REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

DEMETRIOS ROUMELIOTES,
Petitioner,

-versus - C.T.A. CASE NO. 4387

COMMISSIONER OF CUSTOMS,
Hon. SALVADOR M. MISON,
Respondent.
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D E C I S I O N

This is an appeal by way of petition for review from the decision of the Commissioner of Customs affirming the forfeiture of sixty (60) pieces of jewelry worth P104,934,750.00 by the Collector of Customs of Manila International Airport (MIA) for violation of the Tariff and Customs Code (TCC) and the Central Bank regulations.

It appears from the records of this case that on March 1, 1986, petitioner, a Greek born American citizen, obtained from the Philippine Airlines Inc. (PAL) office in San Francisco, USA through his travel agent, PAL tickets for his business trip to Hongkong. His itinerary was set as follows:

- San Francisco to Manila on PAL Flight No. 101 on March 1, 1986;

- Manila to Hongkong (his business destination), open dated on board Cathay Pacific; and
- Hongkong to San Francisco on North Western Airlines, likewise open dated.

He arrived in Manila on March 3, 1986 and took the plane for Hongkong the following day, March 4, 1986. On March 7, 1986, he came back from Hongkong and presented to the Customs authorities baggage and currency declaration No. CX-826842 showing only "personal effects". On March 9, 1986, he went to the Manila International Airport to board a plane for Hongkong - from which he would use his North Western Airlines sequence of his ticket back to San Francisco, California, USA. However, in the course of conducting routine examination of the luggage of outgoing passengers in the departure level of the International Passenger Terminal, the Customs Examiners discovered from the luggage of petitioner, six (6) big yellow brown envelope containing sixty (60) pieces of jewelry with appraised value of P104,934,750.00.

Petitioner was apprehended because he had no written authority to export said jewelry from the Central Bank of the Philippines. For which reason the subject jewelry was seized by the Collector of

Customs of MIA under a Warrant of Seizure and Detention dated March 10, 1986 for alleged violation of Central Bank Circular Nos. 808 and 809 in relation to Section 2530(f) of the Tariff and Customs Code and Central Bank Circular No. 960 in relation to the same section of the said code, more specifically exporting or importing of jewelry, gold and silver without prior permit from the Central Bank.

After due hearing, the Collector of Customs on November 9, 1986 promulgated a decision ordering the forfeiture of the jewelry in favor of the government.

On December 23, 1986, petitioner filed a Notice of Appeal from the decision of the Collector of Customs. On September 7, 1989 the Commissioner of Customs affirmed the decision of forfeiture considering the failure of petitioner to declare the jewelry upon arrival in violation of Section 2505 and 2530(1)(2) of the Tariff and Customs Code, and for attempted exportation of the same jewelry in violation of Section 2530(f) of the same code in relation to Central Bank regulation.

Petitioner alleged that the said jewelry was brought by him from Hongkong on March 7, 1986 which he received on consignment from Foo Hang Jewelry, Ltd. of Hongkong. He further alleged that he declared his luggage as personal effects only and did not include said jewelry items because they were not destined for the Philippines but for the United States. He reasoned out that he came back to Manila only to meet his wife who was staying at the Mandarin Hotel, Makati. He also alleged that he was cleared by the Customs Examiner at the time of arrival without inspecting his luggage.

Briefly, petitioner alleged in his memorandum that the jewelry may not be subjected to forfeiture for the following reasons:

(1) Petitioner being a transitory tourist did not import nor even intend to import subject jewelry items into the Philippines as they were destined for the United States; that the jewelry when it arrived from Hongkong was properly documented with a consignment receipt from Foo Hang Jewelry, Ltd. of Hongkong and therefore covered by the exemption provided under Section 175 of CB Circular No. 960; that to show they were not really destined for the Philippines, the

jewelry was packed the same way it arrived from Hongkong when it was seized. To support his contention, petitioner cited the cases of ***People vs. De la Rosa*** and ***Berti Hildegard Edery***, 98 SCRA 191, June 25, 1980 and ***U.S. vs. Chu Loy*** and ***Lee Kam***, 37 Phils. 511;

(2) That petitioner being an alien should not be expected to be fully aware of the provision of the Tariff and Customs Code and the Central Bank regulation in the light of the attendant circumstances;

(3) There was no probable cause shown before the institution of the seizure proceedings against the jewelry items in question;

(4) Customs authorities failed to accord full and complete protection of his right to property over the jewelry in question. Petitioner alleged that he was in good faith not being aware of the Central Bank regulation on the matter and that the Philippine Customs guide does not require tourists to accomplish baggage declaration forms. As there was no fraud, there can be no forfeiture of the jewelry.

Respondent for his part alleged that there was probable cause for the institution of seizure proceedings and forfeiture of the subject jewelry. Petitioner's failure to produce the required authorization from the Central Bank of the Philippines allowing him to bring out of the country said jewelry is sufficient basis for the institution of forfeiture proceedings. Furthermore, petitioner should have at least declared the jewelry in the Baggage and Currency Declaration Form.

Against this backdrop, this Court is called upon to interpret whether or not the acts of the petitioner in bringing in and later bringing out said jewelry are violative of Sections 2505 and 2530 of the Tariff and Customs Code in relation to the pertinent provisions of the Central Bank regulations on the matter.

It is essential for this purpose to quote the pertinent provisions of the laws and regulations allegedly violated:

> "SEC. 2505. Failure to Declare Baggage.- Whenever any dutiable article is found in the baggage of any person arriving within the Philippines which is not included in the baggage declaration, such article shall be seized and the person in whose baggage it is found may obtain release of such article, if not imported contrary to any law upon payment

of treble the appraised value of such article plus all duties, taxes and other charges due thereon unless it shall be established to the satisfaction of the Collector that the failure to mention or declare said dutiable article was without fraud.

Nothing in this section shall preclude the bringing of criminal action against the offender."

"SEC. 2530. Property Subject to Forfeiture Under Tariff and Customs Law.- Any vehicle, vessel or aircraft, cargo, article and other objects shall, under the following conditions be subject to forfeiture:

xxx xxx xxx

f. Any article the importation or exportation of which is effected or attempted contrary to law, or any article of prohibited importation or exportation, and all other articles which, in the opinion of the Collector, have been used, are or were entered to be used as instruments in the importation or exportation of the former.

xxx xxx xxx

l. Any article sought to be imported or exported:

xxx xxx xxx

(2) By failure to mention to a customs official, articles found in the baggage of a person arriving from abroad;

xxx xxx xxx."

The following provisions of Central Bank Circular No. 808 is hereby reproduced:

CIRCULAR NO. 808
Series of 1981

Pursuant to Monetary Board Resolution No. 1083 dated June 26, 1981, the following regulations on importations are hereby promulgated:

1.) All imports valued at more than $1,000.00 must be covered by letters of credit and shall be subject to the release certificate requirement. Exempt from this rule are imports by pre-qualified producers and/or importers under documents against acceptances (D/A) and open account (O/A) arrangements.

2) No-dollar imports valued at not more than $1,000.00 and not covered by CB Circular No. 247 dated July 21, 1967, as amended, shall be exempted from the release certificate requirement provided that such imports pertain to commodities which are freely importable. No-dollar imports of UC and NEC items valued at not more than $500.00 shall also be exempt from release certificate requirement.

All other Central Bank Circulars, memoranda or regulations inconsistent herewith are hereby modified, amended or revoked accordingly.

This Circular shall take effect immediately.

(SGD.) JAIME C. LAYA
Governor

Section 175 of the Central Bank Circular No. 960 Series of 1983 provides:

SEC. 175 Export of gold and silver.

a. No person shall export or bring out, or attempt to export or bring out, of the Philippines directly, through other persons, through the mails, through international carriers or through any other means, gold and/or gold-bearing materials, including jewelry, in any shape, form and quantity without prior written authorization from the Central Bank.

b. xxx xxx xxx.

c. The above requirements shall not apply to the bringing out of the Philippines of:

1. Gold and/or silver forming an integral or necessary part of ones's personal effects or of items intended as gifts or souvenirs provided that such personal effects or gifts and souvenirs; Provided, That such personal effects or gifts and souvenir items shall not be brought out in commercial and value" as used herein, shall mean a quantity in excess of two (2) for each kind of such personal effect or item, but in no case shall the aggregate value of the gold or silver content of all said effects and items exceed P10,000.00.

> 2. Gold and/or silver brought in by tourists and non-residents: Provided, That the entry or importation thereof in the country is properly documented.

We have to take the issues based on the chronology of events constituting the alleged violation of the Tariff and Customs Code and the pertinent provisions of the Central Bank regulations.

On the alleged failure to declare the jewelry as part of petitioner's baggage declaration, the facts clearly show that upon arrival in the Philippines on March 7, 1986 from Hongkong, petitioner presented to the Customs authorities baggage and currency declaration form No. CX-826842 showing only "personal effects". He alleged that he was cleared by the Customs Examiner at the time of arrival without inspecting his luggage. No apprehension was done at this point for the simple reason that the subject jewelry was not discovered. The violation was discovered only when he was apprehended while going out of the country on March 9, 1986 having in his possession jewelry which he alleged by way of defense or alibi to have been brought into the Philippines from Hongkong on March 7, 1986. Consequently, he was not only charged for violation of Section 2530 of the Tariff and Customs Code in relation to Central Bank Circular 960 on illegal exportation but was likewise charged with violation of Section 2505 of the Tariff and Customs Code for failure to declare dutiable article in his baggage. In other words, he was charged by reason of his failure to declare the jewelry he brought in from Hongkong to the customs authorities. He alleged by way of alibi that he did not declare the same because said jewelry was not intended for the Philippines but for the United States. In short, petitioner citing the cases of ***US v. Chu Loy*** and ***People vs. De La Rosa & Edery*** alleged there was no intent to "unlade" or intention to defraud the government with lawful taxes.

Section 2505 provides that any dutiable article found in the baggage of any person arriving from abroad which is not included in the baggage declaration, shall be seized. This provision is complemented by another similar provision under Section 2530(1)(2) subjecting to forfeiture any article sought to be imported or exported "by failure to mention to a customs official articles found in the baggage of a person arriving from abroad". These provisions of law do not require that there must be an intent to "unload or import" before the subject article may be seized and forfeited in favor of the government.

The cited cases are not applicable in the instant case because the facts of those cases are entirely different. In ***US vs. Chu Loy,*** the issue of intent "to unlade" becomes material because it involves criminal prosecution for illegal importation of prohibited drugs. There was no attempt on the part of the accused to discharge the "Opium" from the vessel. This necessarily negated criminal conviction.

The case of ***People vs. De la Rosa & Edery*** is likewise not applicable because it also involves criminal prosecution under Section 3602 of the Tariff and Customs Code concerning various fraudulent practices against customs revenue. Necessarily under said Section conviction requires proof that there was an "importation or exportation" or at least "an attempt was made to make any entry of any imported or exported article" through fraudulent means to the prejudice of the customs revenue. Intent to unlade and fraud are extensively discussed in the said case which petitioner's counsel in the instant case is trying to show absence of.

The proceeding in a criminal case is one in ***personam*** since it is directed against the owner or holder of the thing. However, the instant case merely involves a forfeiture proceeding, a proceeding ***in rem***, which is administrative or civil in character directed against the thing itself and involving different provisions of the Tariff and Customs Code. (***Acting Commissioner of Customs, petitioner vs. Court of Tax Appeals and Charles Andrulis***, No. L-62636. April 27, 1984, 129 SCRA 71.) In our case, what has to be proven is the "omission" on the part of the petitioner to declare dutiable article in his baggage declaration.

Likewise, the circumstances surrounding the **Edery case** is entirely different from the instant case. Edery was a transient tourist bound for Taipeh. She arrived in Manila without a visa to get a connecting flight to Taipeh. However, at the time of his arrival there was no connecting flight and had to stay overnight in the Manila Hilton Hotel with her 28 gold bars. Also, at that time the requirement for Customs declaration and examination was suspended for tourists pursuant to Executive Order No. 408. In other words, her stay in the Phippines was due to force of circumstances. She never intended to stay in the Philippines.

The same circumstances do not obtain in the instant case. Petitioner Roumeliotes really included Manila in his itinerary. In fact he voluntarily came to the Philippines not only once but twice. Upon his arrival in Manila he was able to accomplish the required Baggage and Currency declaration.

What then is the jurisprudence on the matter?

In a similar case involving forfeiture of cigarettes under Section 1363(g) of the Revised Administrative Code (now Section 2530(g) of the Tariff and Customs Code), quoted hereunder:

> "Section 1363. Property subject to forfeiture under customs law.- Vessels, cargoes, merchandise and other objects and things shall under the conditions hereinbelow specified, be subject to forfeiture:
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> (g) Unmanifested merchandise found in any vessel, a manifest therefor being required."

the Supreme Court in the case of ***Republic of the Philippines vs. Manuel Go Co***, G.R. No. 9543-R, January 22, 1954, 50 OG No. 4, pp. 1662-1667, states:

> "The law clearly provides that the cigarettes should have been manifested (Sections 1211 and 1212 same code), And having found unmanifested the said cigarettes are subject to forfeiture. There cannot be any other conclusion. xxx.

> In the contemplation of the provision of Section 1363(g) of the Revised Administrative Code, it is not necessary to prove by direct and positive evidence that the cigarettes in question were smuggled into the Philippines in order that the said cigarettes can be forfeited; neither is it necessary to prove the illegal importation of the cigarettes and loss of revenue thereof. It is sufficient ground for forfeiture when the cigarettes were not included in the ships manifest in violation of the Customs law aforequoted."

This doctrine was also followed in the subsequent case of ***Macondray & Co. vs. Commissioner of Customs***, CTA Case No. 2067, October 6, 1972, where this Court stated that "the defense of good faith for failure to manifest a cargo was already passed upon in the case of ***Smith Bell & Co. (Phil.) Inc. vs. Commissioner of Customs***, CTA Case Nos. 172 & 1921, July 22, 1969, wherein it was held:

> "Under Section 1005 of the Tariff and Customs Code, it is imperative obligation of every vessel from a foreign port to have on board a complete manifest of all her cargo. No exception is mentioned in the statute. Neither is there mention of any exception in Section 2521 of the said code providing for a fine for vessels without proper manifestos, nor in section 2530 thereof providing for the confiscation of unmanifested goods. The recognition by this court of any attempt to read into the statute any exception, such as mishipment of goods, would be contrary to the pervasive spirit as well as the clear language of the aforequoted provisions."

This was likewise the old doctrine enunciated by the Supreme Court in the case of ***United States vs. Steamship "Rubi"***, G.R. No. 9235, November 17, 1915, 32 Phils. 229. Similar to Section 1363(g) [now Sec. 2530(g)] is the provision pertaining to individuals travelling with their baggages. The aforequoted provisions of Sections 2505 and 2530(1)(2) require the declaration of articles contained in the baggage. The law provides that underclared items may be subject to seizure and forfeiture. The law admits no qualification or exception as a condition for forfeiture. The act of "omission" is the only thing that has to be proven. Intent to unload or import, fraudulent intent, or loss of revenue need not be proven to justify forfeiture.

Pursuant to Section 2505, failure to declare dutiable articles justifies the seizure of the articles. The person in whose baggage the undeclared items were found may obtain release of such articles upon payment of treble the appraised value of such articles plus payment of all duties, taxes and other charges due thereon provided that the articles have not been imported contrary to law and that the omission to declare the dutiable articles was without fraudulent intent. (***Montano Tejam, Commentaries on the Revised Tariff and***

Customs Code, Volume IV, 1973 Ed. p. 2422-2423.) The matter of fraud, contrary to the allegations of the petitioner is not a condition precedent to seizure of an undeclared article but a condition to obtain release of the article.

Under Section 2505 there are two consequential acts involved after failure to declare. First is the act of seizure and the second is the act of releasing the article seized. The phrase "unless it shall be established to the satisfaction of the collector that the failure to mention or declare said dutiable article was without fraud" should qualify only the last act of releasing the article seized in accordance with the doctrine of the last antecedent. Under this doctrine, relative and qualifying words, phrases and clauses are to be applied to the word or phrase immediately preceding and not to others more remote. To interpret otherwise would lead to an absurd situation whereby an article "imported contrary to law" will not be seized simply because the prosecutor fails to prove fraud on the part of the importer. Such could not have been envisioned by the lawmakers because pursuant to Section 2530(f) of the Tariff and Customs Code, articles imported contrary to law are subject to forfeiture without qualification as to fraud and under Section 2307 forfeited properties the importation of which is absolutely prohibited or contrary to law cannot even be redeemed.

Nevertheless, granting for purposes of argument that Section 2505 requires fraud to be proven before seizure of article could be effected and for this purpose petitioner raises the defense that he does not know or he is not aware that the jewelry items have to be included in the baggage declaration as they are not destined for the Philippines but for the United States. The circumstances surrounding the case negates such alibi. First of all, it is clearly indicated in the Baggage and Currency Declaration Form No. 826842 (Exh. I), that all passengers are warned that any undeclared dutiable article shall be seized and may be released only upon payment of three times the appraised value plus duties, taxes and other charges, without prejudice to criminal action against the offender. Any person with common intellectual capability will understand that sixty one (61) pieces of jewelry worth 104 million pesos are highly dutiable articles which must be declared, otherwise run the risk of being seized. Petitioner, a well travelled businessman, is expected to understand more than a person with ordinary intellect that it would have been better to declare the same and tell the customs officials that the jewelry was not intended for importation into the Philippines rather than run the risk of being confiscated. The error in judgment was with the petitioner for which he alone must suffer.

Second, the consignment receipt issued by Foo Hang Jewelry which petitioner presented shows that there were sixty one (61) pieces of jewelry. But when the pieces of jewelry was inventoried, after it was seized on March 9, 1986, only sixty (60) pieces were accounted for. No acceptable explanation was submitted by the petitioner on this discrepancy. This court is inclined to believe in the allegation of the respondent that petitioner may have disposed of the missing one piece of jewelry. This negates the allegation of petitioner that the jewelry was not intended for sale in the Philippines.

Third, if petitioner does not really intend to import the jewelry into the Philippines, why did he have to bring the same with him on March 7, 1986 when his itinerary of travel shows that he has to go back to Hongkong before finally going back to San Francisco, USA. He was in fact bound for Hongkong when he was caught with the jewelry. He could have easily dropped by Foo Hang Jewelry to pick-up the jewelry before proceeding to San Francisco, USA. An ordinary prudent businessman will not run the risk of bringing with him back and forth from Hongkong to Manila and Manila to Hongkong, 104 million pesos worth of jewelry if he has no business purpose for doing so. Otherwise, he runs the risk not only of confiscation by authorities but also of unduly exposing the jewelry to robbers, pilferage or simple lost in transit.

Related to the issue of good faith is the argument that petitioner being a foreigner was not aware of our laws. Suffice it to say that Article 2 of the New Civil Code provides "Ignorance of the law excuses no one from compliance therewith" - ***Ignorantia legis non excusat.*** The words no one connote a wide area of coverage to include foreigners as well. This jurisprudence has never been questioned and in fact is being followed by most independent nations of the world. Foreigners are subject to the laws of the host country the moment they enter into its territorial jurisdiction.

The cited cases of ***Sy Joc Lieng vs. Syquia*** and ***Andong vs. Cheong*** in the memorandum of petitioner concern litigations in a Philippine court where the existence of a foreign law has to be proven. This covers an entirely different situation than the present case. Neither honest mistake nor error could absolve the properties from the consequences of forfeiture in view of the time honored maxim that "no man can take advantage of his own wrong". (***Agustin de Luna, et al., petitioner vs. Jose Linatoc, respondent***, L-48403, October 28, 1942, 74 Phils. 15.)

Another incidental issue which has to be resolved is whether or not the jewelry and precious stones are "baggage" or part of a travellers baggage for purposes of the requirement of Section 2505 of the Customs Code. In the case of ***Virginia de Leon Tongson, petitioner vs. The Commissioner of Customs, respondent***, CTA Case No. 1609, June 30, 1969, this Court has ruled as follows:

> "Jewelry and precious stones carried by incoming passengers are not baggage with the conceptual definition of that term. However, American jurisprudence categorizes these articles as baggage under the American Customs laws (U.S. v. One Pearl Necklace, et al., 105 Fed. 357; U.S. v. One Pearl Necklace, et al., 111 Fed. 164; One Pearl Chain v. U.S. 123 Fed. 371; U.S. v. 218 1/2 carats Loose Emeralds, 153 Fed. 643.) And since our Tariff and Customs Code is an adoption from American Customs laws, the interpretative jurisprudence obtaining in the United States on jewelry and precious stones as baggage is persuasive in our

> jurisdiction. <u>Consequently, we take it that jewelry and precious stones carried by persons arriving in the Philippines are baggage which should be declared as enjoined by Section 2505 of the Tariff and Customs Code."</u> (Underscoring supplied)

More so, considering that petitioner is an American citizen, it is hard to believe that he was not aware of the procedure or practices of declaring jewelry as part of one's baggage, further considering that the same is likewise part of the American customs laws as recited in the above jurisprudence.

However, any doubts, if any, is resolved by Section 2530(1)(2) which authorizes the forfeiture of any article or objects, among others:

> "1. Any article sought to be imported or exported:
>
> (2) By failure to mention to a customs official, articles found in the baggage of a person arriving from abroad."

As in the cases cited involving vessels carrying articles not declared in the ship manifest, this provision of the law likewise admits no exception or qualification to the omission or failure to declare articles found in the baggage. It does not even qualify that the article has to be dutiable nor is there mention of fraudulent intent as a condition for forfeiture.

At this point, it is not amiss to note that Section 2505 pertains to the act of seizing the article not properly declared while Section 2530(1)(2) pertains to the final act of forfeiting the article for the same reason. Forfeiture is the legal act which gives the government the right to confiscate or alienate in favor of the state properties by reason of some neglect or crime committed while seizure is the initial act of taking into possession properties for the purpose of determining their liabilities to forfeiture (Tejam, op. cit., pp. 2377-2378; Section 2205 of the Tariff and Customs Code).

On the second issue concerning the alleged violation of Section 2530(f) of the TCC in relation to Central Bank Circular No. 808, series of 1981, and Circular No. 960, series of 1983, aforequoted, this Court finds petitioner to have likewise violated.

Section 2530(f) subjects to forfeiture any article, the importation or exportation of which is effected or attempted contrary to law. Under CB Circular No. 808, all imports valued at more than $1,000.00 must be covered by letters of credit and release certificates.

Even if we were to believe the allegation of the petitioner that the jewelry came from Hongkong, the fact still remains that he brought along with him jewelry worth more than US$1,000.00 in violation of the said section of the Tariff and Customs Code in relation to CB Circular No. 808. The act of importation or attempted importation was done contrary to law. The Central Bank circulars have the force and effect of law (***Venancio Carreon Tong Tek, et al., petitioner vs. The Commissioner of Customs, respondent***, No. 11947, June 30, 1959, 105 Phils. 1071; ***Acting Commissioner of Customs, petitioner vs. Court of Tax Appeals and Charles Andrulis, respondents***, No. L-62636, April 27, 1984, 129 SCRA, pp. 70-71.)

The second violation involving the same provision of the law is the act of bringing out or exportation of the subject jewelry in contravention of Section 175 of Central Bank Circular No. 960. The act of exportation was likewise done contrary to law. It is on this point that petitioner requests reversal of the decision of the Commissioner of Customs on the ground of the absence of probable cause. This Court, however, cannot grant such reversal. When petitioner was apprehended at the MIA and was found to have in his baggage jewelry in violation of said CB Circular, he could not produce the required Central Bank authorization. This constituted prima facie evidence of infringement of the provisions of CB Circular No. 960 and provided sufficient basis for the seizure of the said jewelry. Probable cause having been shown, the burden of proof was upon the petitioner to establish that he fell within the purview of the exception prescribed in paragraph C(2) of the said circular, that he actually brought into the country the said jewelry and that the entry or importation thereof in the country was properly documented. Such was the pronouncement of the Supreme Court in the case of ***Acting Commissioner of Customs vs. Court of Tax Appeals and Charles Andrulis,*** loc. cit. involving illegal exportation of foreign currencies in violation of CB Circular No. 534.

The exhibition by the petitioner of the consignment receipt from Foo Hang Jewelry Co. of Hongkong may have proven that the jewelry indeed was brought by petitioner from abroad but does not satisfy the second requirement that the "entry or importation thereof in the country is properly documented". As discussed above, the entry or importation of the jewelry could not have been properly documented as the petitioner failed to declare the same to the customs authorities at the time of his arrival in the Philippines. For his failure, he in fact violated other existing provisions of laws and regulations on importations. Had he declared the jewelry to the customs authorities at the time of arrival, pursuant to Section 105(q) of the Tariff and Customs Code, the Collector of Customs may have allowed him to import or bring in the jewelry on the strength either of a written commitment or a re-export bond in an amount equal to one and one-half times the ascertained duties, taxes and other charges due upon the articles, conditioned for their re-exportation within six (6) months from the date of acceptance of the import entry in the case of travellers and tourists. This only shows that the lawmaker is also aware of a situation whereby some travellers or tourists will be carrying with them articles "intended for other person or for barter, sale or hire". As in the instant case, petitioner was carrying jewelry allegedly for sale in the United States. The law provided a mechanism or procedure in this kind of situation which petitioner should have followed. Again, for such failure he alone should suffer the consequences.

WHEREFORE, in view of all the foregoing, the decision subject of this review is affirmed and the instant petition for review is hereby dismissed with costs against petitioner.

SO ORDERED.

Quezon City, Metro Manila, February 5, 1992.

ERNESTO D. ACOSTA
Associate Judge

I CONCUR:

CONSTANTE C. ROAQUIN
Associate Judge

C E R T I F I C A T I O N

I hereby certify that this decision was reached after due consultation between the members of the Court of Tax Appeals in accordance with Section 13, Article VIII of the Constitution.

CONSTANTE C. ROAQUIN
Associate Judge
Court of Tax Appeals