

[BOC CUSTOMS MEMORANDUM ORDER NO. 30-2004, October 14, 2004]

**DELEGATED AUTHORITY OF THE DEPUTY COMMISSIONER,
REVENUE COLLECTION AND MONITORING GROUP AND THE
DISTRICT COLLECTORS OF CUSTOMS TO INITIATE, FILE, SIGN
AND PROSECUTE CRIMINAL COMPLAINTS OF SMUGGLING**

Whereas Section 2401 of the Tariff and Customs Code of the Philippines states that:

"Section 2401 - Supervision and Control over Criminal and Civil Proceedings - Civil and Criminal actions and proceedings instituted in behalf of the government under the authority of this Code or other law enforced by the Bureau shall be brought in the name of the government of the Philippines and shall be conducted by customs officers but no civil or criminal action for the recovery of duties or enforcement of any fine, penalty or forfeiture under this Code shall be filed in court without the approval of the Commissioner."

Therefore, in order to expedite the filing and prosecution of criminal complaints/cases of smuggling all over the country, all District Collectors are hereby authorized to initiate, file, sign and prosecute criminal cases in behalf of the Bureau of Customs for violation of Sections 3601, 3602, 3604 and other pertinent provisions of the Tariff and Customs Code committed within their respective areas of jurisdiction.

The prosecution of such complaints shall be conducted under the direct supervision of the Deputy Commissioner for RCMG, who shall be furnished with all the pleadings, motions and other processes filed and/or issued in connection with the said cases. All pleadings, including affidavits-of-complaint must be submitted to the Deputy Commissioner, RCMG for approval but in no case shall such affidavit be filed before any courts, departments or agencies without the prior approval of the Commissioner of Customs. All complaints shall be filed and prosecuted in the name of the Bureau of customs.

The Deputy Commissioner, RCMG shall periodically report to the Commissioner all accomplishments and the status of the cases filed pursuant to this Order.

This Order shall be understood to cover only criminal cases filed and initiated by the District Collectors pursuant thereto and shall not include those initiated by the Commissioner of Customs as the case may be. The investigation and prosecution of all other cases emanating from the Internal Inquiry and Prosecution Division and Investigation and Prosecution Division of the CIIS, the Enforcement and Security Service and other divisions and units shall remain to be under the direct supervision