

AN ACT AUTHORIZING COLLECTORS OF CUSTOMS IN THE PHILIPPINE ARCHIPELAGO TO RECEIVE CERTAIN ACCEPTED OR CERTIFIED CHECKS AND CERTAIN BANK NOTES IN PAYMENT OF CUSTOMS DUTIES.

Act No. 479, October 08, 1902

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/4e33636efa27/>

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. Collectors of customs at ports in the Philippine Archipelago are hereby authorized to receive in payment of customs duties either United States money or such coins now in circulation in the Philippine Islands as are prescribed by section eight of the Tariff Revision Law of nineteen hundred and one, enacted, by the Congress of the United States March eighth, nineteen hundred and two, in the form of accepted or certified checks drawn on the banking institutions or corporations in this section named and accepted or certified by the corresponding banking institution or corporation in each case, or in the form of regular bank notes issued by El Banco Español-Filipino in the city of Manila, or both. The banking institutions or corporations to which this section shall apply shall be as follows:

(1) Any banking institution or corporation doing business in the Philippine Islands which is a depository of the United States Government or of the Government of the Philippine Islands.

(2) El Banco Español-Filipino.

SEC. 2. Such accepted or certified checks or bank notes, as the case may be, of the above banking institutions or corporations shall be received at the ports of entry in the Philippine Archipelago for the payment of customs duties, and shall likewise be received by the Treasurer of the Philippine Archipelago in the deposits of customs duties made with him by the collectors of customs in the Philippine Archipelago; and the Treasurer of the Philippine Archipelago is hereby authorized and directed to give regular receipts for customs duties deposited with him in the form of such accepted or certified checks or bank notes in the same way as for customs duties deposited in coin or currency, and such receipts shall relieve the depositing officers above mentioned from any responsibility so far as the payment of said checks or bank notes by the corresponding banking institutions or corporations is concerned. And in case the corresponding banking institution or corporation refuses to pay any one of its accepted or certified checks or bank notes presented to it for collection or deposit by the Government of the Philippine Islands through the Treasurer of the Philippine Archipelago, or any other lawful agent, said Treasurer or lawful agent shall be relieved of any responsibility so far as the payment of said check or checks, or bank notes, by the corresponding banking institution or corporation is concerned, and the Government of the Philippine Islands shall have the right to proceed to the recovery of the amount of said unpaid check or checks, bank note or bank notes, from said defaulting banking institution or corporation either from the bonds, guaranties, or deposits given as such Government depositories, or by any other lawful means within its power, and the person who made payment in such check or checks, bank note or notes, shall be liable for the duties for which the same were received, and to make immediate payment thereof. In case of payment by the original person against whom the duties were assessed, he shall be entitled to the return of the note or check as received.

SEC. 3. The Collector of Customs for the Philippine Archipelago is further authorized and directed to discontinue the receipt of payment of customs duties by collectors of customs at other ports of accepted or certified checks or bank notes drawn on or issued by the banking institutions or corporations mentioned in section one of this Act, unless each of said banking institutions or corporations hereinbefore mentioned shall cash or receive for deposit, on presentation and demand by the Government of the Philippine Islands, through its lawful agents, any check accepted or certified by said banking institution or corporation at any place in the Philippine Islands where it is at present established or has a branch bank, or make good any bank note described in section one of this Act without loss, discount, payment of commission or exchange of any kind, or unnecessary delay.

SEC. 4. All existing decrees, laws, regulations, or orders of the United States Philippine Commission or of the former Military Government of the Philippine Archipelago, or parts thereof, inconsistent with this Act are hereby repealed.

SEC. 5. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 6. This Act shall take effect on its passage.

Enacted, October 8, 1902.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.