



PRINCIPLES AND REMEDIES IN THE
CUSTOMS
MODERNIZATION
AND TARIFF ACT

ATTY. JOSEPH G. ROMANO

centralbooks

TABLE OF CONTENTS

Profile of the Author

Preface

Foreword

Messages

CHAPTER I	Page
Bureau of Customs: Administrative Agency of the Government	1
CASES FOR STUDY: Yaokasin vs. Commissioner of Customs	17
CHAPTER II	
Customs Jurisdiction and Control	50
CHAPTER III	
Operational Provisions on Carriers, Vessels, and Aircrafts	86
CHAPTER IV	
Customs Administrative Proceedings	169
CASE FOR STUDY: De Joya vs. Lantin, The Case of <i>Ang Tibay vs. CFI</i>	180
CASE FOR STUDY: Commissioner of Customs vs. CTA	220
CASE FOR STUDY: C.F. Sharp & Co. vs. Commissioner	222
CASE FOR STUDY: Daud vs. The Collector of Customs of the Port of Zamboanga City	232
CHAPTER V	
Judicial Proceedings	261
CASE FOR STUDY: Rufino Lopez and	

Sons, Inc. vs. The Court of Tax Appeals	276
CASE FOR STUDY: Carbonilla, et. al. vs. Board of Airlines Representative	279
CHAPTER VI	
Prosecution of the Criminal Actions	333
CASE FOR STUDY: Remigio vs. Sandiganbayan	340
CASE FOR STUDY: Rodrigues and Tomas Ngo vs. The Honorable Court of Appeals and The People of the Philippines	361
CASE FOR STUDY: Collector of Customs vs. Intermediate Appellate Court	380
APPENDIX A Full text of the Act Modernizing the Customs and Tariff Administration, Co-loading Act and Anti-Agricultural Smuggling Act of 2016	401
APPENDIX B Revised Rules of the Court of Tax Appeals	645
APPENDIX C Amendments to the Revised Rules of the Court of Tax Appeals	691
APPENDIX D Implementing Rules and Regu- lations of Republic Act No. 10668, Otherwise known as "An Act Allowing Foreign Vessels to Transport and Co-Load Foreign Cargoes for Domestic Transshipment & for Other Purposes"	708
APPENDIX E Summary of Customs Related Cases	728
APPENDIX F Forfeiture Decision	832