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HANDBOOK ON CUSTOMS SEARCH, SEIZURE AND FORFEITURE PROCEDURES & APPEALS PROCESS R.A. NO. 10683 CUSTOMS MODERNIZATION AND TARIFF ACT

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CONTENTS

PREFACE	xii
TABLE OF ABBREVIATIONS.....	xiv
PART I. ORGANIZATION OF THE BUREAU OF CUSTOMS.....	1
Chapter 1. The General Administration of the Bureau of Customs	2
The Chief Officials of the Bureau.....	2
Chapter 2. Customs Districts and Ports of Entry.....	4
Heads of Customs Districts and Port of Entry	4
Chapter 3. Basis of the Power to Search, Seize, Arrest and Forfeit	6
Basis of the Power to Search, Seize, Arrest and Forfeit	6
Chapter 4. Customs Jurisdiction	9
Scope of Customs Jurisdiction	9
Chapter 5. Customs Police Authority, Its Scope and Limitations.....	11
Persons Authorized to Exercise Police Authority In Customs Law	11
Persons who may be Deputized in Customs Law.....	11
Places where Police Authority may be Exercised.....	12
Rules on Search of Vessel or Aircraft and Persons or Goods Conveyed Therein	12
Rules on Authority to Enter Properties	13

Rules on Authority to Search Vehicles, Other Carriers, Persons and Animals.....	14
Rules on Authority to Search Persons Arriving From Foreign Countries	15
Chapter 6. Deputation Order, Mission Order, and Letter of Authority. Their Scope and Limitations	17
Rules on Issuance of Deputation Order.....	17
Mission Order, Its Issuance and Purpose.....	18
Conditions for the Issuance of a Mission Order.....	18
Validity of a Mission Order.....	18
Termination of a Mission Order.....	19
Grounds for Revocation of a Mission Order.....	19
Submission of After-Mission Report.....	19
Rules on Issuance of Letter of Authority (LOA)	20
Rules on the Implementation of the LOA	20
Rules on the Accountability of Customs Officers Implementing the LOA	24
Chapter 7. Customs Control.....	25
Purposes of Customs Control	25
PART II. SEARCH OF A DWELLING PLACE	29
Chapter 8. Judicial Warrant.....	30
Rules on the Issuance of a Judicial Warrant.....	30
Chapter 9. Probable Cause, Its Concept and Legal Effects	34
Constitutional Right of the People Against Unreasonable Searches and Seizures	34
Chapter 10. Controlled Delivery.....	39
The Nature and Purpose of Controlled Delivery	39
Instances when Controlled Delivery may be allowed.....	39
PART III. SEIZURE AND FORFEITURE	41
Chapter 11. Properties Subject to Seizure and Forfeiture	42
Conditions When Imported or Exported Goods and Properties are Subject to Seizure and Forfeiture	42
Modes of Misclassification, Misdeclaration and Undervaluation of Goods.....	46
Chapter 12. Forfeiture of Goods In Customs Law	49
Rules on Forfeiture of Goods and Properties	49
Chapter 13. The Visitorial Power of the Commissioner of Customs	51
Scope and Limitations of the Visitorial Power of the Commissioner of Customs.....	51
Chapter 14. Alert Orders.....	52
Alert Orders, Its Concept and Limitations.....	52
Rules on the Issuance of Alert Orders	52
Chapter 15. Forfeiture of Goods and Conveyance.....	54
Instances When Forfeiture of Goods and Conveyance May Not Be Effected	54
Chapter 16. Partial and Misdeclared Shipment.....	57
Rules on the Seizure and Detention of Partial and Misdeclared Shipment.....	57
Chapter 17. Warrant of Seizure and Detention (WSD)	58
Rules on the Issuance of WSD.....	58

Contents of Warrant of Seizure and Detention (WSD).....	58
Burden of Proof in Forfeiture Case.....	58
Probable Cause.....	59
Rules on Determination of Probable Cause in WSD	59
Service of WSD.....	60
Return of Service of WSD	60
Custody Over Seized Goods.....	61
Rules on Custody Over Goods Requiring Immediate Turn-over to Regulating Agencies	62
Chapter 18. Forfeiture	67
Procedural Rules on Forfeiture Cases	67
Grounds to Quash / Recall of WSD.....	75
Requisite Form and Time to file Motion to Quash, Recall.....	75
Rules on Resolution on Motion to Quash.....	75
Order of the District Collector or the Commissioner Denying Motion to Quash	76
Procedure on Seizure of Undeclared Baggage	76
Chapter 19. Procedure on Settlement of Forfeiture Cases.....	78
Instances when Settlement of Any Seizure Cases by Payment of Fine or Redemption of Forfeited Goods are Allowed	78
Instances When Settlement of Any Seizure Case by Payment of Fine or Redemption of Forfeited Goods Are Not Allowed.....	79

Legal Effects of Settlement by Payment of Fine or Redemption in Forfeiture Case	82
Chapter 20. Decision in Forfeiture Proceedings	83
Rules in Decision-Making In Forfeiture Cases	83
Referral to Import Assessment Service (IAS)	84
Chapter 21. Appeal In Forfeiture Cases	85
Mode of Appeal	85
PART IV. APPEAL TO THE COURT OF TAX APPEALS (CTA).....	89
Chapter 22. The Court of Tax Appeals	90
Composition and Appointment	90
Jurisdiction	91
Relevant Rulings of the Supreme Court on CTA's Appellate Jurisdiction on Decisions of the Commissioner of Customs.....	93
Mode of Appeal to the CTA.....	102
Decision, Maximum Termination of Cases	107
Appeal to the CTA En Banc.....	109
Mode of Appeal to the Supreme Court	110
TERMINOLOGIES AND GLOSSARY OF CUSTOMS TERMS	113