

**[ BOC CUSTOMS MEMORANDUM ORDER NO. 26-  
2009, July 10, 2009 ]**

**GUIDELINES IN THE COMPUTATION AND/OR DETERMINATION  
OF THE FINE IMPOSABLE ON THE SEIZED GOODS AND  
REDEMPTION VALUE OF THE FORFEITED GOODS FOR  
SETTLEMENT AND REDEMPTION PURSUANT TO SECTION 2307  
OF THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES, AS  
AMENDED (TCCP)**

**1.0 OBJECTIVES**

- 1.1 To give meaning and substance to Section 2307 of the TCCP in relation to the functions of the relevant division, service, group or office existing at the Bureau of Customs (BOC) pursuant to Executive Order No. 127 and relevant laws and executive issuances
- 1.2 To have consistent and transparent system and procedure in computing and/or determining the fine imposable for the settlement of any seizure case and the redemption value of forfeited goods
- 1.3 To generate more revenues for the government

**2.0 GUIDELINES**

2.1 The computation and/or determination of the fine imposable on the seized goods in the settlement of any seizure cases and the redemption value of the forfeited goods pursuant to Section 2307 of the TCCP shall be determined by the following:

2.1.1 Initially, by the District Collector who shall do so through the Auction and Cargo Disposal Division (ACDD) or appropriate assessment office or equivalent unit of the port concerned and who shall recommend the same for approval by the Commissioner of Customs; and

2.1.2 During the review by the Commissioner's Office of the favorable recommendation of the District Collector for settlement/redemption or while the seizure case is pending appeal at the Commissioner's Office, by the Valuation and Classification Division (VCD), duly approved by the Director of the Import and Assessment Service (IAS) and duly noted by the Deputy Commissioner of the Assessment and Operation Coordinating group (AOCG)

2.2 The appropriate offices shall consult the Customs valuation databases and shall also comply with the relevant provisions of Customs Memorandum Order (CMO) No. 34-2002 and CMO No. 9-2005 in the computation and/or determination of the fine imposable on the seized goods in the settlement of any seizure cases and the redemption value of the forfeited goods.