

AN ACT AMENDING SECTION TWELVE HUNDRED AND NINETY OF THE ADMINISTRATIVE CODE SO AS TO GIVE COLLECTORS OF CUSTOMS DISCRETIONARY POWER TO IMPOSE SURCHARGES.

Commonwealth Act No. 406, September 13, 1938

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Be it enacted by the National Assembly of the Philippines:

Section 1. Section twelve hundred and ninety of the administrative Code, is amended so as to read as follows:

"Sec. 1290. Undervaluation and misdescription in entry.—When imported merchandise shall be so declared and entered as to the value or classification thereof that the taxes, if estimated on the face of the entry, would be less by ten per centum than by law should be collected, or when the dutiable weight, measurement, or quantity of imported merchandise is found upon examination to exceed by ten per centum or more the entered weight, measurement, or quantity, a surcharge may, in the discretion of the collector of customs and subject to the approval by the Secretary of Finance be imposed upon the importer of not less than the additional amount required to pay the full tax on merchandise, and not more than five times such additional amount so required."

Sec. 2. This Act shall take effect upon its approval.

Approved, September 13, 1938.

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