

**[BOC CUSTOMS MEMORANDUM ORDER NO. 10-99,
May 06, 1999]**

**AUTOMATIC REVIEW OR APPEAL IN SEIZURE AND FORFEITURE
CASES**

In seizure and forfeiture cases on automatic review or appeal including settlement and redemption cases, the decision rendered thereon by the District Collector together with the entire records, thereof shall be forwarded to the Legal Service. Attention: Chief, Appellate Division.

The said Division is responsible for the review of the above cases and the subsequent preparation of decision and/or actions taken thereon pursuant to E.O. 127.

All prepared decisions or actions on appeal or on automatic review, including settlement and redemption cases shall be forwarded by the Legal Service, to the Deputy Commissioner for Revenue Monitoring and Legal Group for final review before transmittal of the same to the Commissioner of Customs for his approval and signature.

The Legal Service shall act on cases under automatic review within fifteen (15) days from receipt of the decision of the Collector of Customs by the Central Records Management Division and shall forward the action taken hereon to the Office of the Commissioner after the lapse of the said period. For this reason, the Central Records and Management Division shall immediately forward the records of case to the Legal Service upon receipt, thereof.

The staff action on all other cases subject matter of this Order shall be forwarded to the Commissioner of Customs within thirty (30) days from receipt of the decision/action of the District Collector of Customs. The office concerned where the case is pending shall submit explanation report to the Office of the Commissioner if action cannot be rendered within the said period.

This Order shall cover all decisions of the District Collectors on above described cases received by the Central Records Division starting May 6, 1999.

All existing orders rules and regulations inconsistent herewith are deemed revoked and/or modified accordingly.

This Order shall take effect immediately.

Adopted: 06 May 1999

(SGD.) NELSON A. TAN
Acting Commissioner