

[BC CUSTOMS ADMINISTRATIVE ORDER NO. 9-93, November 16, 1993]

RULES AND REGULATIONS GOVERNING THE ISSUANCE OF WARRANTS OF SEIZURE AND DETENTION, THE CONDUCT OF SEIZURE PROCEEDINGS AND THE PROCEDURE IN APPEALS TO THE COMMISSIONER OF CUSTOMS AND TO THE SECRETARY OF FINANCE

By authority of Section 608 of the Tariff and Customs Code of the Philippines in relation to Republic Act No. 7651, the following rules and regulations governing the issuance of warrants and seizure and detention, the conduct of seizure proceedings and the procedure on appeals of the decision of the Collector of Customs to the Commissioner of Customs and to the Secretary of Finance, are hereby promulgated.

**TITLE I
TITLE AND CONSTRUCTION**

SECTION 1. These Rules shall be known as the Rules and Regulations on Seizure Proceedings.

SECTION 2. These Rules shall be liberally construed to carry out the objectives of the Tariff and Customs Code of the Philippines as amended and to assist the parties in obtaining just and expeditious disposition of seizure cases.

**TITLE II
GENERAL PROVISIONS**

SECTION 3. The Collector of Customs upon making any seizure shall issue a warrant for the detention of the property.

SECTION 4. If the owner or importer desires to secure the release of the property under seizure for legitimate use, the Collector of Customs shall surrender it upon filing of a sufficient cash bond in an amount to be fixed by the Collector of Customs subject to the following conditions:

a) That the amount of the cash bond shall not in any case be less than the appraised value of the article plus fine, expenses and costs that may be adjudged in the case.

Appraised value shall mean the dutiable value of the article plus duties, taxes and other customs charges.

- b) That there is no *prima facie* evidence of fraud attendant to the importation;
- c) That the importation of the article is not prohibited by law; and
- d) That the release under cash bond has been approved by the Commissioner.

SECTION 5. The release of the property under cash bond shall not relieve the owner or importer of the goods from criminal liability arising from the importation/exportation of the shipment.

TITLE III GROUNDS FOR THE ISSUANCE OF WARRANT OF SEIZURE AND DETENTION PROCEEDINGS BEFORE HEARING OFFICERS

SECTION 6. Upon probable cause that the articles were imported or attempted to be exported contrary to Tariff and Customs Laws, the Collector of Customs shall issue a Warrant of Seizure and Detention in Customs form W7651, hereto attached as Annex A^{*}.

SECTION 7. In the formal hearing, uncontroverted facts shall be stipulated on and issues to be heard shall be agreed upon in order to abbreviate the proceedings. The determination shall be made whether or not there is a violation of law from the facts and evidence presented. The District Collector of Customs shall then render a decision.

TITLE IV REVIEW BY THE COMMISSIONER

SECTION 8. *Appeal.* — The person/party aggrieved by the decision or action of the Collector in any case of seizure may within fifteen (15) days after receipt of the notice in writing of the action or decision of the Collector of Customs, file a written notice to the Collector of Customs, copy furnished the Commissioner of Customs of his intention to appeal such action or decision of the Collector of Customs to the Commissioner of Customs.

Upon perfection of the appeal, the Collector of Customs shall immediately transmit all the records of the proceedings to the Commissioner of Customs.

An appeal filed beyond fifteen days shall be deemed dismissed.

The Commissioner of Customs shall approve, modify or reverse the Collector of Customs decision or action and take such steps and make appropriate orders as may be necessary to enforce or give effect to his decision.

SECTION 9. *Automatic review by the Commissioner on action or decision of the Collector of Customs adverse to the government.* — Action or decision of the Collector of Customs adverse to the government shall be automatically reviewed by