:

WHEREAS, a shipment of 1x40' container bearing Container Van No. FFAU6574694, stc: five hundred (500) cartons of wood pulp, covered by Bill of Lading No. SITSVMSG013606, arrived at the Port of Manila from Cambodia on 21 June 2025;

WHEREAS, Alert Order No. A/POM/0/20250626-0020 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 five hundred one (501) 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.



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.

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.71.7	 		•		.,

Port of Manila, Philippines, JUL 1 8 2025

ALEXANDER GERARD E. ALVIAR
District Collector

POM

CC:

- 1. Unit/Office in custody of the article
- 2. Claimant/Consignee
- 3. Chief, ACDD

- 4. Apprehending Unit/Office
- 5. Resident Auditor/COA
- 6. Legal Service, RCMG



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE BUREAU OF CUSTOMS

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DISPOSITION FORM

FOR ALEXANDER GERARD E. ALVIAR Control No. DATE District Collector, Port of Manila **FROM** ABUALI M. ALONTO July 14, 2025 Customs Examiner, Formal Entry Division FOR ISSUANCE OF WARRANT OF SEIZURE AND DETENTION AGAINST THE ENTIRE SHIPMENT CONSIGNED TO ACES INTERNATIONAL CONSUMER SUBJECT GOODS TRADING UNDER IMPORT ENTRY NO. C-93842-25 **AMA** / 0977-615,7648 //0929-569-4915

15 JUL

Customs Examiner, FED

Customs Appraiser, FED

ACTING COO III

AKIL ALI

REFERENCES

a. Examination Report dated July 02, 2025;

b. Pictures of Physical Examination conducted;

- c. Alert Order No. A/POM/0/20250626-0020 dated June 26, 2025 issued by the District Collector: and
- d. Single Administrative Document under Customs Reference No. C-93842-25.

DISCUSSION

- 1. 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-93842-25.
- 2. 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.

BOC-POM ALERT MONITORING TEAM-ODC

- 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 Examination Report were accomplished by the assigned customs examiner with the following findings and recommendations:

CONTAINER NUMBER	AS E	ECLARED	FINDINGS	REMARKS
1x40' FFAU6574694		CARTONS VOOD PULP	501 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."



- 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;
- Pictures of Physical Examination conducted;
- 3. Alert Order No. A/POM/0/20250626-0020 dated June 26, 2025 issued by the District Collector;
- 4. Commercial Invoice;
- 5. Packing List;
- Temporary Assessment Notice (TAN);
- 7. Bill of lading No. SIT\$VMSG013606; and
- 8. Single Administrative Document under Customs Reference No. C-93842-25.

CONCUR! NOT CONCUR

WILLIAM HERBERT R. BALUYUT

Acting Chief, FED

CONCUR / NOT CONCUR

FLORANTE P. RICARTE

Acting Deputy Collector for Assessment

APPROVĘD/DISAPPROVÆD

ALEXANDER GERARD E. ALVIAR

District Collector, POM





BUREAU OF CUSTOMS DEPARTMENT OF FINANCE

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PORT OF MANILA

EXAMINATION REPORT

21127 HEG 013 PEC

PLACE OF EXAMINATION: NATIONAL CONCUME CUSTOMS	E NATIONAL SON		REFERENCE NO.	013606
CONTAINER NO.	AS DECLARED	AS FOUND	QUANTITY	REMARKS/RECOMMENDATIONS
500 + 659 N 444	wood Pulp	(Loparco) Loparco	04 × 1	subject for WSD
MPORTER/CUSTOMS BROKER	в ₁	ABUALI M. ALONTO ASSIGNED CUSTOMS EXAMINER		CIIS REPRESENTATIVE
IMPORTER/CUSTOMS BROKER REPRESENTATIVE		ASSIGNED CUSTOMS EXAMINER		CIIS REPRESENTATIVE



ESS REPRESENTATIVE

KEVIN

MANDANILLA

Gate 3, South Harbor, Port Area, Manila 1018

XIP REPRESENTATIVE (if necessary)

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE





HE#:11

11.29 BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best Alert No. A/POM/O/20250626-0020 Date: 06/26/2025 Time: ALERT ORDER NO. BUREAU OF CUSTOMS MESSAGE CENTER OCOS-AO1 AOCHD CONTROL NO. Certified by: Date of Alert JUN 2 5 2025

Shipment Particulars:

Type of Alert (Manual or Electronic). IVIAINUAL

TIME: 4:34 CONSUMER ACES INTERNATIONAL GOODS

Importer/Exporter **TRADING** Address **Email** of 27 JUN realo132000@gmail.com Importer/Exporter JUDY ANN GUMBAN JUNGCO **Broker** jajungco7@gmail.com **Email Address of Broker** C-93842-25 Import/Export Entry No. SITSVMSG013606 Bill of Lading No. 1X40 FFAU6574694 Container Van No/s Date of Arrival / Discharge 2025-06-21 Vessel & Voyage No. GRACE PIONEER SIC0087-25 **Vessel Registry** CAMBODIA **Port of Origin** PORT OF MANILA **Port of Destination** S01 **Location of Goods** Contents as Declared WOOD PULP "MISDECLARATION, 1400 SECTION UNDERVALUATION. MISCLASSIFICATION, GOODS DECLARATION" IN RELATION TO SECTION 1113 "PROPERTY SUBJECT TO SEIZURE AND FORFEITURE" OF THE CUSTOMS MODERNIZATION Suspected Violation of the AND TARIFF ACT (CMTA) AND NATIONAL TOBACCO CMTA, laws, rules and ADMINISTRATION BOARD RESOLUTION NO. 079regulations 2005 OR THE AMENDED RULES AND REGULATIONS **EXPORTATION** THE GOVERNING IMPORTATION OF LEAF TOBACCO AND TOBACCO

Information Derogatory (based on 3.2 of this Order)

CONTAIN CIGARETTES SUSPECTED TO DEROGATORY INFORMATION FROM ESS-POM

PRODUCTS PURSUANT TO EO NO. 245

BUREAU OF CUSTOMS BUREAU OF CUSTOMS MESSAGE CENTER ED JUN 27 7/25 JUN 2 7 2025 CHS - PURT OF MANILA TIME: . RECEIVED BY ALEXANDER GERAR ANKINKI TIME: 10:34 A. LIBARIOS District Collector, POM HY:

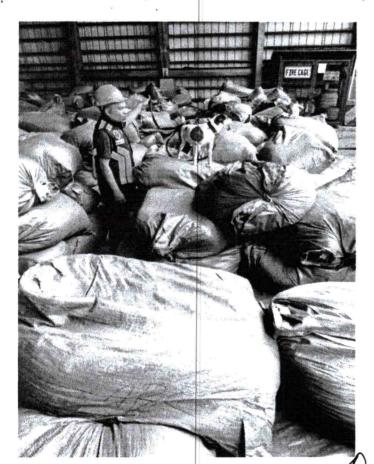
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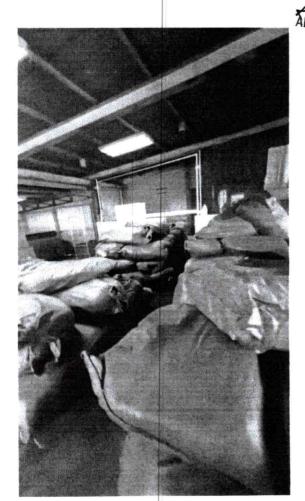
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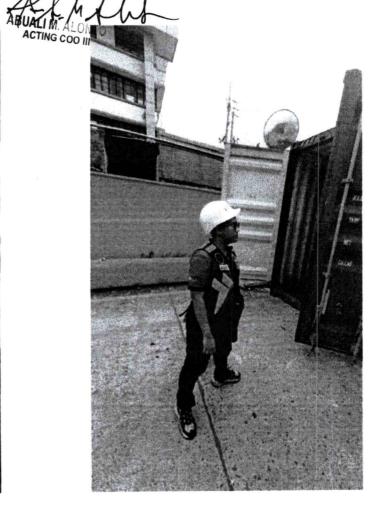
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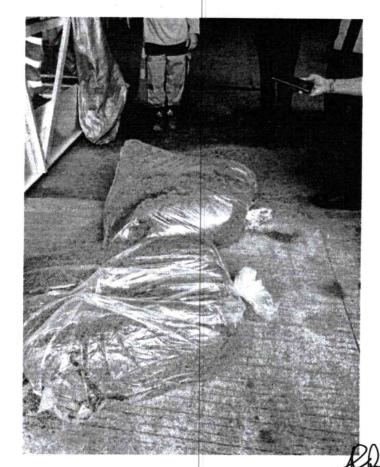
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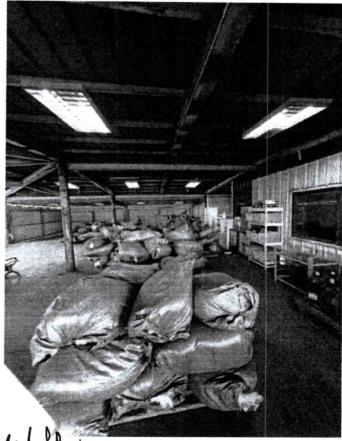






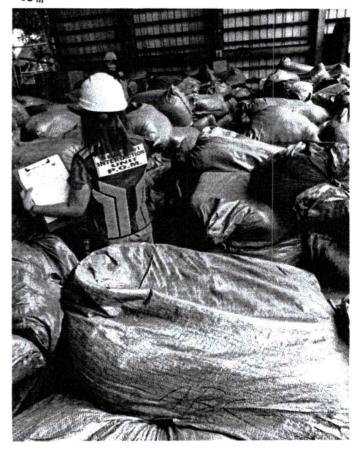






ABUALI M. ALONTO ACTING COO III





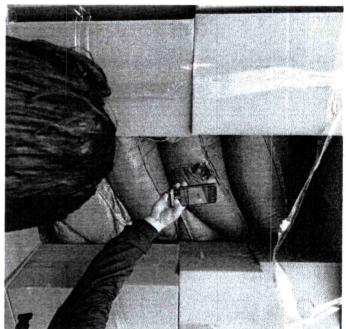








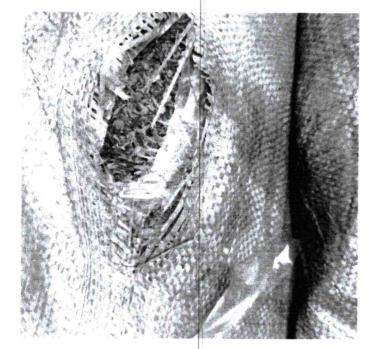




ABUALIM. ALONTO
ACTING COO III









ABUALIM. ALON-

RCK IMPORT EXPORT CO., LTD

NO. 38A, STREET 244, PHUM SEN SOK 1, S HANGKAT KHMOUNH, KHAN SEN SOK, PHNOM PENH, CAMBODIA.

COMMERCIAL INVOICE

DATE: JUNE 14, 2025

TO: ACES INTERNATIONAL CONSUMER GOODS TRADING ROOM 2701 27 F ALPHA GRANDVIEW CONDO DEL PILAR ST. MALATE

MANILA 1004 PHILIPPINES

MARKS & NOS.	DESCRIPTION OF GOODS	QUANTITY/ PKGS	GROSS WEIGHT	FOB VALUE
N/M	WOOD PULP	500	12500.00	7500.00
	TOTAL	500 PKGS	12500.00 KGS	USD 7500.00

SAY: IN US DOLLAR SEVEN THOUSAND FIVE HUNDRED ONLY.

CONTAINER NO: FFAU6574694

1003842

Not. Con Roll 1/0. \$3825 - IBP No. 360061 (2" PTR No. 5581573 (2025-Quezen f MCLE No. VIII-0000998 (Until 2 28 Columbia St., Cubao, Quoci-

JUN 2 4 2025

RCK IMPORT EXPORT CO., LTD

NO 38A. STREET 244, PHUM SEN SOK 1, S HANGKAT KHMOUNH, KHAN SEN SOK, PHNOM PENH, CAMBODIA.

PACKING LIST

DATE: JUNE 14, 2025

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

MARKS & NOS.	DESCRIPTION OF GOODS	QUANTITY/ PKGS	NET WEIGHT	GROSS WEIGHT
N/M	WOOD PULP	500	11875.00	12500.00
	TOTAL	500 PKGS	11875.00 KGS	12500.00 KGS

CONTAINER NO: FFAU6574694

1093842

ATTY HLARIO A. UNTAYAC)
Not. Cort. Expires 31 December 20
Roll No. 83521 - IBP No. 35000 1 (20)
PTR No. 5381573 (2025-Qur zon 1)
MCLE No. VIII-0000998 (Until 2)
28 Columbia St., Cubao, Ones

JUN 2 4 20251

Bank Reference Number: 010261389-1332262

Port of Manila

Selectivity Color: ORANGE

Section

Republic of the Philippines Department of Finance **BUREAU OF CUSTOMS**

Customs Office

TEMPORARY ASSESSMENT NOTICE

			ı	dentification of	of the Decla	ıration		
Mod	iel	Ref Year	Regis Number	tration Date	Year	As Number	sessment Day/Mth	Nbr of Items
4	4	2025	C-93842	06/24/25	2025	-		1

Declarant Reference No: VULB2500001

P02A

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	d 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.

№93842 =





SITC CONTAINER LINES CO., LTD.

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3. Notify Party(t is agreed that no respon	sibility shall	attach to the Carrier or his agent for tailure to notify)		ny customs or privileges to	the contrary, the		
ACES INTERNATIONAL CON ADDRESS: RADING/ROOM 2 PILAR ST. MALATE MANILA TIN: 390979524000	701 27 F	ALPHA GRANDVIEW CONDO DEL	Bill of Leding, expressly agr limitations, liberties, terms whether written, printed, a	om to the fact that the Merchant see to be bound by all the atipul: and conditions attached hereto tamped or otherwise incorpor- is well as the provisions of the (ations, exceptions, or stated herein, sted on the front		
4. Pre-carriage by		5.*Place of Receipt SIHANOUKVILLE CY	Tariff Rules, Regulations an	d Schedules, without exceptions erchant, and the carrier's under	, as fully as if they		
Combined Transport Bill of Lading)		Combined Transport Bill of Lading)	aforesaid.				
6.Vessel/Voy No SITC JIANGSU V.2512S		7.Port of Loading SIHANOUKVILLE	Any claims and disputes ari	ned by the laws of the People's eing under or in connection with nghal Maritime Court or Qingdao	this Bill of Lading		
8.Port of Discharge SHEKOU		9.*Place of Delivery MANILA SOUTH HARBOUR CY	the exclusion of the Courts of The printed terms and con-	of any other country. ditions appearing on the face as	nd reverse side of		
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Place of issue and Date PHNOM	PENH 0	3 JUN 2025 -	12.Declared Value/Cha				
DATE OF JUN 2025	ESSEL BY	SITC JIANGSU V.2512S	AS AGENT FOR THE CARRIER. SITC CONTAINER LINES CO., LTD				
No.				Tarico Co., LID			

SITC STANDARD FORM 2811

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	51 AUTHORIZA	Broker	-	Date :	Im	porter/Atto	omey-In-F		AX	Υ/	404	HO A. H	Public	VAN .
	DI AUTHURIZA	TION					,	Ro	7,9	Contra	at Office	\$31 Deci	embe	er 2025
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								2.4	ייין		110/3	(2025-Q	MAZO.	CituL
								28	Col	umbia	St.,	Cubao, C	u-o	exchange center, inc.

JUN 2 4 20251

or.	•												- And	a record
53	INTERNAL	REVENUE (TAX PE	RE	30X #46	& 47)			*************					<u>, </u>	
TA	XABLE VALU	REVENUE (TAX PE	7,3	343.95	WHAR	FAGE			` .	872.54 OTHERS		1,500	.00	
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CU	STOMS DUT	Υ	-	010.44										
BR	OKERAGE F	EE	5,0	684.18	DOCU	MENTA	RY STAM	P		130.00 TOTAL VAT PH		33,933	3.29	
				-	DES	SCRIPT	ION IN TA	ARIFF TI	ERMS SI	OULD BE				,
_	ECTION	55 NO OF PACKA	GES	5	E	XAMIN	ATION RE	TURN		56 DATE RECEIVED	57 DATE RELEAS	ED]
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				PLEA	SE RE	FER TO	O RIDER/S	S FOR F	INDINGS	ON ITHER ITEMS				1
		REVISE	D C	HARGES				-	I -	LIQU	DATION	-		7
59 CH	ARGES	60 DECLARATION	61 FINDINGS 62 DIFFERENCES					65 LIQUIDATION AMOUNT						
DUTY									PHP					
BIR Ta	xes								66 SHC			7		
VAT					РНР									
Excise Tax/Ad									66 SHORT/EXCESS PHP 67 REMARKS					
Others	0								<i>"</i> <					
Surcha	irges								1					1
TOTAL														'
	TION DIREC	TED/	64			٠.,			68					1
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		ROM BOX # 31				F	REE DISP	POSAL						
C Y	UD AT							073.44 933.29			¥			
		Total Item Taxes	+				69.	006.73						
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1	PC						1,	500.00						
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		7.101.17					2	203.00						
		Total Global Tax	es											
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COSE CARGO DATA EXCHANGE CENTER, INC.