

AN ACT TO CONSTITUTE THE CUSTOMS SERVICE OF THE PHILIPPINE ARCHIPELAGO AND TO PROVIDE FOR THE ADMINISTRATION THEREOF.

Act No. 355, February 06, 1902

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

CHAPTER I

SECTION 1. This Act shall be known and referred to as the Philippine Customs Administrative Act.

SEC. 2. There is hereby created and shall be maintained in the government of the Philippine Islands an executive branch to be known as the Customs Service, under the general supervision and control of the Secretary of Finance and Justice.

SEC. 3. The general duties, powers, and jurisdiction of the Customs Service shall embrace:

1. The documenting of vessels built or owned in the Philippine Islands, in proof of nationality and ownership, subject to the regulations hereinafter prescribed.
2. The maintenance of the laws and treaties of the United States concerning commercial intercourse.
3. The exclusion of foreign vessels from the coastwise trade.
4. The entry and clearance of vessels.
5. The shipping, protection, and care of merchant seamen.
6. The collection or securing of the lawful revenue from importations of dutiable merchandise and from the exportation of dutiable merchandise and from tonnage dues, wharf charges, and such others as may, from time to time, be duly established.
7. The suppression and prevention of smuggling and other frauds on the customs revenue.
8. The collection of the duties, dues, fees, fines, and penalties, accruing under the laws relating to customs, navigation, and commerce, by sea.
9. The execution of the laws relating to immigration.
10. The enforcement of such regulation of commerce, foreign and coastwise, as shall be established by competent authority.
11. The regulation of the carriage of passengers by water and the licensing of vessels therefor.
12. The compilation of the returns of the commerce, navigation, and immigration of the Islands.
13. The recording of all sales or transfers of vessels belonging to the port and of all vessels built within the port.

SEC. 4. The official title of the head of the Customs Service shall be Collector of Customs for the Philippine Archipelago. In this Act said officer, for the sake of brevity, is designated as the Insular Collector.

He shall be appointed by the Civil Governor, with the advice and consent of the United States Philippine Commission, and shall be entitled to receive an annual salary of six thousand dollars, payable monthly.

SEC. 5. Upon the appointment of the Insular Collector by the Civil Governor, as hereinbefore provided, the Civil Governor of the Philippine Islands is authorized and directed to instruct the Captain of the Port of Manila to turn over to the said Insular Collector all public records pertaining to the office of Captain of the Port, except those pertaining to the duties hereinafter provided to be retained by the Captain of the Port of Manila, upon proper receipts therefor, and thereupon all the duties of said office of Captain of the Port shall devolve upon the Insular Collector and upon the officers hereinafter provided for, except the following duties, which shall be performed as heretofore by the Captain of the Port of Manila:

1. The duties of harbor commissioner, pertaining to the berthing and mooring of vessels in and about the port of Manila.
2. Supervision of the harbor pilots department at the port of Manila.
3. Supervision of the fisheries in and about the port of Manila in so far as they may affect navigation.
4. General harbor police duties, in concurrence with the municipal harbor police.
5. The inspection of boilers and hulls.
6. The examination and licensing of masters and other subordinate officers of coastwise vessels.

SEC. 6. In the office of the Insular Collector, the Civil Governor, with the advice and consent of the Commission, shall appoint two officers who shall be respectively known as the "Deputy Collector of Customs for the Philippine Archipelago," and the "Surveyor of Customs for the Philippine Archipelago," who, for the sake of brevity, in this Act are respectively designated as Insular Deputy Collector and Insular Surveyor, who shall be entitled to receive an annual salary of four thousand five hundred dollars and four thousand dollars, respectively, payable monthly.

SEC. 7. The Insular Deputy Collector shall assist the Insular Collector in the performance of his duties in all matters pertaining to the collection of the customs revenue throughout the Islands, and such other matters as said Collector shall direct. The Insular Surveyor shall assist the Insular Collector in the performance of his duties throughout the Islands in such matters as are not directly connected with the customs revenue, and such other matters as said Collector shall direct.

In case of the illness, absence, or incapacity of the Insular Collector, the Insular Deputy Collector shall act in his place and stead, and in case of the illness, absence, or incapacity of the Collector and Deputy Collector, the Insular Surveyor shall act in the place and stead of said Collector.

The Insular Collector shall have general authority throughout the Philippine Islands in all matters embraced within the jurisdiction of the Customs Service.

SEC. 8. Except officers appointed in the first instance by the Civil Governor, all civilian officers in said service, and the successors of said officers so appointed by the Civil Governor, shall be appointed and commissioned by said Insular Collector, subject to the provisions and requirements of the Civil Service Act.

SEC. 9. All civilian officers in said service appointed by the Insular Collector shall be removable by the Insular Collector for cause, such cause to be stated in the order of removal, and all appointments and all removals shall be reported to the Civil Governor of the Islands and to the Civil Service Board, and shall be subject to the approval

of the Civil Governor.

SEC. 10. There shall be in the Philippine Islands five collection districts, as follows:

First. The District of Manila, comprising the Islands of Luzon, Marinduque, Mindoro, Paragua, and all islands in the Archipelago southwest of Manila, and all the other islands in the geographical districts covering the islands named; in which Manila shall be the port of entry.

Second. The District of Iloilo, comprising the Islands of Panay, Masbate, Tablas, Romblon, the Province of Occidental Negros, and all the other islands in the geographical district covering the same; in which Iloilo shall be the port of entry.

Third. The District of Cebu, comprising the Islands of Cebu, Bohol, Samar, Leyte, Dinagat, the Province of Oriental Negros, and all the other islands in the geographical district covering the same; in which Cebu shall be the port of entry.

Fourth. The District of Zamboanga comprising the Islands of Mindanao, Basilan, and all the other islands contiguous thereto; in which Zamboanga shall be the port of entry.

Fifth. The District of Jolo, comprising the Islands of Jolo, Siassi, and all the other islands in the Archipelago southwest of the Island of Basilan; in which Jolo shall be the principal port of entry.

The Insular Collector is authorized to change these limits whenever the good of the service may require.

SEC. 11. The Insular Collector shall reside and have his office in Manila, and shall be also Collector of that port; the Insular Deputy Collector shall also be the deputy collector of customs at the port of Manila, and the Insular Surveyor shall, also be the surveyor of customs at the port of Manila, but none of said officers shall be entitled to receive any additional salary by reason thereof. Said Deputy Collector shall give his bond in the penal sum of twenty thousand dollars for the faithful performance of his duties as such; and he shall, under the direction of the Collector, be assigned to the charge of matters connected with the general work of the Customs Service at said port. Said Surveyor of Customs shall give his bond in the penal sum of twenty thousand dollars for the faithful performance of his duties as such, and shall be assigned to the outdoor work of said service, unless the Insular Collector shall otherwise direct.

SEC. 12. The chief customs official of a collection district shall be designated as the collector of customs at the port of entry thereof. Collectors of customs shall, under the immediate supervision and direction of the Insular Collector, have general authority of the collection of the customs and the enforcement of laws relating to navigation, commerce, and immigration, and all other matters within the jurisdiction of the Customs Service in their respective districts. Such collectors shall, in the first instance, be appointed by the Civil Governor, with the advice and consent of the United States Philippine Commission. They may be temporarily suspended by the Insular Collector when he shall believe such suspension in the interest of the public service. In case of the suspension or removal of the collector of any port other than Manila, the Insular Collector may designate some proper person to perform the duties of said office until such suspended officer shall be restored to duty, or until the vacancy shall be filled according to law, as the case may be, and the said insular Collector may require such person, so acting temporarily, to give his bond in such penalty as he may deem proper for the faithful performance of his duties.

SEC. 13. Collectors shall be entitled respectively to receive yearly salaries as follows:

At Iloilo, four thousand dollars;

At Cebu, three thousand five hundred dollars;

At Zamboanga, two thousand dollars;

At Jolo, two thousand five hundred dollars.

Before assuming office the Insular Collector and each of the said subcollectors shall take and subscribe the oath of office prescribed by law, and shall give his bond, with one or more sureties, for the faithful performance of the duties of his office, in the respective penal sums of:

Fifty thousand dollars at Manila;

Fifteen thousand dollars at Iloilo;

Twelve thousand dollars at Cebu;

Six thousand dollars at Zamboanga; and

Six thousand dollars at Jolo;

and all bonds required under this Act shall be recorded and filed in the Office of the Insular Treasurer.

SEC. 14. At the port of Manila there shall be in the Collectors office a cashier who shall give bond in the penal sum of forty thousand dollars for the faithful performance of his duties as such; one additional deputy collector, for the performance of such duties as the collector shall direct, and in the Surveyor's office at said port there shall be such number of deputy surveyors, not exceeding two, as the Insular Collector shall deem necessary.

At the port of Iloilo and at the port of Cebu there shall be a deputy collector, a surveyor, and a cashier. Other duties not inconsistent with the duties of such officers may be imposed by the collector upon such officers without additional compensation therefor.

SEC. 15. At the ports of Jolo and Zamboanga the respective collectors of customs may from time to time, if the public business requires, designate proper officers from the force under their charge for the performance of such of the duties of a surveyor as said collectors may deem necessary and shall direct, for which service no additional compensation shall be allowed.

SEC. 16. At Siassi, in the District of Jolo there shall be a deputy collector, who, for the purpose of customs administration, shall be subject to the orders of the collector at Jolo. Said deputy collector shall give his bond in the penal sum of six thousand dollars for the faithful performance of his duty as such and shall be entitled to receive an annual salary of two thousand dollars, payable monthly.

SEC. 17. At each of the ports of entry of Zamboanga and Jolo the collector thereof shall have power under his hand and seal to designate and appoint from among the officers under his direction a special deputy collector, who shall have authority to act in his absence, and for whose acts the collector shall be responsible under his official bond. Such special deputy collector shall not be entitled to receive any additional salary by reason of such designation or appointment. Upon making such designation or appointment the collector shall report the same without delay to the insular Collector and Auditor, and shall forward to them signature of the person so designated.

SEC. 18. Collectors of customs may, with the approval of the Insular Collector, appoint such "acting deputy collectors" or "acting deputy surveyors" as may be in their judgment necessary for the proper conduct of the public business, and they shall be authorized to sign such documents in connection with their duties as may be designated to them by the collector. Acting deputies so appointed shall receive no additional compensation for work performed by them as such.

CHAPTER II.

THE INSULAR

SEC. 19. The Insular Collector shall, from time to time, make and promulgate general rules and regulations, not inconsistent with law subject to the approval of the Secretary of Finance and Justice:

1. Directing the manner of execution of the customs law and laws relating to commerce, navigation, and immigration.
2. Prescribing the duties of the different classes of officers, clerks, and subordinates employed in such service, conferring upon such classes of officers as he may deem proper the right to make arrests seizures.
3. Prescribing the forms of oaths, bonds, entries, declarations, permits, accounts, returns, statements, certificates, and other papers to be used in the execution of the laws relating to customs and to commerce, immigration, and navigation.
4. Directing the manner of keeping books, records, and accounts in such service and the preservation thereof, and the safe-keeping of public property through proper custodians.
5. Prescribing the conditions under which licenses for customhouse brokerage shall be granted and revoked.
6. Prescribing the method of establishing and conducting bonded warehouses for storing imported merchandise, the bonds to be given thereon, the conduct and management thereof, and the manner of transportation thereto and therefrom of dutiable merchandise.
7. Prescribing the method of loading and unloading merchandise and transportation thereof by bonded carriers, railways, vessels, bonded lighters, carts, or otherwise.
8. Prescribing hours for business for the different branches of the service under his direction, and uniforms and official badge for the official force or of such portion thereof as he may deem proper.

SEC. 20. If any case shall arise not provided for by this Act or by the regulations of the Insular Collector, or by the lawful decrees, orders, or regulations existing at the passage of this Act and not by this Act repealed, the laws of the United States and the regulations of the Treasury Department of the United States in analogous cases, so far as the same are consistent with the provision of this Act, in the discretion of the Insular Collector, shall be followed and applied so far as they may be practicable.

SEC. 21. Collectors of customs and deputy collectors and special of deputy collectors shall have power to administer oaths and to take acknowledgments in all matters relating to their official business, and the Insular Collector, by written designation filed and recorded in his office, may confer like powers on such other officer or class of officers of the customs as he may deem proper.

SEC. 22. The insular Collector and each of the district collectors shall have a seal of such make and design as the Insular Collector may prescribe. The commissions of officers and employees subject to the jurisdiction of the Insular Collector shall be signed and sealed by him.

SEC. 23. Questions arising at any port shall be referred by the collector thereof to the Insular Collector for his decision, and from his decision there shall be no appeal except as hereinafter provided.

SEC. 24. Each collector shall make monthly reports to the Insular Collector of all transactions at his port in the manner and form prescribed by the Insular Collector.

CHAPTER III.

COLLECTORS AT PORTS OF ENTRY.

SEC. 25. The collector shall be the chief officer of his customs district. Every vessel on a rival from a foreign port shall be subject to his authority while within the jurisdiction of his port. He shall hold possession of all imported merchandise upon which duties have not been paid or secured to be paid, disposing of the same according to law. Merchandise must be entered in his office and duties paid to him only, or to his legally designated representative. He shall deposit his official receipts with a duly designated depository and shall transmit to the Insular Treasurer the written receipts for the same. He shall classify and appraise all imported or exported merchandise. He shall consider all protests against the duty assessed by him, and if he shall find that a manifest clerical error has been made in the assessment of duty he shall make the necessary corrections in liquidation, and report the facts to the Insular Collector. No collector shall be personally liable for losses occasioned by his official acts, except for the delivery of the merchandise to the proper consignee, in accordance with the regulations herein prescribed, nor for the laches of his subordinates. He shall act as the disbursing agent for the Government in his district, in respect to all matters pertaining to customs and other services, as provided by this Act, except as otherwise specially provided for by previous legislation, and shall be the custodian of the buildings, records, and property used for such purposes.

He shall within his district enforce the entry of all merchandise and products intended for export, and shall assess and collect the proper duties and charges thereon, in such manner as the Insular Collector shall by regulation prescribe. He shall also within his district enforce the laws relating to commerce, navigation, and immigration under the regulation and direction of the Insular Collector.

SEC. 26. The customhouses, Government warehouses, offices, wharves, and other premises used for customs purposes of any port shall be under the sole and exclusive control, direction, and management of the collector and of such officers as he may designate. Any person who shall willfully obstruct the same or the approaches d thereto, or who shall refuse to obey the lawful directions of such collector or such designated officers, or who shall willfully interfere with the orderly transaction of the public business, or who shall refuse to conform to such rules and regulations as shall be prescribed for the orderly conduct of such business, shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not exceeding two hundred and fifty dollars, or by imprisonment for not more than thirty days, or by both such fine and imprisonment, in the discretion of the court.

SEC. 27. Collectors are required to report to the Secretary of Finance and Justice and the Insular Collector in matters of impending litigation, such as suits upon bonds executed to secure the payment of duties, seizures of goods for violation of the revenue laws, and actions brought against them as collectors for acts done or moneys collected the line of their duty.

They shall have discretionary power, within their respective districts, to remit the assessment of duties in cases where the dutiable value of an importation is less than one dollar, or to dispense with the seizure of goods less than one dollar in value, except in cases of habitual or intentional violation of the revenue laws and of prohibited importations.

SEC. 28. The powers and duties vested by law in collectors shall be also by law as fully vested in their special deputies, duly appointed and discharging the functions of their principals, as herein before prescribed.

In the event of the death, disability, or absence of a collector, the deputy or special deputy, as the case may be, is authorized and required to perform the duties of collector. Should there be no deputy collector or special deputy

collector legally qualified to discharge the functions of a collector, the duties of the office shall devolve upon the surveyor, or if there be no surveyor, upon such officer as the Insular Collector may prescribe.

SEC. 29. The several collectors of customs may exact from all employees who have not previously executed official bonds in their districts to the Government, bonds in such reasonable amount as to themselves may seem proper.

SEC. 30. The decision of the collector as to the classification or appraisement of imported or exported merchandise shall be final and conclusive except in case of protest and appeal, as hereinafter provided.

SEC. 31. Deputy collectors, located at other ports than the principal ports of entry of their respective districts, can exercise the powers of their principals only when specially authorized by the Insular Collector, and only within the limits of their assigned territorial jurisdiction, unless otherwise provided by law.

SEC. 32. In case of the death or disability of a surveyor the collector of the district shall authorize some fit person to perform the duties of the vacant office, and the powers of the person so authorized shall continue until a surveyor is duly appointed and ready to assume his office.

CHAPTER IV.

THE SURVEYOR.

SEC. 33. The surveyor shall be the outdoor executive officer of the port, and shall supervise the force of inspectors, weighers, measurers, gaugers, and laborers, and such part of the force employed in the execution of the laws relating to commerce and navigation and other matters under the direction of the customs service as the Insular Collector shall by regulation prescribe. He shall take charge of all vessels arriving from foreign ports and report their names and character to the collector. He shall supervise the discharge of their cargoes and the lading of merchandise exported or transported in bond. He shall ascertain and report the quantity of all imported spirits and of all spirits exported in bond.

The surveyor, under such regulations as the Insular Collector shall prescribe, is also charged with the admeasurement within his district of insular vessels for registry, enrollment, or license, and the admeasurement of foreign vessels for the assessment of tonnage dues, when in his judgment or that of the collector such admeasurement is advisable.

SEC. 34. At ports having a collector and a surveyor the surveyor is required, under the direction of the collector

1. To superintend and direct all inspectors, weighers, and measurers within his port;
2. To visit or inspect the vessels which arrive in his port and make a return every morning to the collector of all vessels which have arrived from foreign ports during the preceding day, specifying the names and denominations of the vessels, the masters' names, from whence arrived, whether laden or in ballast, and to what nation belonging;
3. To put on board of each of said vessels, immediately after their arrival in port, one or more inspectors;
4. To examine whether the goods imported in any vessel and the deliveries thereof correspond, according to the inspector's returns, with the permits for landing the same, and if any error or disagreement appears, to report the same to the collector;
5. To superintend the lading of all goods for exportation, and examine and report whether the kind, quantity, and quality of the goods so laden on board any vessel for exportation correspond with the entries and permits granted therefor;

6. To examine and from time to time, particularly on the first Mondays in January and July of each year, try the weights, measures, and other instruments used in ascertaining the duties on imports, with standards to be provided by the collector for that purpose; and where disagreements with the standards are discovered to report the same to the collector, and to comply with such directions as he may receive for correcting the same.

CHAPTER V.

CUSTOMS INSPECTORS.

SEC. 35. At ports where a surveyor is appointed, inspectors shall be assigned to duty by him, subject to the orders of the collector; otherwise they shall be assigned by the collector. At ports where inspectors are required to wear uniforms, they must always be worn when on regular duty. When inspectors are ordered on special service they must wear a badge of office conspicuously displayed, unless otherwise authorized or directed. All inspectors shall ascertain whether sailing vessels coming within their official cognizance are provided with the signal lights prescribed by law, and shall report all cases of non-observance of this law, in order that the legal penalties may be enforced.

Inspectors are required to send at once to the public stores all goods seized by them for violation of law, taking the storekeepers' receipt for such goods, and sending such receipts, with full reports of the case, to the surveyor.

They shall not perform any private or unofficial duties or services on board the vessels to which they may be assigned, under penalty of dismissal from the service.

Inspectors stationed aboard vessels are entitled to receive suitable meals and accommodations while on such vessels in the performance of their duties.

SEC. 36. Customs inspectors shall be divided into the following classes:

HARBOR DISTRICT INSPECTORS.

SEC. 37. Harbor district inspectors must be in their respective districts during such hours as the surveyor may direct, and where two inspectors are assigned to the same district one or the other or them must be constantly on duty during the prescribed hours. They have general supervision of all vessels coming into their districts, and shall report all discovered violations of the revenue or navigation laws and regulations to the surveyor. They are to make examinations as often as necessary of vessels coming into their districts, and to ascertain whether coastwise vessels are properly documented and have duly complied with all laws relating to navigation. They shall secure and seal the hatches and openings of all vessels from foreign ports coming within their districts, and retain the custody of the same until relieved by discharging inspectors.

If no assignment of an inspector is made especially to such vessels, the harbor district inspector shall take charge of the lading thereof without further notice.

In the case of vessels permitted to proceed to another district before completing discharging, the inspector in charge of the first district shall submit to the surveyor a statement of the portion of the cargo already discharged, for delivery to the harbor district inspectors, under whose supervision the remainder of the cargo is to be discharged. The inspector in charge of the final delivery shall make the final returns of discharge. They shall report daily to their surveyor the names of all importing vessels which arrive in their districts during the previous day, distinguishing between those not discharged, those partly discharged in their districts, and those wholly discharged.

They shall each keep a permanent record book, in which to enter, with necessary particulars, all entries, orders, and permits received by them, and in another book to enter an account of all coasting vessels examined, both books to be in the prescribed form.

SEC. 38. When the lading of the merchandise on board the vessel or other conveyance is completed, the harbor district inspector under whose supervision the lading is done shall indorse upon the original entry the proper certificate of the shipment. When merchandise for export or transportation has been ordered to be weighed or gauged, the name of the weigher or gauger by whom the same was done shall be given underneath the certificates. If a manifest is required to be delivered to the master of the vessel or to the conductor of a railroad car, such manifest must be certified by the harbor district inspector and delivered as directed.

SEC. 39. Whenever any portion of the merchandise described in the export or transportation entry is not shipped in accordance with the orders and directions upon the entry the harbor district inspector, in making his certificate of shipment, shall state that the merchandise was shipped "in part," and the number of packages or quantity of merchandise not shipped must be specified underneath the certificate, and the reason, if known, why the merchandise was not shipped, and the disposition made thereof must also be stated.

SEC. 40. Such unshipped merchandise must be sent to the nearest general order store with a ticket or receipt, describing the merchandise, and stating upon it that the merchandise is "for export or transportation, as the case may be but not shipped," which ticket or receipt shall be signed by the storekeeper.

SEC. 41. When the export or transportation entries are returned to the surveyor's office, the ticket or receipt for goods not shipped and sent to the general order store shall be attached to the original entry.

Officers who certify shipments of goods without due inspection and supervision of the shipments will be subject to the penalties prescribed therefor, in addition to dismissal.

BOARDING INSPECTORS.

SEC. 42. It is the duty of boarding inspectors to board vessels arriving from foreign ports, and after ascertaining the name of the vessel and master, and port of departure in each case, to examine the documents relating to the vessel and crew, and certify the manifest of cargo, verifying the same by actual examination, and, when necessary, to seal or otherwise secure the hatches and openings until the necessary permits for unloading can be granted and a discharging inspector assigned to the vessel.

COAST DISTRICT INSPECTORS.

SEC. 43. Coast district inspectors shall protect the interests of the revenue with respect to all goods, wares, and merchandise which may be landed or in any way come to the land from a vessel from a foreign port wrecked or stranded upon the coast.

On learning that a vessel has been wrecked or stranded the coast district inspector or other customs officer nearest the place where the casualty has occurred shall proceed to such stranded or wrecked vessel or as near such vessel as is possible, and, as soon as he ascertains the situation of the vessel, make report in writing of all the facts and circumstances in relation thereto to the surveyor of the nearest port of entry, or to the collector if there is no surveyor. In case the vessel is likely to break up, or if the condition of the vessel is such that its cargo can be landed or discharged therefrom, he shall remain at or near the wreck, and take possession and keep charge of all goods and merchandise which may come or be brought to land.

SEC. 44. In case the cargo of a vessel wrecked or stranded is delivered into lighters or other vessels for

conveyance into port, the coast district inspector shall keep an account thereof, and before any lighter or vessel having on board any of the cargo is allowed to depart, shall make out two lighter manifests in the form prescribed, to be signed by the master, and stating as particularly as possible what cargo has been taken on board thereof. One copy of such lighter bill shall be retained by the master, and be by him delivered at the custom-house on the arrival of the lighter or vessel in port; the other copy shall be transmitted by the coast district inspector to the surveyor, or collector, if no surveyor, at the nearest port of entry. Whenever necessary the surveyor shall send additional customs inspectors to any wrecked or stranded vessel.

SEC. 45. Inspectors on duty at coastwise supports within a coast customs inspection district shall be known as coast subdistrict inspectors, and shall report to the coast inspector of their district.

SPECIAL DUTIES OF CUSTOMS INSPECTORS IN CHARGE OF CUSTOMS SERVICE CUTTERS.

SEC. 46. Special duties of customs inspectors in charge of customs service cutters are as follows:

1. The customs inspector in charge of the district to which a cutter may be assigned shall direct the operations and movement of the same, and shall be responsible for the employment of said cutter in the proper performance of the duties to him assigned.
2. He shall patrol the coast within the district of which he is in charge as thoroughly as is consistent with the proper performance of his other duties, and direct the operations and movements of customs cutters under his control.
3. He shall visit as frequently as possible all the opened and closed ports within his customs district.
4. He shall inspect the customs records and accounts of all subordinate customs officers within his district.
5. He shall instruct presidents, or other officials serving as customs inspectors, in the proper performance of their duties as customs officers.
6. He shall obtain all information possible relative to smuggling or other attempted frauds upon the revenue of the Philippine Archipelago, seize all vessels and goods so concerned, and arrest all parties concerned in such frauds or attempted frauds, immediately turning over all such vessels, goods, and parties to the collector of customs of the district within which the seizure occurs.
7. He shall inspect, as far as possible, the licenses and other documents of vessels trading within his customs district.
8. He shall assist, in every way within his power, the officers of the Philippines Constabulary in the performance of their duties.
9. He shall assist, in so far as may be possible, any of the other duly constituted Departments of the Government of the Philippine Islands in the performance of their proper duties.
10. Customs inspectors in charge of cutters shall be under the immediate supervision of the collector of customs of the port of entry of the collection district within which their customs inspection district. They shall make such reports to their immediate chief as may be from time to time designated by him, in addition to the regular reports of their operations hereinafter described.
11. Customs inspectors in charge of cutters shall as far as possible keep within reach by telegraph of their home port, and before starting out upon patrol cruises shall leave with the president of their home port, or with their authorized clerk or assistant, if any, a plan of the cruise contemplated, showing the probable time and date of their arrival at such of the coastwise subports as they intend visiting, in order that communication may be at all times

had with them.

12. Customs inspectors in charge of cutters shall make full reports from time to time of all matters of interest observed by them on these cruises, of all occurrences connected with the performance of their duties, and will report by telegraph any arrests or seizures of importance, giving full particulars.

13. Customs inspectors in charge of cutters shall make regular requisitions through the office of the insular Collector for salaries of officers and crews of said cutters, and will pay the same regularly upon pay rolls, which shall be forwarded at the end of each month to the Auditor for the Philippine Archipelago, in accordance with instructions from him thereon.

14. Customs inspectors in charge of cutters are authorized to discharge any officer or member of the crew thereof in cases of emergency, or any member of the crew whose services are not satisfactory, reporting the same in writing to the Insular Collector, except that in cases where officers of customs have written contracts with the office of the Insular Collector the customs inspector shall request instructions, either by wire or letter, from the Insular Collector before discharging such officer or officers.

In all cases where members of cutters have contracts with the office of the Insular Collector, the customs inspector shall discharge them or any of them only for good and sufficient cause, and shall immediately report the case in writing to the Insular Collector.

15. In case of any discharges of officers or members of crews, as provided for in the preceding paragraph, customs inspectors are authorized to temporarily fill the vacancies thus occurring, immediately reporting such action to the Insular Collector for approval. Care should be exercised in the selection of such temporary appointees, and in case there is a regular shipping office available the temporary selections should be made thereat.

16. Customs inspectors shall see that due economy is exercised in the use of coal. Customs cutters should never be run at full speed except in case of emergency, and when not under way fires should be hauled or banked, as may be most advantageous under the circumstances.

17. Customs inspectors shall make out a regular monthly coal report, blanks for which will be furnished upon application to the office of the Insular Collector. These coal reports shall be forwarded monthly to the Insular Collector, together with a report of any changes in the officers or crews of cutters, giving the full name, rating, date, and cause of every change that occurs. Care should be taken that the pay rolls agree in every respect with the report of changes above referred to.

18. Money shall be advanced by customs inspectors to the captains of customs cutters for provisions, in accordance with the ration allowance, if any, provided for in appointments of said captains and officers. This money shall be expended under the supervision of the captain by the steward of the vessel, and only such part thereof shall be expended as may be necessary for the proper subsistence of the officers to whom such allowance may be made. Under no circumstances must the expenditures exceed the amounts allowed for any one month.

19. In case customs inspectors are directed, by proper authority, to any passengers on official business, they shall apply to such authority for instructions as to the amount to which such passengers may be entitled for subsistence, and will supply the captains of customs cutters accordingly. In no case shall the amount for subsistence of such passengers exceed one dollar per day for each passenger, unless otherwise specially authorized by the Insular Collector. Money so expended for extra provisions shall be charged to the provision fund, and the amount received in return shall be accredited thereto, and regular reports thereof shall be sent each month to the office of the Insular Collector.

20. In case of emergency, customs inspectors are authorized to make emergency purchases from the funds in their possession, taking care that due receipts and vouchers are prepared and signed, and reporting all such cases immediately by wire or by letter to the Insular Collector. This authority shall be used by customs inspectors only in cases of extreme emergency. In all cases where purchases are made, either of coal or other supplies, the instructions of Auditor's office are to be strictly complied with.

21. Customs inspectors in charge of cutters shall make monthly reports to the Insular Collector giving all information obtainable as to water depth, soundings, ledges, sunken rocks, navigable streams, liars, wrecks, and so forth, within their inspection districts. These reports shall be prepared by the captain and officers of customs service cutters under the direction of the customs inspectors, by whom they shall be approved before transmission. Great care should be taken in their preparation, especially as to the fullness and accuracy of the information contained therein.

22. Customs inspectors in charge of cutters, and officers and crews thereof, shall at all times be courteous and careful in their speech and actions, especially when boarding vessels belonging to a foreign nation, whose officers and crew may speak a foreign language.

23. Copies of these regulations in both English and Spanish shall be furnished to all customs inspectors in charge of cutters, and to all officers and members of crews thereof. The presentation of a copy of these regulations to such officers or members of crews of cutters shall be deemed sufficient notification thereof to them, and an acceptance by them of the terms, conditions, and instructions herein provided.

24. Copies of these regulations in both English and Spanish shall be at all times kept on board customs service cutters, to be furnished upon request to captains of vessels boarded by said cutters, or to other persons entitled thereto.

25. Customs inspectors in charge of cutter and officers thereof only, shall be permitted to have on board or in their possession while in the performance of official duties one rifle or revolver, as may be elected by such inspector or officer, and one hundred and fifty rounds of ammunition therefor, each; and no other firearms, dangerous knives, or weapons of any description shall be carried on such cutters, except the regular armament therefor, if any, and the arms and weapons belonging to and in the possession of members of the Philippines Constabulary stationed aboard such cutters, unless special permission be granted therefor by the Insular Collector.

Inspectors in charge of cutters, and officers therefor, are hereby especially charged with the enforcement of the regulations in this respect, and any violation thereof shall be deemed cause for instant dismissal and such other action as may be deemed proper by the Government.

26. Customs inspectors shall see that a sufficient supply of official envelopes and stationery is at all times kept on board of customs service cutters for use in official correspondence and reports.

NIGHT INSPECTORS.

SEC. 47. Night inspectors are appointed for the purpose of preventing smuggling. They are required to keep a vigilant watchover the vessels, stores, or merchandise whose custody is committed to them, in order to prevent the landing between sunset and sunrise of any merchandise from any vessel, unless the same is done by proper authority and under the supervision of a discharging inspector, and to protect the bonded stores and merchandise from robbery or the unlawful removal of merchandise therefrom or from any wharf or place on which the same may be deposited.

Whenever cargo is being discharged from any vessel at night, under the supervision of an inspector, the night

inspector assigned to such a vessel shall not interfere with such landing so long as the inspector is present in charge thereof, but night inspectors are authorized to demand to see, and the inspector is required to exhibit, the night permit for the working of the vessel. If merchandise is landed from the vessel when no inspector is present, the night inspector shall stop the landing and report the fact the next day to the surveyor or other proper officer.

SEC. 48. Night inspectors are required to stop any person or persons who may leave the vessel, store, or warehouse in their custody, and if they have reasonable cause to suspect that such person or persons are attempting to smuggle any merchandise they shall examine such person or persons, and any package of any kind in his or their possession. Searches of suspected persons should, if possible, be made in the presence of another officer or a citizen. They are directed to question any person who may attempt to go on board the vessel to which they are assigned in the night and to satisfy themselves of his right to go on board. They are required to keep a strict watch upon any small boat that may come near any wharf or vessel under their charge, and to take all necessary precautions prevent smuggling by such boats. They are required to arrest any person or persons in the act of smuggling foreign merchandise and to call for the assistance of the police or of citizens to aid them in so doing, and to seize, take possession of, and secure merchandise which has been smuggled or landed illegally from any vessel during the night.

SEC. 49. The chief inspector in charge of the night force shall assign the force to duty and make daily report of such assignments, together with any negligence, absence, or misconduct, he shall see that the night inspectors perform the duties assigned to them, that all seizures and arrests are promptly reported, and that the orders of the surveyor are obeyed.

DISCHARGING INSPECTORS.

SEC. 50. Discharging inspectors are assigned to vessels for the purpose of examining the cargoes and superintending the unlading and storing or delivery thereof, so as to prevent loss to the revenue of the Islands through failure to secure any lawful duties. They shall send to the nearest postoffice all letters, packages, and bags containing mail matter, take an account thereof, superintend the delivery to the postmaster and obtain a receipt therefor.

They shall obtain from the masters of vessels lists of articles reported by them at the custom-house as sea stores, compare the articles of the list and seal or secure all unbroken packages of dutiable goods claimed as stores, and report the same, with any excess of stores to the collector or the surveyor.

SEC. 51. Specie and valuables, usually in charge of the pursers of steamships, must be taken charge of by discharging inspectors as soon as possible after they first go on board the vessels. The special place or room where such specie and valuables are deposited and the safe or the packages containing the same must be locked with custom-house locks, or otherwise secured, until delivered on a permit from the proper customs officers.

SEC. 52. Samples of the cargo in hulk of the vessel shall, as soon as practicable, be sent by discharging inspectors to the appraisers store.

SEC. 53. They shall report to the surveyor any perishable or explosive articles among the cargoes to be discharged. They shall endeavor to save to the owners of goods intended for immediate export or transportation the cost of sending their goods to ware-houses by retaining them on the vessel or wharf until the owners can obtain a delivery permit, provided that such retention does not delay the unlading of other goods and is not protracted beyond the period named in the customs regulations.

SEC. 54. They shall seize all goods imported or removed in violation of law and shall not permit any goods to be removed from the landing places thereof until they have been properly weighed, gauged, or measured, and shall

require persons charged with the unloading of goods to properly separate, assort, and arrange the goods on their wharves for the convenience of customs weighers, gangers, measurers, and markers.

SEC. 55. Discharging inspectors shall not allow ballast, cargo, or coal to be taken on board their vessels while discharging, except on a lading permit; and where such permits are granted, inspectors shall report whenever the execution of the same is attended with danger to the revenue.

SEC. 56. They shall not unlade or deliver goods direct from a foreign port before the hour of sunrise or after the hour of sunset, except upon a special permit issued to the vessel whose discharge by night is desired.

SEC. 57. Whenever the discharge of a vessel under the revenue laws extends beyond the hour of sunset, the additional pay of the discharging officers is to be borne by the persons accommodated by the extension of the hours of discharge as fixed by the collector of customs, in accordance with the instructions of the Insular Collector.

SEC. 58. Discharging inspectors shall not leave their vessels for any cause without the consent of the surveyor nor go below deck, nor leave at night without closing the hatches or sealing them, so as to prevent the landing of cargo during their absence, nor until relieved by the night inspectors, when they shall call the attention of the latter to goods remaining on the wharves. When two or more inspectors are assigned to a vessel they shall remain on board as long as their services are required, and shall not leave the vessel for any purpose, nor go below deck for meals, unless one of their number be left in charge.

SEC. 59. They shall cancel and remove all customs seals before delivering goods not destined for further transportation under security of such seals, and shall report all cases in which customs seals appear to have been improperly manipulated.

SEC. 60. It is incumbent upon discharging inspectors to check out the cargo, identifying it by marks and numbers, and to enter in a book, to be known as a discharging book, a record of all permits or orders for delivery of goods, showing the names of the persons in whose behalf the permits or orders are granted; the entry or bond number as indicated by the permit; the particulars specified in the permits or orders; the marks, numbers, and description of the packages ordered to be and actually unladen to what public stores, warehouses, or other places the respective lots of goods have been sent. The discharge book of each cargo is to be duly signed and delivered to the surveyor, as required in the following section.

SEC. 61. As soon as practicable they shall submit to the surveyor their discharging book, accompanied by the permits and orders of discharge, and all other vouchers relating to the disposition of the cargo and a return thereof. They shall first enter therein the baggage permit, if there is one and shall enter separately: First, all free permits; second, all consumption permits; third, all warehouse permits; fourth, all permits for the delivery of "I. T." goods to the surveyor; fifth, all permits for the delivery to the surveyor of merchandise for transport or export, designating in the corresponding column such packages as were landed, sent to the warehouse, or delivered to the surveyor.

On the return of the merchandise disposed of on consumption permits the entry number must in each instance be stated, and for merchandise delivered in bond, whether for warehouse, exportation, or transportation, the bond number must be stated on the return. In the marginal column must be noted all packages "not agreeing with permit" or "not found on board," and opposite to the entry of each warehouse permit the designated warehouse to which the merchandise was sent; or, if delivered to surveyor, the place of ultimate destination. Special care must be taken to state the correct date of the landing of merchandise from the vessel, and if it was landed on more than one day the first and last day on which each lot was landed must be stated. After the permits above mentioned are

entered the inspector shall enter, under the proper designation, all packages by marks and numbers, which have been sent either to appraiser's store, sample office, general-order store, or elsewhere by special order, and all passengers' baggage sent to public store. After accounting for the cargo he must enter at the end of his on return a list of all the sea stores and of all the coal remaining on board. Such returns shall be signed by the inspectors, respectively, under whose superintendence the deliveries have been made. The names of the weighers, gangers, or measurers who have performed any duty in connection with the cargo shall also be stated.

SEC. 62. Discharging inspectors shall make report of goods be remaining on board their vessels after the expiration of the authorized time for discharge, in order that collectors, may take charge of such goods as unclaimed. Before reporting their vessel as fully discharged they shall make careful personal examination of all parts of such vessel.

WEIGHERS.

SEC. 63 Weighers shall be assigned to duty by surveyors. At ports where there is but one weigher, the assistant weighers shall be assigned to duty by him. He shall be held responsible for the correct and efficient discharge of their duties, and shall report to the surveyor any misconduct or neglect of duty on the part of any customs officer or employee.

Weighers are required to be at the places to which they are assigned whenever weighable goods are being handled from vessels discharging cargo from foreign port. They are required to inspect and take copies of all permits in the hands of discharging inspectors of vessels, whenever the collectors have, by designating articles named in the permits, directed the said articles to be weighed; and weighers are required to have and exercise a personal supervision of the weighing of such merchandise. They must not absent themselves from their office or harbor district during the hours of business unless by permission, nor shall they allow any other than an assistant weigher to take weights or to handle the beam.

SEC. 61. Each weigher is required to have his weighing instruments tested and compared with the official standard at least twice a year, on or as soon after the first day of January and the first clay of July as possible, and to have the same tested as often as may be necessary to keep the same in conformity with the official standard.

SEC. 65. Weighers will be furnished by surveyors with proper blank dock books, in which they shall daily make a true and correct entry of goods weighed, specifying the date the weighing was performed. These books must be so kept that they will contain all the specifications necessary to a perfect account of the merchandise weighed. The weigher should first copy the order or permit in the book and then proceed in all cases where the merchandise is required to be weighed by numbers, to enter the number and weight of each separate package weighed by him. The weigher must add the weights slated in each column of his book and give the gross weight and the net weight of each lot as returned by him, and at the end of all the entries the total gross weights must be recapitulated by him. The book must be indorsed on the outside with the name of the vessel, the date the return was filed in the surveyor's office, and the weigher's signature.

Whenever required by the collector for the purpose of liquidation, the dock book shall be delivered to him for inspection and verification.

SEC. 66. In order to facilitate the prompt liquidation of duties, weighers are required to make a special return of the weight of the articles embraced in each permit or order as soon as the same shall have been ascertained. Weighers shall file their completed books of weights within six days after the vessel has been discharged, in the surveyor's office as public records. A separate book shall be kept for the cargo of each vessel.

SEC. 67. Before weighing any merchandise the weigher must see that the beam is accurately balanced. As

correctness of weights depends very much upon the accuracy of the poise, the beam should always be kept clean and frequently tested with the standard. A fairly even beam indicates the weight, but as in weighing merchandise it seldom happens that the beam will stand at an exact poise, but will go either above or below an even beam, the weight shall be taken on the rising beam. Weighers are required to mark the weight on each single package weighed.

SEC. 68. When a return has been once made by a weigher, it must not be amended or changed except by permission of the surveyor. The amended return must state why the amendment is made, and be checked or signed by the weigher before it is presented to the surveyor for his approval. The original figures shall be canceled by crossmarks and the amendment added, so as to show both records. When an amendment to a return is allowed, the weigher must correct his dock book in accordance with the amended return.

SEC. 69. From every invoice of railroad iron or steel, or any other similar goods, a sufficient number of bars of equal length shall be weighed in order to ascertain the average weight thereof, such number of bars to be counted, and the proper returns made as in the case of any other merchandise but if the weight as shown by the returns of the weigher does not vary more than five per cent from that stated in the invoice, the entry shall be liquidated at the invoice weight. If the interested party does not accept the increase in weight arising from the above method of appraisal, the entire consignment may be weighed, but if he does accept the proposed increase in weight the appraisement may be considered as ended.

SEC. 70. Whenever a permit or order directs that goods be weighed and a special return be made therefor, the weigher shall weigh the goods designated and make a return separate and distinct from any other without delay. If the merchandise has been shipped before the order to weigh is received by the weigher, he shall indorse such fact on the back of the order and return it to the surveyor. Returns of the weighing of a cargo must be made to the collector within six days after the vessel has been discharged. Certificates or copies of weights shall be furnished by the surveyor at ports where there is such an officer, elsewhere by the collector.

CHAPTER VI.

PORTS OF THE PHILIPPINES.

SEC. 71. For the purpose of this Act all ports not in the Philippine Archipelago shall be considered as foreign ports and all vessels not documented in the Philippine Archipelago, except vessels belonging to or employed in the service of the Government of the United States, shall be considered as foreign vessels.

SEC. 72. The ports of the Philippine Islands shall be known as the chief port (Manila), subports of entry, and coastwise ports. Ports of entry are those open to both foreign and coastwise trade; coastwise ports are those open to the coasting trade only. Vessels engaged in foreign-carrying trade shall enter or touch at ports of entry only, and shall not carry passengers or merchandise in coast-wise trade from one port in the Islands to another port in the Islands, except upon the special permission of the Insular Collector, when in his judgment the conduct of the public business demands it; but nothing in this section contained shall be construed to prohibit the carriage and delivery by such vessels of passengers or merchandise received at a foreign port to the port of destination, even though they have entered first at another port of entry in the Islands.

Ports open to the coastwise trade only shall be of two kinds coastwise ports and coastwise subports. Coastwise ports are those at which are stationed customs inspectors in charge of inspection districts. Coastwise subports are all the other open ports of such inspection district. Ports which are open to neither the foreign nor the coastwise trade shall be known as closed ports.

Such coastwise ports as have heretofore been declared open for the coasting trade by proper authority shall be continued, subject to discontinuance at any time by the order of the Civil Governor of the Islands, and from time to time such other coastwise ports may be declared open to said trade, with the approval of the Civil Governor, as the Insular Collector shall consider requisite for the public interest.

Officers in charge of coastwise ports shall be designated by the Insular Collector. They shall be known as coast district inspectors, and shall act under the immediate instructions of the chief customs officer of the collection district.

CHAPTER VII.

DOCUMENTING OF VESSELS.

SEC. 73. In the coasting trade, the admeasurement, documenting, enrollment, and licensing of vessels built or owned in the Philippine Archipelago and in the making and recording of all documents relating thereto, the Insular Collector shall observe, promulgate, and enforce such orders and regulations respecting the same as have been heretofore or shall hereafter be prescribed by the proper authority. In the absence of such regulations or orders he shall observe and follow the laws of the United States and the regulations of the Treasury Department of the United States so far as the same may be, in his sound judgment, applicable. Certificates of protection shall hereafter be signed by the collector of customs at ports where issued and countersigned by the Insular Collector.

SEC. 74. Until otherwise prescribed by lawful authority or otherwise ordered by the Insular Collector, the admeasurement of vessels hereafter built or owned in the islands of the gross capacity of one hundred tons or more shall be made by the surveyor at the port of Manila.

SEC. 75. Whenever any vessel documented, enrolled, or licensed in the Islands has sustained or caused any accident involving loss of life, material loss of property, or serious injury to any person, or has received any damage affecting her seaworthiness or efficiency, the managing owner, agent, or master of such vessel shall within five days send, by letter, to the Insular Collector or the collector of the district where such accident occurred, a report thereof, signed by such owner, agent, or master, stating the name of the vessel, the port to which she belongs, the place where she was, the nature and probable occasion of the casualty, the number and names of those lost, and the estimated amount of loss or damage to the vessel or cargo, and shall furnish such other information as may be called for; and if he neglects to comply with the foregoing requirements after a reasonable time, he shall incur a penalty of one hundred dollars. Whenever the managing owner or agent of any such vessel has reason to apprehend that such vessel has been lost, he shall promptly send notice to the collector at her home port, in writing, of such loss, and the probable occasion thereof, stating the name of the vessel and the names of all persons on board, so far as the same can be ascertained, and shall furnish, upon request of the said collector, such additional information as shall be required: and if he neglects to comply with the above requirements within a reasonable time, he shall incur a penalty of one hundred dollars.

CHAPTER VIII.

ENTRANCE OF VESSELS IN FOREIGN TRADE.

SEC. 76. Whenever a vessel from a foreign country shall voluntarily arrive within a customs collection district of the Philippine Archipelago, she shall make entry at the port of entry for such district, and discharge so much of her cargo as is destined therefor. She shall be placed under customs control until duly discharged therefrom by proper authority. Passengers with no dutiable property in their possession may be permitted to land without

detention. The collector may permit such portions of her cargo as may be in bulk to be unladen at the expense of parties interested and under the supervision of customs officers at other places within the district, provided the same have been designated for that purpose by the Insular Collector.

SEC. 77. Every vessel from a foreign port or place must, under a penalty of not exceeding five hundred dollars for failure, have on board complete written or typewritten manifests of all her cargo, signed by the master. All of the cargo intended to be landed at a port in the Philippine Archipelago must be described in separate manifests for each port of call therein. Each manifest shall include the port of departure and the port of delivery, with the marks numbers, quantity, and description of the packages and the names of the consignees thereof. Every vessel, from a foreign port or place must have on board complete manifests of passengers, immigrants and their baggage, in the prescribed form, setting forth their destination and all particulars required by the immigration laws; and every such vessel shall have prepared for presentation to the proper customs official, upon arrival in ports of the Philippines, a complete list of all ship's stores then on board, which must be certified thereto by the master thereof. The manifests of cargoes for Philippine ports, if a vessel be from a port of the United States, must be certified by the collector or chief customs officer thereat; if from any other than a United States port, the manifests must be certified by the United States consul or agent at such port, or if there be no consul or agent then by the consul of any nation at peace with the United States, and if there be neither, then by the principal local authority of the port.

Every vessel entering Philippine ports from a foreign port must carry manifests as hereinbefore provided, whether she carries cargo, passengers, or immigrants and their baggage, or not. If any such vessel does not carry cargo, passengers, or immigrants, the manifests must be certified, as provided, with a statement that no cargo is carried from the port of departure to the port of destination in the Philippine Archipelago. Manifests in substantial compliance with these requirements shall be accepted, whether in English or the language of the nation to which the vessel belongs. If in a language other than English, the master must furnish the number of translated copies required by the collector.

SEC. 78. The master, consignee, or agent of a vessel arriving in the Philippine Archipelago from a foreign port shall immediately after its arrival and before the vessel is entered at the custom-house, mail to the Auditor for the Archipelago at Manila a true copy of the cargo manifest of the vessel for the port at which it may then be, and shall on entering the vessel make affidavit that he has mailed such copy and that the same is true and correct to the best of his knowledge and belief; and the master, agent, or consignee of such a foreign vessel shall also mail to said Auditor a true copy of any amended manifest filed on any port entry of the vessel. Every mailed copy of a manifest in another language must be accompanied by an English translation thereof. If the master, consignee, and agent all neglect or refuse to mail to the Auditor such required true copy and translation of the original manifest, or if they neglect or to mail any such corrected or amended manifests as required by this section, the vessel shall be subject to the same fines and penalties fixed by law for failure to deliver the manifest of a foreign vessel to the collector.

SEC. 79. The master of every vessel bound to a port of the Philippine Archipelago, on arrival within four leagues of the coast, or within the limits of any collection district in which the cargo, or any part thereof, is intended to be unladen, must produce all of his manifests for inspection to any officer of the customs who may first come on board the vessel, and if required by said officer, deliver to him a copy thereof, subscribed by said master.

The officer, after the requisite examination and comparison of the originals and copies, shall certify on the originals to their production, and on the copies, if the same are required, to the fact of their agreement with the original, and shall forthwith transmit such copy or copies to the collector of the district to which the merchandise may be consigned.

SEC. 80. The manifests shall also be produced for the inspection of the customs officer who shall first board the vessel after her arrival within any port of the Philippine Archipelago, and the production of the originals and delivery of the copy or copies shall be certified by that officer on the original manifests with the date of such production of the originals and receipt of copy or copies; and he shall transmit the copy or copies of the manifests to the collector. The original manifests must be ready for production on demand, but a reasonable time will be allowed by the boarding officer for the preparation of copies.

SEC. 81. The master, consignee, or agent must on making entry of the vessel deliver to the collector all of the original manifests covering all of the cargo, passengers, immigrants and their baggage on board of his vessel, and when a manifest for the port at which he may then be shall be produced to the collector, not certified by the boarding officer, he shall make oath that no officer has demanded or indorsed a manifest of the vessel. The manifest so produced shall not in no case be changed or altered, except by means of a post entry which shall be made by the master, or, if the vessel has sailed, by the agent thereof, under oath, and attached to the original entry, and by previously granted permission by the collector.

SEC. 82. If the master of a vessel laden with merchandise, and arriving from a foreign port shall not, upon demand of the proper officer of the customs, produce to him the manifests and the required copies thereof, or shall not give a true account of the destination of such vessel, he shall, for every such neglect, refusal, or offense, be liable to a penalty of not more than five hundred dollars, in the discretion of the Collector of Customs.

SEC. 83. If the master of a vessel fails to comply with the foregoing requirements, the officer shall as soon as possible make a report thereof to the collector of the district to which such vessel is considered to be bound.

SEC. 84. A record shall be made and kept open to public inspection in every custom-house of the dates of arrival and entry of all vessels.

SEC. 85. Within twenty-four hours after the arrival of any vessel from a foreign port or place at any port of the Philippine Archipelago, or as soon thereafter as the hours of business at the custom-house will permit, the master, consignee, or agent of the vessel is required to report the arrival thereof to the collector; and, exclusive of Sundays and holidays, to make entry of the vessel by filing all of the manifests under oath at the custom-house in the prescribed form. Except as otherwise provided in this Act a vessel may depart, at the option of the master, after report and before expiration of forty-eight hours.

If the master, consignee, and agent all neglect or omit to report the arrival or to make entry of the vessel, the vessel shall forfeit and pay for each offense the sum of one thousand dollars, or one dollar per net ton, in the discretion of the collector.

Any person bringing in a derelict vessel may take the master's oath, even if an alien.

SEC. 86. At ports where quarantine is established every vessel, before being permitted to enter, must present to the collector satisfactory evidence either that said vessel had not at any time during a period of thirty days immediately preceding its arrival, touched at or communicated with any foreign port where cholera, bubonic plague, yellow fever, or smallpox was known to exist in an epidemic form; that there had not been at any time during that period any case of contagious disease on board, and that said vessel does not convey any person or persons, merchandise or animals affected with any infectious or contagious disease; or that the said vessel has been thoroughly cleaned and disinfected by the quarantine officer and is free from infection at the time of entry.

The certificate to that effect to the medical officer of the Marine Hospital Service, acting as quarantine officer for the United States at the port, or the certificate of the local quarantine officer where a medical officer of the Marine-Hospital Service is not present, shall be accepted by the collector as satisfactory evidence of the above.

SEC. 87. The following is the form of oath to be made by the master, consignee, or agent on making entry of the vessel:

"Nationality

"Crew

"OATH OF ENTERING FOREIGN VESSEL FROM FOREIGN PORT.

"I, ..., do solemnly, sincerely, and truly swear that the report and manifests subscribed in my name, and now delivered by me to the collector at the port of contain, to the best of my knowledge and belief a just and true account of all the goods, wares, and merchandise, including packages of every kind and nature whatsoever, which were on board the at the time of her sailing from the port of; or which have been laden or taken on board since that time, and that the packages of the said goods are as particularly described as in the bills of lading, signed for by me or with my knowledge; that I am at present, and have been during the voyage master of the said vessel: that no package whatsoever, or any goods, wares, or merchandise manifested for or any other port in the Philippine Islands have been unladen, landed, taken out, or in any manner removed from on board the said vessel since her departure from the said port, except upon permits issued by the proper customs officer in the performance of his duty, or such as are now particularly specified and declared in the abstract or account herewith, and that the clearance and other papers now delivered by me to the collector are all that I now have, or have had, that in any way relate to the cargo of the said vessel. And I do further swear that the several articles specified in the store list of said vessel so produced by me are truly such, and were bona fide put on board the said vessel for the use of the officers, crew, and passengers thereof, and have none of them been brought, and are not intended, by way of merchandise, or for sale, or for any other purpose than above mentioned, and are intended to remain on board for the consumption of the said officers, passengers, and crew, and for the proper working of said vessel. And I further swear that if I shall hereafter discover or know of any other or greater quantity of goods, wares, and merchandise, of any kind or nature whatsoever, than are contained in the report or manifests and store list subscribed and now delivered by me, I will immediately and without delay make due report thereof to the collector of the district of And I do likewise swear that all matters whatsoever in the said report or manifests and store list expressed, are to the best of my knowledge and belief, just and true.

"I further swear that no officer of the customs has applied for any inspection of the manifests of the cargo on board the said vessel and that no certificate or indorsement has been delivered to me on any manifest of such cargo. And I further swear that before entering or filing manifest of said vessel at the custom-house I mailed to the Auditor for the Philippine Archipelago, at Manila, a true copy of this manifest.

"I do further, as required by law, solemnly swear that I have, to the best of my knowledge and belief, been ready ever since the arrival of my vessel to deliver or to cause to be delivered into the post-office at or nearest this port every letter and every bag, parcel, or package of letters destined for this port which were on board the said vessel during her last voyage.

I further swear that the said vessel sailed from the said port of on the day of 190.....

"Master, Consignee, or Agent.

"Port of

"Sworn to before me this day of, 190

".....

"Deputy Collector."

Insert denomination and name of vessel.

Insert name of place from whence the vessel last sailed.

This clause to be omitted if the vessel has been boarded on arrival by a customs officer.

Insert the name of the place from which the vessel last sailed.

SEC. 88. The master of every vessel of the Philippine Islands arriving from a foreign port must state under oath that he has delivered at the proper foreign port all mails placed on board his vessel before her last clearance from the Philippine Islands.

SEC. 89. Surplus sea stores shall not be transferred to another vessel, except to a vessel of the same line in active service in the foreign trade, and then only where such stores are bona fide sea stores and not cargo. In such cases the transfer may be allowed, under the supervision of a customs officer. Surplus stores landed must be entered for immediate consumption, and not for warehouse, and are dutiable as imported merchandise. The surplus sea stores of a vessel of the Philippine Islands shall be dutiable on her changing from the foreign to the coasting trade. The decision of the collector is final in regard to the proper allowance for amount of sea stores.

SEC. 90. Before an entry is made of a vessel of the Philippine Islands or of the United States, the register, clearance, and other papers granted by the officers of the customs to the vessel at her last port of departure must be produced to the collector, and the register shall be retained by him until a clearance is granted.

SEC. 91. Except as hereinbefore provided, the master of every foreign vessel is required, at the time of entry, to produce to the collector the register or other document in lien thereof, together with the clearance and other papers granted by the officers of the customs to his vessel at the port of departure for the Philippine Islands, and, within forty-eight hours after entry, to deposit the same with the consul or vice-consul of the nation to which the vessel belongs, and to deliver to the collector the certificate of that consulate that the papers have been so deposited.

For a failure to comply with this requirement the master of the vessel so offending shall be liable to a penalty of not less than one hundred dollars nor more than two thousand dollars, in the discretion of the collector.

The papers thus lodged with the consul shall not be returned to the master of the vessel until the production by him to the consul of a clearance by the collector of the port where the vessel has been entered; or the consul may sign and deliver the papers to the collector of customs within forty-eight hours in advance of the expected time of clearance, in order that the papers may be delivered to the master of the vessel by the collector of customs upon the granting of the clearance, without further delay.

SEC. 92. Collectors shall not permit any vessel arriving within a collection district of the Philippine Islands to make entry or break bulk until the master, consignee, or agent of the vessel shall have made oath that he has been ever since her arrival, and is ready to deliver to the postmaster of the nearest post-office, all letters on board of such vessel destined for that port, under a penalty not exceeding one hundred dollars. Collectors are authorized to examine and search vessels for letters which may be on board, or carried contrary to law. A receipt shall be taken by the master, consignee, or agent from the postmaster or his representative stating when the letter bags were delivered at the post-office and certifying to the condition of the seals at that time.

SEC. 93. It shall, not be necessary for the master of any vessel of war or vessel employed by any foreign government to report and enter on arrival in the Philippine Islands, unless engaged in the transportation of merchandise in the way of trade.

SEC. 94. If a vessel, arriving from a foreign port within the limits of a collection district shall depart or attempt to depart before entry shall be made, the master shall be liable to a penalty not to exceed four hundred dollars, in the

discretion of the collector, and the collector or surveyor, or the commander of any revenue cutter is authorized to arrest and bring back such vessel to the most convenient port. This penalty shall not be incurred if it shall be made to appear to the satisfaction of the collector that such departure was occasioned by stress of weather, pursuit or duress of enemies, or other necessity.

SEC. 95. Vessels may proceed with any merchandise brought by them into the Philippine Islands which shall appear in the manifest to be destined for any foreign port, but the collector may, in his discretion, require a bond in a sum equal to the amount of the duties upon the said merchandise, if the same shall be liable to duty, conditioned that the merchandise shall not be landed within the Philippine Islands unless the entry thereof shall be first made and the duties thereon paid or secured, which bond shall be taken for the same period and canceled in the same manner as bonds taken on exportation of merchandise from warehouse.

LANDING OF CARGOES.

SEC. 96. If merchandise be brought into the Philippine Islands in a vessel from a foreign port and specified in a manifest at the first port of arrival as destined for other collection districts of the Philippine Archipelago, the importing vessel may proceed with the same from district to district in order to the landing or delivery thereof, the duties on such goods only as are landed or delivered in any district to be paid or secured in such district. The collector may, in his discretion, require a bond in a sum equal to the amount of duties upon such merchandise, conditioned that said merchandise shall be landed and entered at the ports of destination as shown by the manifest and duties thereon paid, or secured to be paid, which bond may be taken for a reasonable time, not exceeding six months, to be fixed by the collector, and canceled in the same manner as a bond taken on exportation of merchandise from warehouse.

Before such vessel shall so depart, if the departure be not within forty-eight hours after arrival, the master, consignee, or agent is required to obtain from the collector a certified copy of the report and manifest, or manifests, on which must be indorsed a statement of the quantity and particulars of the goods landed within his collection district, or of the goods remaining on board upon which duties are to be paid or secured in some other district, and also obtain a permit to proceed to the other collection district to finish unloading.

SEC. 97. Within twenty-four hours after the arrival of the vessel in another collection district, the master, consignee, or agent is required to report to the collector of such district, exhibiting the certified copy of his first report, together with a certificate as aforesaid from the collector of each district within which any of the merchandise brought in such vessel shall have been landed, stating the quantity and particulars thereof.

SEC. 98. A penalty of not more than five hundred dollars, in the discretion of the collector, shall be imposed upon the vessel whose master, consignee, and agent all fail to obtain a copy of his report from the collector at the port of departure, or any certificate which is thus required to be obtained, or to exhibit the same to the collector of any other district to which the vessel may afterwards proceed within twenty-four hours after arrival.

SEC. 99. The master of a vessel bringing ballast of no mercantile value may obtain a permit to discharge the same on making oath as to what the ballast consists of that it is of no appreciable value, and that it was not brought to the port as merchandise. And thereupon the collector may issue a permit to the inspector in charge of said vessel for such unloading if upon examination the facts so appear.

SEC. 100. Except as otherwise expressly provided by this Act, and except in such cases as the Insular Collector may by regulation otherwise prescribe, all unloading or transshipment of the cargo of vessels from foreign ports, which do not discharge at a wharf, must be bonded or Government lighters.

SEC. 101. Whenever a vessel from a foreign port is compelled by stress of weather or other necessity to put into

any other port than that of her destination, the master, or, in his absence or inability to act, the person next in command, within twenty-four hours after arrival, shall make protest in the usual form upon oath before a duly authorized person, setting forth the causes or circumstances of such necessity. This protest, if not made before the collector, must be produced to him and a copy thereof lodged with him.

The master of such vessel shall make report to the collector within forty-eight hours after arrival, and if it appears to the collector by the certificate of the surveyor or acting surveyor, or if there be no such officers, by the certificate of two reputable merchants, to be named by the collector, that it is necessary to unlade the vessel, or the collector shall grant a permit and detail an inspector to supervise the unlading and the merchandise so unladen will be stored under custody of the collector.

At the request of the master of the vessel, or of the owner thereof, the collector shall grant permission to enter and pay the duties on and dispose of such part of the cargo as may be of a perishable nature, or as may be necessary to defray the expenses attending the vessel. And, if the delivery of the cargo do not agree with the master's report, and the difference be not satisfactorily explained, the master will become subject to the penalties provided in the case of ordinary importations.

The cargo, or the residue thereof, may be reladen on board the vessel, under the inspection of an officer. and the vessel may proceed with the same to her destination, subject only to the charge for storing and safe-keeping of the merchandise and the fees for entrance and clearance.

SEC. 102. In case a vessel is prevented from reaching her port of destination by shallow water or other obstructions, or by reason of marine casualty, application must be made, through the collector, to the Insular Collector for permission to discharge the cargo at a convenient port, to be forwarded to its port of destination. On receipt of such permission, the cargo may be so forwarded, accompanied with manifests showing the part of the cargo so conveyed by other means of transport, duly certified by the officer who superintended its transshipment.

SEC. 103. When vessels are wrecked in the waters of the Philippine Islands, application must be made to the Insular Collector by the original owners or consignees of the cargo, or by the underwriters, in case of abandonment to them, for permission to forward the goods saved from the wreck to the ports of destination, in other conveyances, without entry at the custom-house in the district in which the merchandise was cast ashore or unladen. On receipt of such permission, the merchandise may be so forwarded, with particular manifests thereof, duly certified by the customs officer in charge of the goods.

SEC. 104. If after the arrival of any vessel bound to the Philippine Islands from a foreign port within the limits of any collection district of the Philippine Archipelago, or within four leagues of the coast thereof, any part of the cargo of such vessel shall be unladen before her arrival at her port of destination, and without authority from the proper officers of the customs, the master of such vessel and the person next in command shall respectively be liable to a penalty of one thousand dollars for each offense and the merchandise so unladen, except in the case of accident, necessity, or stress of weather, shall be seized and forfeited. When such unlading occurs from these unavoidable causes and the master with two or more of the officers and mariners of the vessel shall make oath of the facts before the collector of the district within which the casualty occurred, or before the collector of the first district at which such vessel shall afterwards arrive, if the casualty occurred within four leagues of the coast and without the limits of any collection district, the penalty will not be incurred.

SEC. 105. If the merchandise so unladen be transferred to any other vessel, except in the case of accident, necessity, or stress of weather, to be proved as above required, the master in charge of the receiving vessel, and every other person aiding and assisting, shall each forfeit and pay treble the value of said merchandise, and the vessel shall also be forfeited.

SEC. 106. Merchandise brought in a vessel from a foreign port shall not be unladen or delivered from such vessel but in open day, except by special permission from the collector. Upon the issuing of general order, the collector may grant a special permission to unlade cargo at night, upon condition that the vessel shall be held liable for all losses which may be occasioned by reason of the granting of such permission. When such permits are granted a uniform and reasonable compensation shall be allowed to inspectors for their services, to be paid through the collector by the person accommodated.

SEC. 107. When merchandise remains on board a vessel after the expiration of legal time for discharging the same, the collector may take possession thereof.

The legal time shall be as follows:

Vessels of less than three hundred tons, eight working days after entry vessels of three hundred tons and less than eight hundred tons, twelve working days after entry vessels of eight hundred tons and upward, fifteen working days after entry.

The working days of a vessel shall be computed by excluding the date of entry legal holidays, and stormy days when, in the opinion of the collector, discharge of cargo is impracticable.

All merchandise found on board at the expiration of these periods, not reported for transshipment to some other district or some foreign port or place, may be taken possession of by the collector. But with the consent of the owner or consignee, or of the owner or master of the vessel, such merchandise may be taken possession of after one day's notice to the collector of such consent. One working day must intervene between the giving of the notice and the obtaining of the order to discharge.

SEC. 108. In the case of a regular steamship line possessing a wharf properly inclosed and guarded, discharged merchandise may be permitted by the collector to remain on such wharf not to exceed forty-eight hours from final discharge, upon such company giving a bond of indemnity to the Government of the Philippine Islands in such amount and with such sureties as the Insular Collector may by regulation prescribe.

SEC. 109. When it shall appear by the bill of lading that any portion of a cargo is deliverable immediately after the entry of the vessel, the collector may at once take possession of such merchandise and deposit the same in a general-order warehouse, but if it does not so appear from the bills of lading, on request of the master or consignee of any vessel, and one day's notice, the collector may take like possession of the merchandise on board any vessel arriving in his district. In case the vessel be laden with salt, coal, and similar bulky articles, the collector may grant an extension of time, upon the deposit with him by the master or owner of the vessel of a sum equal to the wages of the inspectors or guards in charge for each day's service in excess of the limitation and if by reason of the delivery of the cargo in other districts, the limitation is exceeded, the compensation of the inspectors or guards, in charge shall be paid for every day's excess; and before clearance shall be granted to such vessel, the inspectors or guards must render an account in duplicate for the amount due for overtime, one copy to be delivered to the consignee or master of the vessel and the other to the collector.

The master of a vessel laden exclusively either with coal, rice, salt, hides, wood, crude or refined peroleum, or other cargo in bull consigned to one consignee, arriving at a port for orders, may be permitted to destine such cargo or determine its disposition "for orders," upon entering the vessel at the custom-house, and, within fifteen days afterwards, and before the unloading of any part of the cargo, to amend the manifest by designating the actual port of discharge of such cargo. In the event of failure to designate the port of discharge within fifteen days, such cargo must be discharged at the port where the vessel entered.

SEC. 110. Vessels arriving at a port of entry in the Philippine Islands laden with coal, lumber, grain, flour,

petroleum, salt, railroad iron, and other articles in bulk may proceed to places within their collection district to be specially designated by the Insular Collector, under the superintendence of customs officers, at the expense of the parties interested, for the purpose of unloading.

CHAPTER IX.

FOREIGN CLEARANCES.

SEC. 111. Before a clearance shall be granted to any vessel bound to a foreign port, it must be shown by the discharging officer's return that all the cargo imported in the vessel has been duly discharged or accounted for and the master, consignee, or agent shall file with the collector an outward manifest, in the prescribed form under oath, of all the cargo laden on board, and mail a true copy thereof to the Insular Auditor at Manila, which manifest and copy must specify the time, quantities, values, and destination of all such cargo, and must agree with the export entries filed by the several shippers. If the master, consignee, and agent all fail to file such outward manifest or mail said copy, the vessel shall be liable to a penalty not exceeding five hundred dollars.

The clearance granted by the collector for a vessel and her cargo need not specify the particulars thereof, unless required by the master or other person in charge or command of the vessel.

The manifest of cargo must be verified by the oath or affirmation of the master, as follows:

"OATH OF MASTER TO MANIFEST IN CLEARANCE FOR A FOREIGN PORT.

"I, ... master or commander of the bound from the port of to do solemnly, sincerely, and truly swear (or affirm) that the manifests of the cargo on board the said, now delivered by me to the collector of this district, and subscribed with my name, contain, according to the best of my knowledge and belief, a full, just, and true account of all goods, wares, and merchandise now actually laden on board the said vessel, and of the value thereof, and the foreign places or countries in which the same are truly intended to be landed. And I further swear (or affirm) that I have mailed to the Insular Auditor at Manila a true and exact copy of this manifest, and if any other goods, wares, or merchandise shall be laden or put on board the said previous to her sailing from this port. I will immediately report the same to the said collector and Insular Auditor. I do also swear (or affirm) that I verily believe the duties on all the foreign merchandise and the duties and charges on all domestic merchandise therein specified have been paid, or secured, according to law, and that no part thereof is intended to be relanded within the Philippine Islands, and that if, by distress or other unavoidable accident, it shall become necessary to reland the same, I will forthwith make a just and true report thereof to the collector of customs of the district wherein such distress or accident may happen.

"..... Master.

"Port of

"Sworn (or affirmed) to and subscribed before me, this day of, 190

"....., Collector."

SEC. 112. Before the clearance of a vessel under the protection of the Government of the Philippine Islands bound on a foreign voyage, the master must file, under oath, a list of the names, places of birth, and residence and a description of the persons who compose his crew, and the collector shall deliver to him a certified copy of such list without erasure or interlineation.

The master of even vessel bound on a foreign voyage shall exhibit the certified copy of the list of the crew to the first boarding officer at the first port in the Philippine Islands at which he shall arrive; on his return, and also

produce the persons named therein to the boarding officer, whose duty it shall be to examine the men with such list and report the same to the collector; and it shall be the duty of the collector at the port of arrival, where the same is different from the port from which the vessel originally sailed, to transmit a copy of the list so reported to him to the collector of the port from which such vessel originally sailed. For each failure to produce any person on the certified copy of the list of the crew the master and owner shall be severally liable to a penalty of not exceeding four hundred dollars; but such penalties shall not be incurred on account of the master not producing to the first boarding officer any of the persons contained in the list who may have been discharged in a foreign country with the consent of the consul, vice consul, commercial agent, or vice commercial agent of the United States there residing, certified in writing, under his hand and official seal, to be produced to the collector with the other persons composing the crew nor on account of any such person dying or absconding, or being forcibly impressed into other service, of which satisfactory proof shall also be exhibited to the collector.

SEC. 113. A master bound for a foreign port must make oath that he will not receive nor convey any letters or other packets which have not been regularly posted and received from the post-office at the port of departure, except letters or letter packets relating to the cargo and addressed to the owner or consignee of the vessel and letters or letter packets inclosed in properly stamped envelopes of sufficient denomination to cover the postage. The collector or other officer shall require from the master, as a condition of clearance, an oath or affirmation that he has not under his care, or within his control, and will not receive or convey any letters or letter packets in violation of this provision.

SEC. 114. Collectors are required to detain any vessel manifestly built for warlike purposes and about to depart from the Philippine Islands with a cargo consisting principally of arms and munitions of war. When the number of men shipped on board, or other circumstances, render it probable that such vessel is intended to be employed by the owner or owners to cruise or commit hostilities upon the subjects, citizens, or property of any foreign prince or state, or of any colony, district, or people with whom the United States are at peace, until the decision of the Civil Governor of the Islands be bad thereon, or until the owner or owners shall give bond or security, in double the value of the vessel and cargo, that she will not be so employed, if in the discretion of the collector of customs such bond will prevent the violation of the provisions of this section.

SEC. 115. Masters of foreign steam vessels clearing without passengers are required to make oath as follows:

"OATH OF MASTER OF FOREIGN STEAM VESSEL CLEARING WITHOUT PASSENGERS.

"I, ... do solemnly swear (or affirm) that I am the master of the, steamer, bound from the port of to the port of, in, with freight (or ballast) only, and that the said steamer will not carry upon the present voyage, from any Philippine port, any cabin, steerage, deck, or other class passenger, nor any person whatever not regularly entered upon the shipping articles of the steamer.

"..... Master.

"Subscribed and sworn to before me this day of, 190

".....
"Deputy Collector of Customs."

SEC. 116. Upon compliance with those requirements respecting clearance the collector shall deliver to the master the clearance, and as regards vessels of the United States and under the protection of the Philippine Islands, the vessels register, certificate of protection, and other papers.

CHAPTER X.

COASTWISE TRADE

SEC. 117. Collectors of customs may issue a certificate of protection entitling the vessel to which it is issued to the protection and flag of the United States in all ports and on the high seas, if the vessel is owned by—

- (a) A citizen of the United States residing in the Philippine Islands;
- (b) A native inhabitant of the Philippine Islands, upon taking the oath of allegiance to the United States;
- (c) A resident of the Philippine Islands before April eleventh, eighteen hundred and ninety-nine, hitherto a subject of Spain, upon abjuring his allegiance to the Crown of Spain and taking the oath of allegiance to the United States.

SEC. 118. The master and the watch officers of a vessel to which a certificate of protection is issued shall be citizens of the United States, or shall take the oath of allegiance to the United States, provided that the Civil Governor of the Philippine Islands may, in his discretion, in special cases waive this requirement in whole or in part.

SEC. 119. Such certificate of protection shall entitle the vessel to the same privileges and subject it to the same disabilities as are prescribed in Article XX of the Consular Regulations of the United States of eighteen hundred and ninety-six,[*] for American or foreign-built vessels transferred abroad to citizens of the United States.

SEC. 120. The form and manner of the issue of certificates of protection provided for in this Act shall be as follows:

"Form:

"Certificate No.

"Port of, Philippine Islands.

"THE UNITED STATES OF AMERICA,

"PHILIPPINE ISLANDS.

"CERTIFICATE OF PROTECTION.

"In pursuance of Executive Order, approved July third, eighteen hundred and ninety-nine, by the President of the United States.

"..... (Name of owner), residing at (place of residence), Philippine Islands, ceded to the United States by Spain on April eleventh, eighteen hundred and ninety-nine, having sworn (allegiance to the United States) (that he is a citizen of the United States), and having sworn that he is the owner of the vessel called the (name of vessel), and that said vessel was built in the year at (place of build), and that said vessel is a (rig of vessel) of gross tons and net tons, and that said vessel has decks and masts, and that her length is, her breadth, and her depth; and that said vessel is engaged in legitimate trade.

"Therefore said vessel is by this certificate entitled to the protection and flag of the United States.

"Given under my hand at the port of Philippine Islands, this day of, in the year one thousand hundred and

"(SEAL.)

.....

"Collector of Customs.

"CERTIFICATE OF OWNERSHIP.

"I, collector of customs for the port of, Philippine Islands, do hereby certify that the within bill of sale, bearing date the day of of the vessel, called the, of gross tons and net tons, sold and transferred by to who (has sworn allegiance to the United States) (is a citizen of the United States), has been proved satisfactorily to me to have been duly executed: and I further certify that, herein mentioned as the purchase of said vessel, is a (citizen of the United States) (native inhabitant of the Philippine Islands, and has taken the oath of allegiance to the United States) (on April eleventh, eighteen hundred and ninety-nine, was a Spanish subject, native of the Peninsula, resident of the Philippines, and has taken he oath of allegiance to the United States).

.....

"Collector of Customs.

"Date"

SEC. 121. Officers of the customs will distinguish on their books the following classes of vessels in the Philippine Islands entitled to the flag and protection of the United States:

1. Vessels owned on or before April eleventh, eighteen hundred and ninety-nine, by American citizens.
2. Vessels owned on or before April eleventh, eighteen hundred and ninety-nine, by native inhabitants.
3. Vessels owned on or before April eleventh, eighteen hundred and ninety-nine, by Spanish subjects, natives of the Peninsula, resident in the Philippine Islands before that date.
4. Vessels acquired since April eleventh, eighteen hundred and ninety-nine, by American citizens.
5. Vessels acquired since April eleventh, eighteen hundred and ninety-nine, by native inhabitants.
6. Vessels acquired since April eleventh, eighteen hundred and ninety-nine, by Spanish subjects, natives of the Peninsula, resident in the Philippine Islands before that date.

CLASSIFICATION OF VESSELS.

Class (a).

SEC. 122. Vessels of class (a) will have been acquired by purchase by American citizens.

In such cases, before issuing a certificate, the officer of the customs shall require satisfactory proof that the applicant is a citizen of the United States. He shall also require the applicant to make oath of his citizenship and of the manner in which it was acquired.

He shall require the applicant to produce the bill of sale, with a copy of the same.

He shall satisfy himself that the sale is made in good faith, and if he is satisfied that the sale is fictitious or is for the purpose of securing the protection and use of the flag of the United States for a vessel owned by one who is not a citizen or does not intend to remain in allegiance to the United States, he shall refuse to grant the certificate.

If satisfied of the citizenship of the applicant and of the bona fides of the sale, he shall file the oath of citizenship

and the copy of the bill of sale. He shall make record of the original bill of sale in his office, authenticate its execution, and deliver to the purchaser a certificate to that effect, certifying also that the owner is a citizen of the United States.

Class (b).

SEC. 123. Vessels of class (b) will be such as were owned by native inhabitants of the Philippine Islands before the Islands were ceded to the United States on April eleventh, eighteen hundred and ninety-nine, or such as may have been or may be acquired by purchase since that date by such inhabitants.

In both such cases, before issuing a certificate the officer of the customs shall require satisfactory proof that the applicant was a native inhabitant of the Philippine Islands on April eleventh, eighteen hundred and ninety-nine, and shall require him to take oath of allegiance to the United States in the presence of witnesses, native inhabitants of the Islands.

In the case of a vessel purchased since April eleventh, eighteen hundred and ninety-nine, by a native inhabitant, he shall require the applicant to produce the bill of sale, with a copy of the same, and proceed as prescribed in the case of the sale of a vessel to an American citizen, satisfying himself of and certifying to the oath of allegiance, instead of the citizenship of the applicant.

Class (c).

SEC. 124. Vessels of class (c) will be such as were owned by Spanish subjects, natives of the Peninsula, residents of the Philippine Islands before April eleventh, eighteen hundred and ninety-nine, who have taken the oath of allegiance to the United States, or such as may have been or may be acquired by purchase since that date by such Spanish subjects.

In both such cases, before issuing certificate the officer of the customs shall require satisfactory proof that the applicant was a Spanish subject, native of the Peninsula, and resident of the Philippine Islands before April eleventh, eighteen hundred and ninety-nine, and that he has taken the oath of allegiance to the United States in the presence of witnesses.

In the case of a vessel owned by a Spanish subject before April eleventh, eighteen hundred and ninety-nine, native of the Peninsula, the officer of the customs shall proceed as in the case of a vessel owned by a native inhabitant before April eleventh, eighteen hundred and ninety-nine.

In case of a vessel purchased since April eleventh, eighteen hundred and ninety-nine, by a Spanish subject, he shall require the applicant to produce the bill of sale, with a copy of the same, and proceed as prescribed in the case of the sale of a vessel to an American citizen, satisfying himself of and certifying to the oath of allegiance, instead of the citizenship of the applicant.

SEC. 125. Before issuing the certificate, the officer of the customs shall require the gross and net tonnage of the vessel to be ascertained, and shall insert the same in the description of the vessel in; the certificate from the foreign registers or other marine documents under which vessels have hitherto been navigating.

SEC. 126. Before issuing the certificate the officer of the customs; shall require the master and the watch officers of the vessel to take the oath of allegiance to the United States.

Evidence that the master or any of the watch officers is a citizen of the United States will be accepted in lieu of such oath on the part of said master or watch officer.

Officers of the customs shall, wherever practicable, afford opportunities For the crew of a vessel to which a

certificate has been issued, to take the oath of allegiance to the United States.

SEC. 127. The Insular Collector is authorized at any time, upon it appearing to him that any certificate of protection issued under these regulations or under preceding ones, or any certificate of American ownership heretofore issued by a consul of the United States in the Philippine Islands, was illegally and improperly issued, to cancel the same, and the vessel for which such certificate was issued shall thereupon no longer be entitled to the protection and flag of the United States. He shall report action in each case, through the usual official channels, to the Secretary of War.

SEC. 128. The officer of the customs shall not issue a certificate until he is satisfied by inspection that the vessel is engaged in legitimate trade; and the officer of the customs may at any time direct any examination of the owner, master, crew, passengers, cargo, or vessel which he may deem necessary to satisfy himself that the vessel is in the legitimate trade, and is entitled to the certificate.

SEC. 129. The officer of the customs to whom the master of a vessel under the certificate herein provided may apply for a clearance to a foreign port, shall advise the master of his duty to report to the United States consul at that port if there be one.

SEC. 130. Should any vessel for which a certificate is issued desire clearance to the United States the proper officer of the customs shall advise the owner or master of the provisions of sections twenty-four hundred and ninety-seven, forty-two hundred and nineteen, and forty-two hundred and twenty-five, of the Revised Statutes of the United States.[*]

SEC. 131. Each certificate of protection shall be signed by the Insular Collector. It shall also be signed by the collector of customs who issues it. A copy of such certificate shall be transmitted as soon as practicable by the collector of customs issuing it to the Insular Collector.

SEC. 132. As soon as practicable after the close of each month, the Insular Collector shall transmit to the Secretary of War an abstract of all certificates issued during the preceding month. Such abstract shall recite the following particulars:

- (1) Name of vessel.
- (2) Rig of vessel.
- (3) Gross tonnage.
- (4) Net tonnage.
- (5) Where built.
- (6) Year when built.
- (7) Name of owner.
- (8) Residence of owner.
- (9) Description of owner—whether American citizen, native inhabitant, or Spanish subject, native of the Peninsula and resident of the Philippine Islands on April eleventh, eighteen hundred and ninety-nine.
- (10) Date of issue of certificate.
- (11) Owner of vessel on April eleventh, eighteen hundred and ninety-nine, or note that the ownership is unchanged, if the owner on that date is the same as the owner to whom the certificate is granted.

(12) If the ownership has changed, statement whether the owner on April eleventh, eighteen hundred and ninety-nine, was an American citizen, or a native inhabitant, or a Spanish subject, native of the Peninsula and resident, of the Philippine Islands on that date.

(13) Name of former owner, in case of vessel acquired by purchase.

(14) Residence of former owner.

(15) Nationality of vessel before issue of certificate.

SEC. 133. The right to engage in the coastwise trade of the Philippine Archipelago is limited to vessels possessing the certificate of protection hereinbefore described, which have also been granted the license hereinafter described.

SEC. 134. The coastwise trade shall be under the general control and supervision of the Insular Collector, and under the direct supervision of collectors of customs at the subports of entry within their respective collection districts.

SEC. 135. All vessels of the class designated in section one hundred and seventeen of this Act shall, prior to engaging in the coastwise trade, and annually thereafter, take out a license therefor. This license shall be issued by the collectors of customs at the ports of entry, and for each license issued a fee of one dollar for each ton of registered tonnage of the vessel shall be charged. But two forms of license will be issued the first for vessels engaged in the general trade of the Archipelago, and the second for vessels or small craft trading only within a particular section of the Islands. Vessels having the first form of license will be required to pay fees prescribed by Chapter Twenty-two of this Act. Vessels having the second form of this license will be exempt from this requirement.

SEC. 136. The master of every vessel licensed for carrying on the coasting trade shall, previous to the departure of such vessel from the port where she may then be, make out and subscribe duplicate manifests of the whole of the cargo on board such vessel, specifying in such manifests the marks and numbers of packages, and the names of the respective consignees, he shall deliver such manifest to the collector or other customs official duly authorized, before whom he shall swear to the best, of his knowledge and belief that the goods therein contained, if foreign, were imported legally and that the duties thereon have been paid or secured. Thereupon the said collector or customs official shall certify the same on the manifests, one of which he shall return to the master with a permit specifying thereon, generally, the lading on board such vessel, and authorizing him to proceed to his port of destination, retaining the duplicate.

If any vessel, being laden, and destined as mentioned in this section, shall depart from the port where she may then be without the master having first made out and submitted duplicate manifests of the lading on board such vessel in the form and manner prescribed herein, such master shall be liable to a penalty of not more than one hundred dollars nor less than five dollars, or one dollar per net ton, in the discretion of the collector.

SEC. 137. The master of every vessel licensed for carrying on coasting trade shall, previous to the unlading of any part of the cargo of such vessel, deliver to the collector of customs or other customs official residing at the port of unlading or, if there be none such, to the collector of customs or other customs official residing within five miles thereof by navigable water, the manifest of the cargo certified by the collector of customs or other customs official of the port from whence she sailed. Thereupon the collector of customs or other customs official shall grant a permit for unlading a part or the whole of such cargo as the master or commander may request. If there is no collector of customs or other customs official residing at or within five miles by navigable water of the port of her arrival, the master of the vessel may proceed to discharge the lading from on board such vessel, provided he

has received permission from competent authority at the port of sailing to enter and discharge cargo at such port, and shall deliver to the collector of customs or other customs official residing in the first port where he may next afterwards arrive, and within twenty-four hours after his arrival, the manifest showing his authority to enter the closed port, and noting thereon the times and places where the goods therein mentioned have been unladen, which manifest shall be sworn to before the last-mentioned collector of customs or other customs official.

If the master of such vessel mentioned in this section shall neglect or refuse to deliver said manifest at the time and in the manner directed, he shall be liable to a penalty of not more than one hundred dollars, and not less than five dollars, or one dollar per net ton, in the discretion of the collector.

SEC. 138. The master of every vessel employed in the coastwise trade which shall, from any cause, put into a port or place other than those to which she was cleared shall, within twenty-four hours thereafter, make report of his arrival to the customs officer at the port entered, which report shall show the name of the place he came from, and to which he is bound, with an account of his lading; and every master who neglects or refuses to do so, shall be liable to a penalty of not more than one hundred dollars, or one dollar per net ton, in the discretion of the collector.

SEC. 139. No merchandise shall be transported by water, under penalties hereinafter prescribed, from one port of the Philippine Islands to another port of the Philippine Islands, either directly or by the way of a foreign port, or for any part of the voyage, in any other vessel than those described in section one hundred and seventeen of this Act. But this section shall not be construed to prohibit the sailing of any foreign vessel from one port of entry to another port of entry in the Philippine Islands: Provided, That no merchandise other than that imported in such vessel from a foreign port, which shall not have been unladen, or an export cargo for foreign port or ports, which has been properly manifested, shall be carried such voyage.

SEC. 140. Passengers shall not be received at one Philippine port for another Philippine port by a vessel not licensed for the coasting trade, except upon special permission previously granted by the Insular Collector, when, in his opinion, the proper conduct of the public business necessitates the same; but passengers arriving upon foreign vessel from a foreign port may continue their voyage to the port of destination by the same vessel.

SEC. 141. Owners of small boats of a capacity of less than fifteen gross tons who wish to engage in local trade, may upon application to the nearest collector of customs or subdistrict inspector of customs, and on taking the oath of allegiance to the United States, be granted a license for one year, authorizing the vessel holding it to engage in coast traffic, they paying for the license one dollar per ton for each ton of the vessels gross tonnage, the minimum fee to be in any case one dollar. Before delivering the license, the officer issuing the same will cause the vessel for which it is issued to be conspicuously marked, on some fixed part of the vessel, by burning or painting with the name of the boat, name of the port at which licensed, and the number of the license.

SEC. 142. When licenses issued in accordance with the preceding section of this Act are renewed without an intervening period, the vessels shall retain their original numbers as marked thereon, and the new licenses issued shall be given the same numbers as the original (expired) licenses, which shall be surrendered and canceled. These licenses shall distinctly specify in the body of the same the points between which said vessel is allowed to trade. These points will be fixed by the officer issuing the license, and will not exceed one hundred miles on each side of the home port of the vessel to which the license is issued.

SEC. 143. The customs officer issuing the license last aforesaid will also supply to the owner thereof a book which shall be designated a "Roll," which book shall have a printed page conforming to the following form:

"Permission is hereby given to, master of the, special license No. issued in to clear for, Province of, with cargo

and passengers as specified below. Burden, ... tons; crew, ...

MANIFEST OF THE CARGO ON BOARD; LIST OF PASSENGERS.

Number of packages.

Kinds of packages.

Contents.

Consignees.

Names.

Certificate of registration.

"I certify this is a true manifest and also the list of the passengers I carry:

"..... Cleared on this day of, 190
(Master.)

".....

"Municipal President.

"Entered in this port today: Port of day of, 190
.....

".....

"Municipal President."

For the roll so furnished the officer issuing the license may charge such a price as is authorized by the Insular Collector by general rules.

SEC. 144. All vessels licensed in accordance with the three preceding sections will carry the following papers:

(a) Special license.

(b) Oath of allegiance.

(c) Certificates of crew and passengers, if any.

(d) Roll, giving names of crew and passengers, and list of cargo on board; with entrances and clearances.

SEC. 145. Clearances of the boats last above referred to shall in all cases be made to a definite port or ports, and must be signed by inspectors of customs or local presidents at the port entered and cleared from.

SEC. 146. Holders of these licenses will be permitted to enter any port within the limits specified in their license, and should there be no inspector of customs at any of the ports so entered the local president shall act in that capacity, and for his services may charge the owner or master of the vessel ten cents, or its equivalent in local currency.

SEC. 147. No vessel having a license of the character named in the last preceding six sections shall enter or leave a port without reporting to the inspector of customs or local president, and being properly cleared therefrom; and no fees shall be charged for said vessel's entrance or clearance except as are herein provided.

SEC. 148. The license provided for above shall be issued on a special form, to be furnished by the Insular Collector.

SEC. 149. Collectors of customs are authorized at any time, upon it appearing to them that any license issued under the provisions of this Act or under the preceding provisions governing the issuance thereof, was illegally and improperly issued, to cancel the same and the vessel holding the license so canceled shall be prohibited from entering the coastwise trade until it shall again be licensed to do so.

SEC. 150. Any vessel found engaged in the coasting trade of the Philippine Islands without being specially authorized thereto in the manner herein specified, shall, if laden with merchandise of the growth, product, and manufacture of the Philippine Islands only, or in ballast, if of five tons burden or less, be liable to a penalty of not less than five nor more than one hundred dollars; if more than five tons burden and less than twenty tons, she shall be liable to a penalty of not less than ten nor more than five hundred dollars; and if of twenty tons burden or upward, to a penalty of not less than fifty nor more than one thousand dollars; and the vessel against which a penalty is assessed as is herein provided shall be held by the customs officials until the same is paid: Provided, That if such vessel shall have on board any article of foreign growth, product, or manufacture beyond what is necessary for sea stores, and which has not been properly entered or legally imported, then, instead of the fines hereinbefore specified, such goods of foreign growth, together with the vessel, shall be seized and forfeited.

SEC. 151. Vessels licensed for the coasting trade are prohibited from entering closed ports along the coast of the Archipelago without special permission of the Insular Collector or collectors of customs at subports of entry, who, in authorizing such trade, will prescribe the conditions under which it is permitted. Vessels found violating this section shall be subject to a fine of not less than one hundred dollars, or more than the value of the cargo, provided the value thereof exceeds one hundred dollars.

SEC. 153. For the violation of any of the provisions for the government of the coastwise trade, for which fines have not been hereinbefore specially provided, the collectors may assess and collect a penalty of not less than five and not more than one thousand dollars, as their judgment may dictate; and any vessel against which such a penalty may be so assessed shall be held by the customs officials until the penalty assessed is paid.

SEC. 153. The fines, seizures, and forfeiture which shall be incurred by reason of the failure to comply with the provisions of this Act relating to vessels licensed for the coastwise trade, shall be administratively adjudicated by the collectors at the ports of entry of the Islands, from whose decisions appeals may be taken in writing within thirty days to the Insular Collector at Manila, whose decisions shall be final, unless appeal shall be taken therefrom in cases where the amount of the fine or of the property seized or forfeited exceeds five hundred dollars, to the Court of Customs Appeals hereinafter created.

SEC. 154. Should any goods or merchandise be found on any vessel in the coastwise trade for which proper manifest has not been delivered to the customs officials, such goods or merchandise shall be subject to seizure, and the master of the vessel on which said goods or merchandise are found shall be liable to a penalty of not more than five hundred dollars and the vessel shall be held until the penalty imposed on the master has been satisfied.

SEC. 155. The Insular Collector is hereby authorized to promulgate such regulations and instructions for the government of vessels, engaged in the coastwise trade as may be necessary to carry the provisions of this Act into effect.

SEC. 156. Discretion is hereby conferred upon the Insular Collector, subject to the approval of the Civil Governor, to relieve from duty any officer of the United States Army or Navy still acting under detail as customs official, and to substitute in his stead the president of the municipality or other person who, in the judgment of the Insular Collector, can discharge the duties of inspector of customs, at a cost of not exceeding fifteen dollars per month, to be fixed by the Insular Collector: Provided, That when a president is so appointed the amount so fixed by the Insular Collector shall be in addition to his regular emoluments as a municipal officer. Any provision of the

Municipal Code inconsistent herewith is hereby repealed.

CHAPTER XI.

ENTRY OF IMPORTED MERCHANDISE.

SEC. 157. All imported merchandise must be entered at the custom-house of the port of arrival, either for consumption or in bond, by the person holding the bill of lading which names him as the consignee, or a bill of lading indorsed to his order by the consignee named therein. A banker holding a bill of lading as security for advances of money may transfer the same, by indorsement, to the actual importer. Underwriters shall be recognized as consignees of merchandise abandoned to them, and salvors as consignees of merchandise found by them derelict at sea.

A consignee holding a bill of lading drawn to his order or assigns may transfer the same to any person who can lawfully make the required declarations on entry, and the holder of a bill of lading drawn in blank "to order," and indorsed by the shipper or consignor, may make entry of the merchandise specified therein upon duly indorsing the same.

SEC. 158. Merchandise of which entry is not perfected at the expiration of the period allowed by law for the discharge of cargo of the importing vessel may be taken possession of by the collector as unclaimed, and placed in store to be disposed of according to law.

Unless otherwise specially provided by law, duties shall accrue upon imported merchandise on arrival of the importing vessel within the jurisdictional waters of a port of entry with intent to unlade.

SEC. 159. Entries in bond may be made for placing the merchandise in warehouse, or for its constructive warehousing and immediate transportation to other ports of the Archipelago without appraisement, or for constructive warehousing and immediate exportation; and merchandise in warehouse may be withdrawn either for consumption, exportation, or for transportation to another port of the Archipelago. Two of these objects may, in some cases, be combined in one withdrawal. Whenever goods are so transported in bond without appraisement they must be consigned to the care of the collector at the port of destination, who will allow entry to be made at his port by the actual consignee.

SEC. 160. Entries shall be in duplicate, in writing, according to prescribed form, and shall be signed by the importer or his duly authorized agent, and shall declare the names of the importing vessel and her master, her port of departure and date of arrival, the number and marks of packages, or the quantity, if in bulk, and the nature of the merchandise contained therein; also the value thereof as set forth in an invoice to be presented in duplicate with the entry, with all costs incidental to placing the same, packed, ready for shipment to the Philippine Islands.

SEC. 161. The description on the entry of the merchandise shall be in terms of tariff laws and in the currency of the invoice, and the values of the several classes of merchandise shall be separately placed under their respective rates of duty, as claimed by the importer, and the totals of each class duly shown. The rates of duty thus stated on the entry shall be advisory only, and shall not govern the collector's classification for the assessment of duty.

SEC. 162. Entries of merchandise covered by one invoice may be made simultaneously for both consumption and warehouse. Where an intent to export the merchandise is shown by the bill of lading and invoice, the whole or a part of an invoice (not less than one package) may be entered for "warehouse and immediate exportation." In this case the collector may designate the vessel in which the merchandise is laden as constructively a "warehouse," in order to facilitate the direct transfer of the goods to the exporting vessel. The same procedure may apply to goods entered for "warehouse and immediate transportation."

Merchandise received at any port from another port of the Archipelago on an entry for "immediate transportation without appraisement" may be entered at the port of delivery either for consumption or warehouse.

SEC. 163. No merchandise over one hundred dollars in value, except personal effects accompanying a passenger, shall be admitted to entry without the production of the invoice thereof, unless the importer shall make application under oath showing, to the satisfaction of the collector, that it is impracticable to produce such invoice. This affidavit shall be accompanied by a statement of value of pro forma invoice, which shall be verified by declaration under oath.

SEC. 164. All invoices of imported merchandise shall be made out in the currency of the place or country from whence the importation shall be made or if purchased, in the currency actually paid therefor shall contain a correct description of such merchandise, with true numbers, gross weights, and net weights in the terms of the tariff, or quantities as the assessment of duty may require, and shall be made in duplicate and signed by the person owning or shipping the same, or his duly authorized agent. In case of merchandise transported in bond, one of said invoices shall be retained by the collector at the port of original entry, and the other shall be forwarded with the entry to the collector at the port of destination.

SEC. 165. Every invoice must represent a distinct shipment to one consignee or firm of consignees by one vessel. If by reason of accident or short shipment, a portion thereof should fail to arrive, an extract from the original invoice, certified to by the collector, may be used for entering the remaining packages.

SEC. 166. Invoices must be made out on firm and durable paper, in a legible manner, on one side of the paper only, and with ink not liable to fade, and must contain the quantities of the merchandise in weights and measures of the country of exportation. Press copies shall not be accepted for customs purposes.

SEC. 167. In making entry the importer must make a declaration on oath in the following form:

"District and port of SS, of, being duly sworn, says that he is a member (or manager) of the firm (or corporation) of, the identical person mentioned in the foregoing entry, and that the said entry contains the true numbers, weights, and quantities according to the tariff, and a just and true account, classification, and description of all the goods, wares, and merchandise contained in the parcels described in the said entry, as he verily believes; that according to the best of his knowledge and belief there is no invoice or bill of lading other than those now produced by him, and that they are in the state in which he actually received them, and that nothing has been by him or to his knowledge concealed or suppressed whereby the Government may be defrauded of the duty lawfully due on said goods, wares, and merchandise. And this deponent further says that the invoices and entry which he now presents contain, as to such goods, wares, and merchandise as are dutiable according to the value thereof, a just and faithful account of the actual cost and actual market value thereof in the usual wholesale quantity, including the cost of all packing, packages, and receptacles therefor, and all other costs incident to placing the said goods, wares, and merchandise in condition ready packed for shipment to the Philippine Islands.

".....

"Subscribed to in my presence and sworn to before me this day of, 190

".....

"Collector of Customs."

Said declaration shall be made before the collector or his deputy at the time of making entry.

SEC. 168. Whenever it is shown that the owner (or in case of a firm, the manager) or consignee, on account of

temporary absence or sickness, may be unable personally to make entry of the merchandise, he may be represented by a duly constituted agent or attorney, whose power must be lodged with the collector, and who may make entry and perform all necessary acts thereto, except that he may be required, in the case of merchandise dutiable on value, to give bond to produce the personal declaration of the owner or consignee.

SEC. 169. In making entry the importer must file the declaration prescribed by law, and the collector, or deputy collector, shall designate upon the entry, permit, and invoice, respectively, the packages which are to be examined by the officer designated for that duty, there being designated, unless otherwise provided, at least one package and not less than one-tenth of the entire invoice.

SEC. 170. If at the time of making entry, the importer shall desire the delivery to him of all packages not ordered for examination. He shall file a bond in such form as shall be prescribed by the Insular Collector, in such penal sum as shall be fixed by the collector, and which shall at least be equal to double the estimated duties on the merchandise, with approved sureties, for the return to the collector of any packages included in his entry which may be demanded by the collector within ten days after the merchandise has been examined and reported to the collector. In the absence of such bond all the packages shall be held until after the report of the examining officer is received.

SEC. 171. A general bond for the delivery of unexamined packages, covering a period not exceeding six months, in such form as shall be prescribed by the Insular Collector, may be accepted in lieu of the special bond; the estimated liability and date of each subsequent importation shall be indorsed upon this bond, and the aggregate liability of such importations must not exceed the penalty named in the bond. Each such indorsement shall be canceled by the liquidation of the entry to which it relates.

SEC. 172. Except as provided in the two sections last preceding, no imported dutiable merchandise shall be delivered to the importer until after examination of the designated packages, the proper return of weight, gauge, or measure, the liquidation of the entry thereupon, and the full payment or security of the duties so ascertained.

SEC. 173. Each entry and all papers pertaining thereto, including invoices and bills of lading, shall be designated by a serial number. Every invoice, as soon as entered, shall be stamped with the date of entry and certified by the signature of the collector or his deputy or other customs officer duly designated, and the officer whose duty it is shall compare the classification made by the importer with the description given in the invoice, and shall see that the merchandise is classified at the rates provided by law.

SEC. 174. In the assessment of duties upon merchandise subject to and valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the kind of money expressed in the invoice shall be reduced to the currency of the United States at the rate of value of foreign money, as established by the Secretary of the Treasury of the United States upon the first days of January, April, July, and October of every year. The date of the invoices will indicate the value of the money, but the reduction of insular or local currency of the United States shall be at the ratio fixed for the current quarter by the Civil Governor in accordance with law.

SEC. 175. When the standard value of a foreign coin has not been thus proclaimed, an invoice expressed in such coin must be accompanied by a consular certificate showing its value in standard gold dollars of the United States.

SEC. 176. The money provided for in section eight of the Tariff Revision Law of nineteen hundred and one as being acceptable in the payment of duties shall be received at their value as stated in said Tariff Revision Law of nineteen hundred and one in unlimited sums: Provided, however, That it shall not be compulsory for collectors of customs to receive fractional silver coins of the United States in sums exceeding ten dollars in any one payment, nor fractional silver coins now in circulation in the Philippine Islands, in sums exceeding an equivalent amount

according to the rates fixed by the Tariff Revision Law of nineteen hundred and one.

SEC. 177. Whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty placed upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands; and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the Philippine Islands, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if separately imported. The words "value" or "actual market value," whenever used in any law relating to the appraisement of imported merchandise, shall be construed to mean the actual market value or whole-sale price as above defined.

SEC. 178. The duties, if ad valorem, shall be estimated on the value of the goods; or if specific, upon the numbers, weights, or quantities, as the case may be.

SEC. 179. When upon entry the estimated duties have been duly registered and deposited with the proper officer, the collector may deliver to the importer, if he shall have executed the bond herein before prescribed, a delivery permit directing the inspector in charge of the goods to send the packages therein designated for examination to the public store, and to deliver to the importer packages not so designated. If the entry be for warehouse, the collector may deliver to the importer, if he shall have executed the bond required by law, a permit directing the inspector in charge of the goods to send the packages therein designated for examination to such bonded warehouse as the importer shall request in writing upon the entry.

SEC. 180. No person employed under the authority of the Government of the Philippine Islands in the collection of duties or imports, exports, or tonnage dues, shall own, either in whole or in part, any vessel, or act attorney, agent, or consignee for the owner of any vessel or of any cargo or lading on board the same; nor shall any such person import or be concerned, directly or indirectly, in the importation of any merchandise for sale into the Philippine Islands, or the exportation therefrom of any dutiable produce. Every person who violates this section shall be subject to dismissal and to a penalty of five hundred dollars, and all merchandise imported by such person shall be treated as unclaimed.

SEC. 181. Any goods, wares, or merchandise not duly entered within ninety days after importation shall be sold at auction by order of the collector of customs, on approval of the Insular Collector, after five days public notice, conspicuously posted at the port: Provided, That the period of ninety days may be extended by the Insular Collector, not exceeding a period of six months from the date of importation, when good and sufficient reasons therefor are presented to him, if, in his judgment, the interests of the Government will permit such extension. The proceeds of such sale shall be kept for ten days subject to the demand of the importer, after deduction of the proper duties on the goods and all expenses of storage and sale, if not claimed after the expiration of the sale, less the proper duties and expenses, shall be paid into the Insular Treasury: And it is further provided, That the customs authorities may destroy any unclaimed leaf tobacco at the expiration of the period allowed for entry: Provided, That the collector of customs shall be satisfied that the duty accruing upon said tobacco would not be realized by the sale thereof.

SEC. 182. All seized and confiscated merchandise shall be sold to in the same way, and the proceeds of such sale,

after deducting all charges, shall be delivered to the collector or other customs official designated for that purpose, who shall pay the same into the Insular Treasury: Provided, That the customs authorities may destroy seized and confiscated leaf tobacco so as to prevent its sale at less than the duty imposed by the tariff.

SEC. 183. The merchandise deposited in the general-order stores, it which, in the opinion of the collector, may, by depreciation in value, damage, leakage, or other cause, result to be insufficient, upon being sold at auction, to pay duties for storage and other charges corresponding thereto, if it be permitted to remain in the warehouse during the period prescribed by the regulations, shall be sold at public auction, after due public notice, as above specified, of not less than three or more than six days, as the collector may determine, and the proceeds disposed of and accounted for as on regular sales of unclaimed goods, except that in case of abandoned goods no part of the proceeds shall be returned to the owner of the merchandise.

SEC. 184. From the proceeds accruing on such sales of ware-housed goods will be paid the following charges in the order named:

1. Expenses of appraisal, advertisement, and sale.
2. Duties at the same rate as if the merchandise had been regularly withdrawn for consumption.
3. Any other charges due the Philippine Customs in connection with the goods.
4. Any sum due for freight on the voyage of importation, of which due notice shall have been given in the manifest hereinafter prescribed.
5. Storage and other charges for which the goods may be liable.

In case of warehoused goods in public stores, the storage dues thereon will be paid from the proceeds next after the expenses of sale.

EXAMINATION AND APPRAISAL OF MERCHANDISE.

SEC. 185. The invoice shall be filed with the entry which shall be transmitted to the examining officer, who shall compare the cases designated for examination and their contents with the invoice and shall make return of the description of the goods covered thereby, whether the quantities are correct, and in case of merchandise dutiable ad valorem, whether the prices named show the correct value of the merchandise in accordance with the provisions of this article. Samples of yarns and tissues and of such other merchandise as the Insular Collector shall prescribe shall be returned by the examining officer with his report.

SEC. 186. Examination shall be made only at the rooms designated for that purpose by the collector, except as otherwise provided by law by regulations prescribed by the Insular Collector. In case of examination elsewhere than at such rooms, the examining officer must state in his report the fact and place of such exceptional appraisement.

SEC. 187. Examining officers shall rigidly exclude all unauthorized persons from such rooms and shall not communicate with interested persons concerning the goods under appraisement.

SEC. 188. Upon the written application of the examining officer, the collector may summon two disinterested merchants doing business at his port to assist the examining officer in the ascertainment of the value or proper description of specified merchandise in the terms of the tariff, and for such service, which shall be compulsory, said collector may allow and pay to each a sum not exceeding three dollars per diem.

CHAPTER XII.

DUTIES OF APPRAISERS.

SEC. 189. Under the orders of collectors of customs, appraisers shall appraise and supervise the appraisal and classification of all merchandise, goods, wares, and effects, of whatever description, whether dutiable or free, which may be presented to them in proper form, or for the appraisal or classification of which the proper order may have been received.

SEC. 190. Appraisers shall be responsible to the collectors of customs for the correct appraisal of all such goods; that the amounts, classes, and values returned by them are in all respects accurate and correct, and that the paragraphs, subparagraphs, rules and dispositions of the tariff, and of this Act, and the rules and instructions of the Insular Collector in respect thereto, have been correctly applied and followed.

SEC. 191. Appraisers shall inspect, examine, and appraise by all reasonable ways and means all imported merchandise or dutiable merchandise for exportation which may be designated by the collector of customs, and report to the latter in writing whether the prices named in the entry are correct according to the market value or wholesale price of similar goods on the day of shipment in the principal markets of the country whence exported. Appraisers shall describe all merchandise in such terms as will enable the collector to pass upon the appraisal and classification of the same, and shall report whether the measurements and quantities (except as to such goods as are weighed, gauged, or measured by the surveyor, or officer performing the duties thereof) agree with the entry.

SEC. 192. As the examinations of appraisers are made the basis of the classification of importations or importations for assessment of duty, it is necessary that the appraisers shall closely inspect the articles ordered for appraisement, and where they entertain doubts concerning the quality or denomination of articles, they shall submit samples thereof, with their opinion, to collectors.

SEC. 193. Appraisers shall not examine goods for appraisement at other places than the appraisers rooms, except as provided by law. In every case where an examination for appraisement is held elsewhere than at the public store, the appraiser shall state that fact and the place of such exceptional examination in his report of the appraisement.

SEC. 194. Appraisers are hereby authorized to call before them and examine, upon oath or affirmation, any owner, importer, consignee, agent, or other person, touching any matter or thing which they may deem material respecting any imported or exported merchandise in determining the duty thereon, and to require the production of any letters, accounts, or invoices relating to such merchandise, and such testimony may be reduced to writing, and if so shall be filed with the collector.

SEC. 195. Appraisers shall rigidly exclude unauthorized persons from the room where goods are awaiting, or are under, examination; and shall forbid their subordinates to hold communication with interested persons concerning the goods under examination.

SEC. 196. Appraisers shall not allow entries, invoices, or any other official documents of the customs service to leave their possession, except for return to the proper customs officer.

SEC. 197. Appraisers shall see that good and sufficient samples of all lines of merchandise which may be readily sampled are for be forwarded oftener than monthly. These daily samples so forwarded are not to be in any instance confounded with samples required to be forwarded with protests, as elsewhere provided.

CHAPTER XIII.

LIQUIDATION OF DUTIES.

SEC. 198. Upon receipt of the returns of the appraisers and the report of the weights, gauge, or quantity, if the collector shall approve the same, the liquidation shall be made on the face of the entry showing the particulars thereof, be signed with the initials of the liquidating clerk, approved by the chief liquidator, and recorded in the record of liquidations.

When upon liquidation additional duties are found to be due, the collector shall exact them, or proper security therefor, before delivering the merchandise remaining in his custody.

Any excess of deposits found to be due the importer must be paid him by moneys to be drawn from the Treasury by the collector, and the amount paid shall be accounted for as excess of deposits refunded.

The word "liquidated" shall be stamped upon the entry, and the date of liquidation shall be indorsed thereon, and notice thereof shall be conspicuously posted in the collector's office for the information of importers.

SEC. 199. A daily record shall be kept by the collector of all entries liquidated, stating the name of the vessel, the port from which she arrived, and the date of her arrival, the name of the importer, and the serial number and date of the entry. A daily record must also be kept by the collector of all additional duties found upon liquidation, and notice thereof promptly sent to the parties in interest.

SEC. 200. Whenever the liquidating officer desires any explanation or further information from the appraiser regarding his report upon any invoice, he may return the invoice to the appraiser with a request for the special information, and the appraiser shall, as far as practicable, furnish the same.

SEC. 201. Dutiable merchandise imported and afterwards exported, although it may have paid duty on the first importation, is liable to duty on every subsequent importation into the Philippine Islands but this does not apply to wearing apparel and personal effects accompanying a passenger who took them to a foreign country and brought them back in use.

SEC. 202. An excess of sea stores in vessels arriving from foreign ports, and all articles purchased abroad for sale on board a vessel as saloon stores or supplies, are dutiable, but all sea stores and saloon stores or supplies not in excess of the proper requirements for the vessel in her voyage outside of the Philippine Islands shall not be deemed to be dutiable by virtue of this section.

SEC. 203. Whenever the collector shall determine that any articles imported as sea stores or saloon stores or supplies are excessive as defined in the last preceding section, and shall estimate the amount of duty on such goods, the duty must be forthwith paid by the master to the collector on pain of forfeiting the value of such goods, and no protest nor appeal can be taken from such estimate.

SEC. 204. Collectors shall make immediate report to the Insular Collector of the classification given at their respective ports to all imported articles not enumerated in the tariff and not previously classified. When any portion of the law affecting the classification of the enumerated articles may be of doubtful meaning collectors will, in like manner, report the classification adopted in such cases.

SEC. 205. Manifest clerical errors made in an invoice or entry, errors in return of weight, measure, and gauge, when duly certified to by the surveyor or examining officer (when there are such officers at the port), and errors in the distribution of charges on invoices not involving any question of law and certified to by the examining officer, may be corrected in the computation of duties, if such errors be discovered before the liquidation, or if discovered

after liquidation, if written notice of error be filed with the collector or other chief officer of the customs within ten days after such discovery by the importer.

No such claim for a return of duties shall, however, be allowed to the collector unless presented to him within one year from the time of the payment, and in all cases where the correction of the errors involves a refund of duties after liquidation of the entry, such refund shall be made by certified statement, in the usual manner. Collectors are authorized to reliquidate entries within one year from date of original liquidation for the purpose of correcting erroneous action on the original entry, upon obtaining the approval of the Insular Collector.

SEC. 206. Whenever any goods, wares, and merchandise shall have entered and passed free of duty, and whenever duties upon any imported goods, wares, and merchandise shall have been delivered to the owner, importer, agent, or consignee, such entry and passage free of duty and such settlement of duties will, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent, or consignee, be final and conclusive upon all parties.

SEC. 207. Errors in the liquidation of duties not discovered until after payment, or until after liquidation, if liquidation be subsequent to payment, can be corrected on a statement of error, certified by the collector, and the corresponding refund may be prepared and certified by him.

Where the correction of such error is claimed without protest, as required in all other claims for return of excess of duty paid, such claim can not be entertained unless application be made to the collector within one year from the time of payment, with proof that the error was not discovered until within ten days before the making of such application.

CHAPTER XIV.

ALLOWANCES AND ABATEMENTS

SEC. 208. No responsibility shall attach to the Government of the Philippine Islands for the loss or damage of any goods or merchandise by theft or otherwise while in the custody of officers of the customs for appraisal or transportation, nor after appraisal and awaiting delivery and no refund, or drawback of duties found to be due on goods or merchandise which may be damaged or destroyed by accidental causes, either in whole or in part, shall be allowed, except as is hereinafter provided.

SEC. 209. The Insular Collector is hereby authorized, upon satisfactory proof of the injury or destruction, in whole or in part, of any merchandise, by accidental fire, or other casualty while the same remains in the custody of officers of the customs in any public or private warehouse under bond, or in the appraiser's stores undergoing appraisal, in pursuance of law or regulation, or while in transportation under bond from the port of entry to any other port in the Philippine Islands, or while within the limits of any port of entry, and before the same has been landed under the supervision of the officers of the customs, to abate or refund, as the case may be, out of the money appropriated for the refund of duties, the amount of duties paid or accruing thereupon; and likewise to cancel any warehouse bond or bonds, or enter satisfaction thereon, in whole or in part, as the case may be.

SEC. 210. In no case shall there be any abatement of the duties or allowances made for any injury, damage, deterioration, loss, or leakage sustained by any merchandise while deposited in any public or private bonded warehouse. Duties based upon the weight of any merchandise so deposited shall be levied and collected upon the weight thereof at the time of its entry into the warehouses.

SEC. 211. No allowances shall be made in the estimation of duty for lost or missing packages appearing on the manifest, bill of lading, or invoice, unless shown, by proof satisfactory to the collector, not to have been originally

laden on board or to have been destroyed by accident during the voyage.

SEC. 212. If such missing package should be found later, or should be returned by the same vessel, or other vessel of the same line, with sufficient proof that such package was carried away by error, the entry covering such missing package shall be forwarded to the appraiser's division for the proper appraisal of the goods.

When in such cases duties have been paid on packages which according to the official reports of the surveyor, have not been landed within three months from the date of the entry of the vessel on whose manifest such packages originally appeared, and the absence of such packages be satisfactorily accounted for, the duty collected upon such packages shall be refunded to the importer.

SEC. 213. Whenever the appraiser reports a deficiency in, or absence of part of the contents of a package as called for by the invoice, no allowance shall be made unless evidence satisfactory to the collector shall be produced that said shortage occurred before the arrival of the merchandise within the limits of a port of the Philippine Archipelago, due either to failure to pack the merchandise as invoiced, or through other causes arising prior to its importation into a port of the Philippine Islands; the burden of proof in such cases resting upon the importer. But no claim for damage occurring before arrival can be entertained, except in case of imported animals, satisfactorily explained to the collector. Dead animals upon which duty has been abated must be removed' as ordered by the collector, at the expense of the importer.

SEC. 214. The owner of any imported merchandise may, within ten days after entry, abandon to the Government of the Philippine Islands all or any portion of the goods, wares, and merchandise included in may invoice, and be relieved from the payment of duties on the portion so abandoned: Provided, That the portion so abandoned shall amount to ten per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold at public auction or otherwise disposed of for the account and credit of the Government of the Philippine Islands, under such regulations as the Insular Collector shall prescribe. All merchandise so abandoned by the importer thereof shall be delivered by the importer at such place within the port of arrival as the collector of customs may direct; and on the failure of the importer to comply with the directions of the collector in this respect, the abandoned merchandise shall be disposed of by the collector at the expense of said importer.

SEC. 215. No abatement of duties will be made on account of, damages received during the voyage of importation, but duties will be assessed on the actual quantity imported, as shown by the returns of weighers, gangers, or measurers, or appraisers, as the case may be. And whenever the appraiser reports a deficiency in or absence of part of the contents of a package as called for by the invoice, no allowance shall be made unless evidence satisfactory to the collector shall be produced that said shortage occurred before the arrival of the merchandise in the Philippine Islands, the burden of proof in such cases resting upon the importer.

SEC. 216. If, on the opening of any package, a deficiency or absence of any article shall be found on examination by the appraisers, the same shall be certified to the collector on the invoice, and under the conditions prescribed in the preceding sections of this chapter, and allowance for the same be made in liquidating the duties.

SEC. 217. No allowance will be made in the assessment of duties for lost or missing packages appearing on the invoice, unless shown by the report of the customs discharging officer not to have been found on board of the importing vessel on discharging the cargo, and unless the person making the entry shall make oath on the form prescribed, and file the same with the collector. Such oaths must be stamped with the date of receipt at the custom-house.

When the collector is satisfied from the report of the discharging officer and the oath of the person making the entry that the packages specified therein have not been imported into the Philippine Islands, due allowance for

such packages will be made.

"FORM OF OATH.

"I, ..., do hereby that I am the of the merchandise covered by invoice No., entry No., per entered; that no packages or merchandise have been received by me, or by any person for my account or with my knowledge, to correspond to the following numbers and marks on said invoice, to wit:; that I verily believe that none of the said packages and none of their contents have been imported into the Philippine Islands."

This oath will not be required where part of the contents of a package are missing, such case being covered by section two hundred and sixteen.

In all cases of allowances or abatements of duties as hereinbefore provided, collectors of customs shall cause an examination and report in writing to be made as to any facts discovered tending to account for the breakage of the package or extraction of the contents therefrom. And unless such report indicates that such breakage and loss occurred before the arrival of the package in the Philippine Islands, no allowance for missing articles shall be made.

SEC. 218. If a package be found by the examining officer to contain any article not specified in the invoice, and if the collector shall be of the opinion that such article was omitted from the invoice with fraudulent intent, the contents of the entire package will be liable to seizure and forfeiture. But when, in the opinion of the collector, no fraudulent intent is apparent, the dutiable value or quantity of the excess shall be added to the entry and duties paid accordingly.

CHAPTER XV.

REFUNDS.

SEC. 219. All claims for refund of duties shall be made in writing, and forwarded to the collector of customs to whom such duties were paid; and upon receipt of claims for refund, collectors of customs will verify the same by the records of their office, and if found to be correct and in accordance with law, will certify the same to the Auditor for the Philippine Archipelago, with their recommendations in the case, together with all necessary papers and documents. Upon receipt by the Auditor of claim for refund so forwarded, he shall audit the same and draw warrant in payment and settlement therefor, if found correct.

SEC. 220. Ordinary and usual commercial samples, imported by bona fide commercial travelers shall, after examination and identification by the custom-house, upon reexportation within three months after the date of their importation, be entitled to a refund of the duties paid thereon, if upon presentation at the same custom-house, for reexportation said samples shall be positively recognized and identified as being those upon which duty was paid: Provided, That the appraised value of said samples shall not exceed two thousand dollars in any one case: And provided further, That the period of three months allowed for their reexportation may be extended, in the discretion of the collector of customs, not to exceed three months more, upon application being made to him in writing before the expiration of the original period.

SEC. 221. If in any case the total appraised value of the samples imported shall exceed two thousand dollars, such portion of said samples up to that value as may be selected by the owner may be entered under the terms of the preceding section of this Act, and the remaining portion of such samples shall be subject to the regular duties prescribed therefor without any refund whatever.

SEC. 222. Before admitting samples to entry under the preceeding section of this Act, collectors of customs shall require, in addition to the regular oath prescribed for the entry of foreign merchandise, a declaration under oath in substantial compliance with the requisites and terms of section two hundred and twenty.

SEC. 222. In order to secure the refund provided in section two hundred and twenty of this Act, samples must be presented for identification at the custom-house at least five working days before the date of their reexportation, for the expediting of the documents entitling the owner to the refund of duties hereinbefore provided for. All such vouchers shall be clearly stamped across their face with the words refund on samples and such vouchers shall be duly expedited in the offices of the Auditor and Treasurer for the Archipelago, respectively.

CHAPTER XVI.

REFUND ON COAL USED FOR FUEL ON BOARD STEAM VESSELS.

SEC. 224. On all coal imported into the Philippine Islands which; is afterwards used for fuel on board vessels propelled by steam, engaged in trade with foreign countries or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such coal, and shall be paid under the following regulations:

Imported coal may be taken for fuel on board a departing vessel either before or after the payment of the duties thereon, at the option of the owner.

The owner of the coal, or his agent, must file with the collector of customs an entry in the following form:

"ENTRY OF COAL FOR USE ON BOARD STEAM VESSELS.

"Entry of coal intended to be withdrawn from warehouse (or to be shipped under official supervision) by, and to be used for fuel on board the, ..., ..., master, a vessel propelled by steam, engaged in (here specify trade) now in port.

Quantity.

Date of importation or rewarehousing.

Importing or transporting vessel.

Amount of duty.

".....

"I do solemnly, sincerely, and truly declare that the coal described in within entry, and now at (here describe location of wharf, yard, or store), is intended to be used for fuel on board the above described vessel, and not to be relanded at any place or port within the Philippine Islands.

".....,

"PORT OF

"Declared before me this day of, 190

".....,

"Collector of Customs."

The collector may also require such additional evidence of the importation and payment of duties as he may deem

necessary. Upon the filing of the entry, if the collector is satisfied that the quantity of coal mentioned in the entry is not excessive for the purpose intended, in the case when the coal is in a bonded warehouse, a permit shall be issued directing the storekeeper to deliver the coal to the surveyor, or corresponding officer of customs, which permit shall be in the following form:

"DELIVERY PERMIT ON WITHDRAWAL OF COAL FOR FUEL ON BOARD.

"PORT OF,

"Custom-house, ...

"To the storekeeper at

"You will deliver to the surveyor at the port of tons of coal, to be used on board the, said coal having been imported (or entered for warehouse) in this district by, on the day of, ..., under warehouse (or consumption) entry No."

The entry shall in all cases be transmitted to the surveyor, with directions in the following form:

"DIRECTIONS TO SURVEYOR ON ENTRY OF COAL FOR FUEL.

"PORT OF,

"Custom-house, ...

"To the surveyor of the port:

"You will direct an inspector to superintend the transfer and lading of the coal described in the accompanying entry on board the, and when such lading is completed to make due return to that effect.

",

"Collector of Customs."

The weight of the coal covered by the entry shall be ascertained by the weigher.

Upon the receipt of the weigher's return and the inspector's return of lading, in case when the duties on the coal so weighed and laden shall have been paid, the collector will issue to the person making the entry a certificate of refund in the form hereinafter prescribed, or, in case of withdrawal without the payment of duties, a credit for the amount of the duties accrued on the coal so withdrawn shall be given and noted on the warehouse bond.

"CERTIFICATE OF REFUND ON COAL USED ON VESSEL.

"Refund of dollars and cents.

"In pursuance of law, I hereby certify that the sum of 100 dollars will be due from the Government of the Philippine Islands, payable to, or order, on the day of, ..., for the refund of duties on tons of coal taken on the day of, ..., for use on board the, ..., master, bound for

",

"Collector of Customs."

This refund will be made payable thirty days after the clearance of the vessel.

CHAPTER XVII.

ABANDONMENT OF MERCHANDISE.

SEC. 225. By abandonment of merchandise is meant the renunciation by the consignee of his property.

In the case of abandoned goods, no part of the proceeds of the sale shall be returned to the owner of the merchandise.

The abandonment is expressed when it is made by the interested party in writing, directed to the collector of customs.

The abandonment is implied when it so appears from the actions of the interested party which leave no room for doubt, as in the following cases:

1. When on the presentation of the manifest by the captain the identity of the party designated by him as consignee can not be ascertained, or he has died without having left anyone to take his place, or refuses to accept the consigneeship of the goods, and neither the consul of the nation of the shipper nor the merchant named will admit the consignment.
2. When the periods allowed by these regulations for storage or for entry for bonded warehouse have expired, and the notices required by the regulations have been given to the consignee and the latter fails to appear.
3. When, after the consignee has made his entry and the same has been accepted by the collector, he or his properly authorized representative fails to appear within ninety days to claim the goods and pay the corresponding duties thereon.
4. When passengers bringing concealed merchandise do not pay the penalties imposed upon them according to the provisions of section three hundred and nine of this Act within three days after the final decision of the collector of customs is made known to them.
5. In any other case, not herein provided for, in which the intention of the owner may be as clearly inferred as in the four preceding paragraphs.

Whenever the interested party appears within the periods prescribed in this section, there shall be no occasion for the declaration of abandonment, but he shall be required to pay the corresponding duties, storage charges, and all other expenses which have been incurred by the merchandise.

The explicit statement of abandonment may be made at any time from the moment of the presentation of the entry until immediately before making payment of the duties, and the interested party is thereupon relieved from the payment of the same.

SEC. 226. In order that the merchandise may be considered abandoned, the same must be declared as such, in writing, by the collector of customs.

CHAPTER XVIII.

WAREHOUSES.

SEC. 227. Warehouses duly authorized for the storage of imported dutiable goods shall be known and designated as of classes one, two, three, or four.

Warehouses which are owned or leased by the Government and used for the storage of seized or unclaimed goods

shall be known as of class one.

Where no such warehouses are available for said purpose, such goods may be stored in a warehouse of class three. If there be no warehouse of the latter class the collector may, with the approval of the Insular Collector, procure suitable premises for the temporary storage of imported goods of which he has under law taken possession.

Importers private bonded warehouses, occupied exclusively for the storage of imported merchandise used by the proprietors and entered in bond, shall be known as class two.

Warehouses of this class shall be used only for such purpose. Cellars and vaults may, in the discretion of the Insular Collector, be bonded in this class for the storage of wines and spirits only.

Bonded warehouses used for the general storage of imported goods shall be known as of class three.

Warehouses of this class shall consist of entire buildings used solely for the storage of bonded goods and of unclaimed or seized goods therein by the collector.

Bonded yards or sheds for the storage of heavy and bulky imported merchandise shall be known as warehouses of class four.

Warehouses of this class shall be used exclusively for the storage of wood, coal, dyewoods, lumber, marble; railroad, pig, and bar iron; anchors, chain cables, and other heavy bulky articles. The yards must be closed by substantial fences not less than twelve feet in height, with entrance gates opening into the street or public way, and provided with suitable doors or other fastenings so as to admit of being secured by customs locks. Sheds, when required, must be constructed within the limits of the yard, and in such manner as to protect from injury the goods stored therein, and the doors and other openings must be provided with suitable fastenings. The collector may order to such yards unclaimed or seized goods or seized goods therein of the character described in this class. Whenever the business of a port of entry requires the facilities of bonded yards, barns, or sheds for the protection of imported horses, cattle, sheep, and so forth, application shall be made by the collector to the Insular Collector for authority to provide the same.

SEC. 228. The establishment of bonded warehouses in either of classes two, three, or four may be authorized by the Insular Collector whenever in his opinion the business of the port requires such warehouses.

APPLICATIONS FOR ESTABLISHMENT OF BONDED WAREHOUSES.

SEC. 229. Applications for the establishment of bonded warehouses must be made in writing to the collector, describing the premises, the location and capacity of the same, and the purpose for which the building is to be used.

Upon receipt of such application the collector shall cause an examination of the premises to be made, with reference particularly to its location, construction, and means provided for the safe-keeping of merchandise. If such examination is satisfactory, the collector shall transmit the papers, with an indorsement of his views thereon, to the Insular Collector. If the Insular Collector approves the application, the person or persons making the same shall be notified by the collector to enter into bond, in duplicate, in such penalty as may be deemed sufficient to protect the interests of the revenue. Not less than two individuals shall be accepted as sureties, and they shall each be required to file with the bond, in addition to their oaths as sureties, a sworn statement showing real estate or other property owned by them, the value of which, above all incumbrances thereon, shall be at least equal to the amount specified in their oaths as sureties, and that they have an amount of property above all debts, owned by them equal to the amount specified in their oaths as sureties. A duly incorporated banking institution, guaranty, or surety company may be accepted as surety whenever the collector shall be satisfied as to its sufficiency and as to

its legal capacity to become surety.

The bond must be executed in presence of the collector, and, if we approved by him, one copy of each bond shall be retained by him on file. He will notify the owner or occupant of the premises of the establishment of the warehouse. The other copy of the bond shall be transmitted to the Insular Collector.

FORM OF BOND TO BE GIVEN ON THE ESTABLISHMENT OF WAREHOUSES.

The bonds for warehouses of all classes shall be in the following form:

"Know all men by these presents, that we, ... and, as principals, and, and, as sureties, are held and firmly bound unto the Government of the Philippine Islands in the sum of dollars, for the payment of which, well and truly to be made to the Government of the Philippine Islands, we bind ourselves, our heirs, successors, executors, administrators, and assigns, jointly and severally, by these presents; as witness our hands and seals this day of, 190

"The condition of this obligation is such that, if the above-bounden principals shall comply in all respects with the requirements of law and the regulations of the Insular Collector in connection with the warehousing of imported goods, and shall exonerate and hold the Government of the Philippine Islands and its officers harmless from or on account of any risk, loss, or expense of any kind or description connected with or arising from the deposit or keeping of imported merchandise, under the laws and regulations aforesaid, in the warehouse or premises known as and shall also pay to the collector or acting collector, monthly, the salary of the officer or officers in charge; and if the proprietor or occupant of said warehouse shall receive for storage therein such unclaimed and seized goods as the collector or acting collector of the customs may order to be deposited therein, and shall safely keep and deliver to the claimant, on the order of the collector or acting collector, all seized goods stored as aforesaid, and all unclaimed goods stored as aforesaid, on payment of storage and charges, and shall promptly report to the collector or acting collector any and all damaged or perishable articles that may be found or stored in said warehouse, and shall not receive any gunpowder or other dangerous or explosive substance, except firecrackers, into said warehouse, and shall not remove, nor suffer to be removed, any goods, wares, or merchandise from said warehouse without lawful permit and without the presence of the customs officer in charge, then this obligation to be void; otherwise, to remain in full force and virtue.

"..... (SEAL.)

"..... (SEAL.)

"..... (SEAL.)

"Signed, sealed, and delivered in the presence of

".....

"....."

GENERAL PROVISIONS.

SEC. 230. The collector or acting collector of customs must promptly notify the Insular Collector of the death, pecuniary embarrassment, or insolvency of any of the parties to a bond, or of any circumstances which make it advisable to require new bonds.

New bonds must in all cases be given when a warehouse passes into the hands of new principals, or where changes take place in partnerships.

Alterations in bonded warehouses can be made only by permission of the collector, and if such alterations constitute a material change in the premises, new bonds must be required.

It is the duty of the collector to notify the Insular Collector of all changes in the surroundings of bonded premises likely to affect their security. If burned or otherwise destroyed, immediate notice, with full particulars, shall be given, and if rebuilt, the premises shall not be used as a bonded warehouse until bonded anew.

SEC. 231. Proprietors or occupants of bonded warehouses are required, on ten days notice from the collector, to renew their bond, and if they fail so to do no merchandise shall be sent to their warehouse, and that stored in the premises shall be removed at the expense of the proprietor or occupants.

SEC. 232. Warehouses may be discontinued by the collector at any time upon receipt of written request to that effect from the proprietors or occupants of the premises, provided all the requirements of the law and regulations have been complied with on the part of the principals. Where dutiable merchandise is stored in the premises the same must be removed at the risk and expense of the proprietors, and the premises shall not be surrendered, nor discontinuance authorized, until after a careful examination of the accounts of the warehouse and a comparison thereof with the books of the custom-house.

SEC. 233. The Government shall in no case be responsible for the safe-keeping of goods stored in any bonded warehouse unless it specifically undertakes to hold itself responsible.

SEC. 234. The rates of storage and labor at the respective ports on goods remaining in Government warehouses or stores, or upon the custom-house premises, shall be fixed and promulgated by the Insular Collector annually. The rates of storage in warehouses of classes three and four may be agreed upon between the importer and warehouse proprietor, but in case goods are stored without such agreement, such charges shall not exceed the customary charges at the port, and in case of dispute concerning the same the collector shall decide the rates accordingly.

All proper charges for lighterage and carriage of such goods to such bonded warehouses may be paid by the warehouse proprietor receiving such goods, under agreement between him and the owner thereof, and shall be a lien thereon, and before their delivery he shall be entitled to the repayment thereof by the importer, together with his proper charges for storage and labor.

All merchandise withdrawn from bonded warehouses of any dl; class shall be subject to the rate of duty in force at the time of their withdrawal.

WAREHOUSING GOODS.

SEC. 235. The entry of goods for warehousing shall be in duplicate in the prescribed form, and shall be verified by oath or affirmation, as in the entry of merchandise for consumption.

The dutiable value or quantity of each package, according as the same may be dutiable on value or quantity, must be stated on the entry.

SEC. 236. Any portion of an invoice not less than an entire package, or if the merchandise be in bulk, not less than one ton in weight, may be entered for warehousing, and the remainder for consumption, or for warehouse and transportation in bond. In such cases, however, the entries must be made simultaneously, and the oaths or affirmations altered accordingly.

SEC. 237. Excepting such cases of merchandise as the Insular Collector may by regulation exempt from any or all of the provisions of this section, all package goods, including distilled spirits in casks, must be sent to and received in the warehouse by the shipping marks and numbers, and, if imported without numbers, they are

required to be numbered consecutively at the expense of the importer or consignee. Such goods must be gauged, weighed, and in all cases dealt with by such numbers. The collector shall, at the expense of the owner of the goods, cause each package, when received in warehouse, to be marked with the year and month when received, the name of the vessel in which it was imported, and of the place whence shipped, such marking to be done under the supervision of the storekeeper, and the necessary labor to be furnished by the proprietor of the warehouse as a charge on the goods.

The shipping marks, numbers, and description of packages must be entered on books to be kept and upon reports to be made by the officer in charge in his daily returns to the collector's office. They shall then be entered in the general warehouse at the custom-house, and the numbers therein given shall be the designated numbers on all permits for withdrawal.

SEC. 238. The entry for warehousing having been examined by the collector, and the duty estimated thereon, the collector shall take a bond from the importer, with satisfactory security, in double the amount of such estimated duties, in the following form:

"WAREHOUSING BOND.

"Know all men by these presents, that we, ... as principals, and, as sureties, are held and firmly bound unto the Government of the Philippine Islands in the sum of dollars, to be paid to the Government of the Philippine Islands, for the payment whereof we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents.

"Witness our hands and seals at the port of this day of, nineteen hundred and

"Whereas certain goods, wares, and merchandise, consisting of (here insert marks, number, description of packages, quantity and contents), were originally imported at the port of in the, whereof is (or was) master, from, on the day of, nineteen hundred and

"And whereas the above-bounden principals have this day entered the same at the port of, under the laws of the Philippine Islands providing for the warehousing of merchandise in bond, as per warehouse (or rewarehouse) entry number, in which the said goods, wares, and merchandise are also described or set forth;

"Now, therefore, the condition of the above obligation is such that if, within one year from the said date of original importation, the said goods wares, and merchandise shall be regularly and lawfully withdrawn from public store or bonded warehouse on payment of the legal duties and charges to which they shall then be subject; or if, at any time within one year from the said date of original importation, they shall be so withdrawn for actual export beyond the limits of the Philippine Islands, then the above obligation to be void; otherwise, to remain in full force.

" (SEAL.)

" (SEAL.)

" (SEAL.)

"Signed, sealed, and delivered in the presence of

"

"....."

SEC. 239. No partial withdrawal of merchandise from bonded warehouses shall be allowed in less quantities than an entire package, or if in bulk of less than one ton.

SEC. 240. The importer of record may transfer to any other person the right to any merchandise under bond by writing upon the face of the withdrawal—

"Delivery of the above goods may be made to

"Signed

.....

"Importer."

SEC. 241. Original importers shall not by any transfer be relieved either personally or upon the warehousing bond. Both principal and sureties shall continue liable until the duties are paid or the merchandise exported.

SEC. 242. The bond having been executed, the collector shall issue and deliver to the importer a permit directed to the inspector who supervises the unloading to send the goods to the warehouse named in the entry, with the exception of such as shall be designated for examination, and to send the last-named to the public store; or, in the discretion of the collector, all the packages may be sent to the bonded warehouse for examination there.

ENTRY FOR WAREHOUSE AND IMMEDIATE TRANSPORTATION.

SEC. 243. On arrival of goods destined for transshipment to another port, an entry for warehousing and transportation in bond must be obtained. Such entry shall be in triplicate, in the prescribed form, and verified by the oath or affirmation of the importer on the following form:

"OATH OR AFFIRMATION OF SHIPPER.

"I do solemnly, sincerely, and truly that the goods, wares, and merchandise prescribed in the within entry, now delivered by me to the collector of customs at the port of are truly intended to be transported in bond by me to the port of and delivered to the collector of said port, according to the provisions of law and the regulations of the Insular Collector.

"..... this day of, 190, before me.

".....,

"Collector."

One copy of said entry shall be forwarded immediately to the collector at the port of destination of the merchandise.

Upon making such entry the collector shall take a bond from the importer in an amount equal to at least double the duties chargeable upon the goods, in the following form:

"TRANSPORTATION BOND.

"Know all men by these presents, that we, ... and, as principals, and and, as sureties, are held and firmly bound unto the Government of the Philippine Islands in the sum of dollars, for the payment whereof to the Government of the Philippine Islands, we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents.

"Witness our hands and seals at the port of this day of, nineteen hundred and"

"Whereas the merchandise described in the entry hereinafter referred to was heretofore imported into the Philippine Islands, at the port of; and whereas permission is desired, under the laws and regulations in such case made and provided, to transport the said merchandise to the port of without the previous payment of duties thereon; and whereas an entry thereof for (withdrawal from warehouse and) (warehouse and immediate) transportation in bond hath this day accordingly been filed with the collector of customs at the port of, in which the said merchandise is described as follows: (here describe in accordance with entry), which said entry is numbered"

"Now, therefore, the condition of this obligation is such that if the above-bounden principals shall, within days from the date hereof, transport or cause to be transported in (here name vessel or other conveyance, character, and so forth, and the route as designated on the entry), and shall, within the time herein specified, deliver the same to the collector at the said port of destination, and if due entry thereof shall be made for reward-housing, and if said principals shall also, within the time herein specified, produce to and deposit with the collector at the said port of withdrawal the certificate of the collector at the said port of destination that the said merchandise has been delivered to him according to law, and rewarehoused, and the duties thereon paid or secured, or, failing to do so, shall pay to the proper collecting officer of the Philippine Islands, at the said port of withdrawal, the amount of duties to be ascertained as due and owing on the merchandise aforesaid, and an additional duty of one hundred per centum, then this obligation to be void; otherwise it shall remain in full force.

"..... (SEAL.)

"..... (SEAL.)

"..... (SEAL.)

"Signed, sealed, and delivered in the presence of:

".....

"....."

SEC. 244. The arrival of such goods at destination must be reported by the common carrier to the collector at such port, who shall thereupon require the owner of such merchandise, or his duly accredited representative, to make entry thereof, either for consumption or for warehouse, and such goods and the entry and examination and subsequent treatment thereof shall, in all respects, be conducted as if such goods had originally been imported at such port in the first instance.

TRANSPORTATION IN BOND.

SEC. 245. Common carriers, such as steamships or other transportation companies, in order to convey dutiable merchandise in bond from the port of importation to other ports, must give security in the nature of a general transportation bond in such penalty as may be directed by the Insular Collector, with at least two good and sufficient sureties, to be approved by him, conditioned that the principals shall transport and deliver to the collector of customs at the port to which the merchandise may be consigned all goods in bond delivered to such carrier, such transportation and delivery to be made without delay.

Application to bond routes for the purpose indicated must be made to the Insular Collector. If the application to bond is approved, the common carrier shall be required to enter into bond in a penalty not less than five thousand dollars, and in the following form:

"BOND AS COMMON CARRIER.

"Know all men by these presents, that we, ..., as principals, and, as sureties, are held and firmly bound unto the Government of the Philippine Islands in the sum of dollars, for the payment of which well and truly to be made, we bind ourselves, our heirs, our successors, executors, and administrators, jointly and severally, firmly by these presents.

"Witness our hands and seals this day of, nineteen hundred and

"Whereas the above-bounden has applied to be authorized and designated as a common carrier for the transportation of dutiable merchandise in bond in the Philippine Islands, under the rules and regulations prescribed by the Insular Collector, from the port of to the ports of in the following manner, namely: In suitable (here insert the 'vessels' or such other means of conveyance as it is proposed to be used), owned or controlled by said (here insert the name of the principal on the bond), used in the transportation of goods between the ports named above; and in consideration thereof this bond is given to secure the Government of the Philippine Islands against any loss or expense arising in connection with the transportation of merchandise over the route hereinbefore set forth under the provisions of the regulations prescribed by the Insular Collector.

"Now, therefore, the condition of this obligation is such that if the above-bounden principal shall duly observe and faithfully comply with the law and the regulations pertaining to the transportation and safe delivery of imported merchandise and shall pay the necessary expense of such locks, seals, or other fastenings as may be required by the collector for securing the custody and safe transportation of such merchandise, and shall use only such means of conveyance for transportation as may be prescribed, approved, and authorized by the Insular Collector, and shall without delay transport and make prompt report and safe delivery of all merchandise delivered to for transportation in bond, together with the manifest thereof showing that such merchandise is in bond and its port of destination, to the collector or other proper officer of the customs at the port of destination in the manner required by the law and the regulations aforesaid, or, in default of such delivery, shall pay to the Government of the Philippine Islands for liquidated damages the value of all such merchandise not so transported and delivered, with the duties added, together with all costs, charges, and expense caused by failure to make such delivery, and shall also protect and save harmless the Government of the Philippine Islands from any loss or damage resulting from fraud or negligence on the part of any officer, agent, or other person, employed by the above-bounden principal, then this obligation shall be null and void; otherwise, to remain in full force and virtue.

"..... (SEAL.)

"..... (SEAL.)

"..... (SEAL.)

"Signed, sealed, and delivered in the presence of:

".....

"....."

SEC. 246. When merchandise is forwarded from the port of importation, separate manifests, in triplicate, must be prepared for each vessel, car, conveyance, or other means of transportation, signed by the agent of the vessel, railroad, or other company by which the transportation is made, and certified and delivered by the inspector. Each manifest should contain a description of the merchandise, by marks, numbers, and contents, the route, conveyance, port of destination, names of shipper and consignee.

SEC. 247. The officer in charge of the lading must see that manifests are furnished for each vessel or conveyance, as herein required, and he must certify on the manifest to the lading of the goods, giving the name and description of the vessel, car, or other conveyance. One of the manifests should be delivered to the master of the vessel, or the conductor in charge of such car or other conveyance, and the other two should be returned to the custom-house without unnecessary delay.

The collector must transmit one copy of the manifest by mail to the chief customs officer of the port of destination.

SEC. 248. Upon arrival of the car or vessel or other conveyance at the port of destination, examination must be made of the fastenings of the compartment, car, or vehicle in which are stored dutiable goods for the purpose of ascertaining whether or not they have been tampered with. If such fastenings are not intact, or the collector has reason to suspect fraudulent attempts, he shall take possession of the vessel, car, or vehicle and its contents and report the facts to the Insular Collector. If there is no evidence that fraud has been attempted, the seals should be removed by the officer and entry of the goods allowed as hereinbefore provided.

Merchandise in bonded warehouses may be examined at any time during the business hours of the port by the importer, consignee, or agent, who may take samples of his goods in reasonable quantities, according to the usage of the port, make all needful repairs of packages, and repack the goods if necessary for their safety or preservation: Provided, That when the original contents are placed in the new package they shall be marked and numbered as before.

Casks containing wines liable to sour may be refilled when necessary for preservation, but the wine used for such refilling must be part of the same importation and must have been withdrawn for consumption with payment of duties.

No samples shall be taken nor any goods exhibited or examined without a permit from the collector and under the supervision of an officer of customs, nor unless by request of the importer, owner, or consignee; nor shall any package be repaired nor the goods repacked without a permit, to be granted only when necessary for the safety or preservation of the contents. Goods imported in bulk, and not in immediate danger of deterioration, can not be placed in packages while in warehouse.

SEC. 249. Merchandise duly deposited in a bonded warehouse may be transferred to another bonded warehouse, on the written request of the owner or importer to the collector, who shall issue a transfer order directing the removal of the merchandise at the risk and expense of the party requesting it, under the supervision of an officer of the customs.

SEC. 250. Perishable goods, gunpowder, or other dangerous or explosive substances, except firecrackers, shall not be deposited in warehouse, and, if not immediately entered for export or for transportation from the vessel in which imported or entered for consumption and the duties paid thereon, must be, as to perishable goods, sold at public auction by the collector, on giving such public notice, not exceeding three days, as the necessities of the case permit, and as to gunpowder and other dangerous compounds, except firecrackers, such disposition thereof must be made as is consistent with the public safety.

SEC. 251. Any collector of the customs is authorized, under such directions and regulations as may be prescribed by the Insular Collector, to sell, upon due notice, at public auction, any unclaimed merchandise deposited in public warehouse whenever the same may, from depreciation in value, damage, leakage, or other cause, in the opinion of such collector, be likely to prove insufficient on a sale thereof to pay the duties, storage, and other charges if suffered to remain in public store for the period allowed by law in the case of unclaimed merchandise.

SEC. 252. Merchandise duly entered for warehouse may remain in bonded warehouses for a period of one year from the time of arrival, which period may be further extended not more than one year by the Insular Collector whenever sufficient reasons for such extension are presented to him. Merchandise not withdrawn at the completion of the prescribed period shall be sold at auction by the collector.

WITHDRAWALS.

SEC. 253. Merchandise in bond may be withdrawn at any time for consumption, for transportation to another port, or for exportation. The withdrawal must be made by the person or firm named in the original warehouse entry, or by a person or firm duly authorized by the former, whose authority must appear in writing upon the face of the withdrawal. All withdrawals shall be made in duplicate or triplicate, as the case may be, and shall show the number of the bond, the marks and numbers of the packages withdrawn, the vessel and date of importation, the description, quantity, separate value of each package, and total dutiable value of the merchandise, and shall be signed by the party making the withdrawal.

SEC. 254. No withdrawal for export shall be allowed before the liquidation of the warehousing entry, or a special liquidation for such items as refer to the merchandise exported, and there shall be no abatement nor allowance of duties on account of damage, loss, or deterioration of merchandise while in warehouse, except as herein provided.

SEC. 255. No merchandise shall be removed from a bonded warehouse without a duly signed permit containing the designation of said warehouse, the date of the receipt of the merchandise therein, and the word "deliver," and date thereof, certified by the person in charge of the storage books at the custom-house.

SEC. 256. A withdrawal for consumption must be made in duplicate, in the prescribed form, and must be signed by the importer or a party authorized by him. If by the latter, the original importer must place, upon the withdrawal, his written authority for the substitution. No oath or declaration shall be required for withdrawals from bond.

SEC. 257. On presentation of such withdrawal to the collector it shall be compared with the record of the bond upon the warehouse ledger, and, if they agree, the item shall be entered therein, with the amount of duty due thereon. A permit for delivery shall thereupon be filled out.

The customs officer in charge of the storage accounts shall make upon the permit a statement of storage and labor and other charges due upon the packages to be withdrawn. After the duties and charges shall have been registered and paid to the collector, the permit shall be signed by the collector and returned to the importer or his representative for presentation to the storekeeper at the bonded warehouse, who shall thereupon deliver the merchandise.

SEC. 253. All permits received for the delivery of packages from bonded warehouses shall be entered upon the warehouse books and returned by the storekeeper thereof to the custom-house, stamped with date of delivery, and due note thereof shall be made upon the storekeeper's record.

SEC. 259. The withdrawal of goods from warehouse for exportation at the port of original importation shall be made in duplicate in the prescribed form.

If exported by other than the original importer, the same authority shall be required as in case of withdrawal for consumption. The export shall be made under the original marks of importation. Additional port marks may be made by authority of the collector and under the supervision of a customs officer, but both the original and the port marks shall appear in all papers pertaining to the exportation.

The withdrawals shall be verified in the following form:

"DECLARATION ON EXPORT WITHDRAWAL.

"I, ..., do solemnly, sincerely, and truly declare that the goods, wares, and merchandise described in the within withdrawal, now delivered by me to the collector of the customs for the port of, are truly intended to be exported by me to the port of, as stated in said entry, and by the vessel (or route) therein indicated, and are not intended to be relanded or consumed within the limits of the Philippine Islands; and that, to the best of my knowledge and belief, the said goods, wares, and merchandise are the same in quality, quantity, value, and package (wastage and damage excepted) as at the time of importation.

"

"Exporter.

"PORT OF.....

"Declared this day of, 190 .., before me.

"

"Collector."

SEC. 260. The withdrawal having been duly entered in the warehouse accounts, the exporter shall give bond, with satisfactory security, in a penal sum equal to double the amount of the estimated duties on the goods, to produce the proof required by law of the landing of the same beyond the limits of the Philippine Islands, which bond shall be in the following form:

"EXPORT BOND.

"Know all men by these presents, that we, ... as principals, and, as sureties, are held and firmly bound unto the Government of the Philippine Islands in the sum of dollars; for the payment whereof to the Government of the Philippine Islands we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents.

"Witness our hands and seals, at the port of this day of, nineteen hundred and

"Whereas the following described merchandise having been heretofore duly imported into the Philippine Islands and entered for warehousing in bond, and having been so warehoused at the abovenamed port according to law, hath been this day entered for withdrawal and exportation in bond, namely (here describe the merchandise by marks, numbers, description, and number of packages, with their contents), which said merchandise is also described in an export entry of this date, numbered, and is to be exported in the (ship or vessel, describing the same) known as the (here insert the name of the vessel), whereof is at present master, now lying in the abovenamed port, and bound for the port of: and whereas it is intended that the said merchandise shall be exported as aforesaid, under and by virtue of the laws and regulations of the Philippine Islands relating to the exportation of imported goods, without the payment of duties thereon:

"Now, therefore, the condition of this obligation is such that if the aforesaid merchandise shall, in good faith, be actually exported and landed abroad, according to the true intent and meaning of these presents, and shall not, nor any part thereof, be relanded at any port or place within the limits of the Philippine Islands, and if the certificates and other proofs required by law and the regulations of the Insular Collector, showing the delivery of the same at the said port of destination, or at any other port or place without the limits of the Philippine Islands, shall be produced and deposited with the collector of customs for the time being at the said port of withdrawal within from the date hereof, then this obligation to be void; otherwise to

remain in full force and virtue.

"..... (SEAL.)

"..... (SEAL.)

"..... (SEAL.)

"Signed, sealed, and delivered in the presence of:

".....

"....."

SEC. 261. The bond having been duly executed, a permit shall be issued directing the storekeeper to deliver the goods to the surveyor for exportation under his supervision.

SEC. 262. The withdrawal shall be transmitted to the proper officer, with directions to cause the merchandise described therein to be laden for exportation, indicating such as is to be weighed, measured, or gauged.

SEC. 263. A special return of the weight, gauge, or measure of the merchandise must, when required, be made to the collector.

SEC. 264. The export bond shall be canceled upon the presentation of satisfactory evidence that the merchandise has been duly landed at a foreign port.

SEC. 265. Any person convicted of altering, defacing, or obliterating any mark which has been placed by an officer of the revenue on any package of warehoused merchandise shall be liable to a penalty of not more than five hundred dollars for every such offense.

SEC. 266. If any importer or proprietor of any warehoused merchandise, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the merchandise, except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor and any agent or employee so offending shall each be liable to a penalty of one thousand dollars for every such offense.

SEC. 267. If any warehoused merchandise shall be fraudulently concealed in or removed from any public or private warehouse, such goods shall be forfeited to the Government of the Philippine Islands; and all persons convicted of fraudulently concealing or removing such merchandise, or of aiding or abetting such concealment or removal shall be liable to the same penalties as are imposed, for the fraudulent introduction of merchandise into the Philippine Islands.

SEC. 268. The Insular Collector may from time to time establish, such rules and regulations, not inconsistent with law, for the due execution of the provisions relating to warehouses, and to secure a just accountability under the same, as he may deem to be expedient and necessary.

CHAPTER XIX.

LIGHTERAGE AND CARTAGE.

SEC. 269. When goods are sent from an importing vessel to a warehouse, or from one vessel or conveyance to another, or from the warehouse to vessel or car, the same, as well as all unclaimed merchandise, and all packages ordered for examination, must be delivered to lightermen, cartmen or draymen authorized by contract in appointed by the collector, and after such lightermen, cartmen, or draymen authorized by contract, have given

bond to the Government of the Philippine Islands in an amount prescribed by the collector, with two sureties, conditioned for the faithful performance of their duty as draymen, cartmen, or lightermen.

The following is the form of bond to be used for bonded lighter, men, draymen, or cartmen, unless otherwise prescribed by the Insular Collector, namely:

"Know all men by these presents that we, ..., are held and firmly bound unto the Government of the Philippine Islands in the sum of dollars, for which payment, well and truly to be made, we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents.

"Sealed with our seals this day of, nineteen hundred and

"Whereas the said has made application to be appointed one of the custom-house, within and for the port of: Now, the condition of this obligation is such that if the said shall well and truly perform the several duties of a custom-house, according to the rules and regulations prescribed by the Insular Collector relative to lighterage, carriage, and drayage of goods in bond, and so forth, and the regulations prescribed by the collector at the port of in relation to said lighterage, cartage, and drayage, and shall make good to whom it may concern all loss or damage which may happen in the by said of or to any goods, wares, or merchandise from vessels to bonded warehouses, or to public store, or from one warehouse to another, or to any other place, when directed by a proper officer of the customs, then this obligation to be void; otherwise to remain in full force and virtue.

"..... (SEAL.)

"..... (SEAL.)

"..... (SEAL.)

"Signed, sealed, and delivered in the presence of:

".....,

"....."

SEC. 270. Any person, firm, or corporation owning one or more lighters, barges, cascoes, propellers, drays, or carts may, upon producing evidence of good character to the collector, be appointed by him to perform the duties prescribed in the preceding section; and in instances where a general bond is advisable, such bond may be executed covering all the lighters, barges, cascoes, propellers, drays, carts, and so forth, owned or managed by the person or persons giving the bond, which shall be in an amount, to be designated by the collector and approved by the Insular Collector.

CHAPTER XX.

MERCHANDISE UNCLAIMED AND UNDER GENERAL ORDER.

SEC. 271. All merchandise remaining on board any vessel and for which no delivery permit has been received by the discharging inspector at the expiration of the period allowed by law for the discharge of the cargo, shall be sent by the inspector to a general-order warehouse, unless otherwise ordered by the collector. But if the owner, consignee, or master of any vessel so requests, the unpermitted cargo may be sent to general-order warehouse on one day's notice to the collector after the entry of the vessel. Where bill of lading makes the cargo deliverable

immediately after the entry of the vessel, such cargo may be landed at once, and, if unpermitted, stored in general-order warehouse. At the expiration of forty-eight hours, no permit for their delivery having been received by the inspector, the collector may send the merchandise to the general-order store and have the same weighed or gauged, if required.

SEC. 272. Merchandise taken possession of in accordance with the provisions of the foregoing section shall be deposited by the collector in public stores of class one, if there be any such at the port, or, if not, then in some bonded warehouse of class three, specially designated for the purpose by the collector, with the approval of the Insular Collector. In either case, storage at the ordinary rates and all expenses must be paid by the owner or consignee, or, when the goods are sold as unclaimed, from the proceeds.

SEC. 273. In all cases where unclaimed merchandise is taken possession of by the collector the permit shall be in the following form:

"ORDER TO SEND UNCLAIMED GOODS TO PUBLIC STORE OR BONDED WAREHOUSE.

"COLLECTION DISTRICT OF

"Custom-house

"To the Inspector on board the

"You will send to all goods remaining on board the, from, for which no order or permit has been received at this date, excepting gunpowder and other explosive substances, which you will retain on board, and give notice thereof to this office.

.....

"Collector of Customs."

SEC. 274. At any time within ninety days after importation merchandise so taken possession of may be claimed by the consignee and due entry made thereof. But if not so entered within ninety days, it must be sold at public auction at the next ensuing regular sale. Provided, That at any time previous to being listed for may be entered for consumption or warehouse, and withdraw payment of duty and expenses.

SEC. 275. Unless it shall appear by the invoice, bill of lading, and manifest, or other satisfactory evidence, that merchandise arriving in the Philippine Islands and remaining in general-order warehouse without examination or appraisement was, when shipped at the foreign port, destined for immediate exportation from the Philippine Islands, no exportation thereof will be permitted except under entry for warehouse and exportation in bond and appraisement made, as provided in such cases.

SEC. 276. A true copy of the cargo manifest of every vessel arriving at a port in the Philippine Islands from a foreign country shall be transmitted by the collector of such port to the Auditor of the Archipelago, after the cargo for such port is unladen and has been entered or taken up as unclaimed; but before the transmission of such copy, said collector shall note thereon (preferably in red ink) against the respective consignments the character thereof, the entry numbers and dates of such entries.

SEC. 277. Regular sales of unclaimed goods and goods remaining in warehouse beyond one year, unless such time shall have been extended as herein provided, shall be made as often as twice in every year, or offerer at the discretion of the collector of the port.

CHAPTER XXI.

SALES OF UNCLAIMED, SEIZED, ABANDONED, AND CONFISCATED GOODS AND MERCHANDISE.

SEC. 278. Any seized, unclaimed, or abandoned merchandise remaining unsold for want of bidders after any sale held in accordance with articles thirteen and fourteen of the United States Provisional Customs and Tariff Regulations in the Philippine Islands and the amendments thereto, or in accordance with the corresponding sections of this Act relating to such sales, shall be examined by the collector of customs as prescribed in section two hundred and seventy-nine of this Act, and if of no commercial value, or unfit for use or sale, or a menace to the public health, shall be dropped and destroyed, and a certificate in triplicate to that effect made out, and one copy forwarded with the account of sales.

SEC. 279. Before dropping and destroying any seized, unclaimed, or abandoned merchandise as prescribed in section two hundred and seventy-eight of this Act, the collector of customs shall appoint a board to consist of two responsible customs officers of high position, one of whom shall be an appraiser, and one representative from the office of the Board of Public Health, or of the public officer acting in similar capacity, which board, appointed by the collector of customs shall examine and appraise said merchandise, and if the same shall be found to be of no commercial value, or unfit for use or sale, or a menace to the public health, the board shall so certify in writing the collector of customs, who shall forthwith order the merchandise so certified delivered, over receipt in triplicate, to the representative of the Board of Public Health, or of the public officer acting in similar capacity, to be destroyed in the way best meeting the necessities of the case.

SEC. 280. Any seized, unclaimed, or abandoned merchandise in the possession of the collector of customs, which in his opinion constitutes, by its state or condition, a menace to the public health, shall be examined and ordered to be destroyed by him in accordance with the provisions of section two hundred and seventy-eight of this Act: Provided, That the board of officers appointed by the collector of customs shall be required to certify only that said merchandise constitutes a menace to the public health, without regard to its commercial value or the possibility of selling the same.

SEC. 281. Boards of public health, or public officers acting in similar capacity at ports of entry in the Philippine Archipelago are hereby authorized and required to cooperate with collectors of customs in the manner prescribed by this Act, immediately upon receipt by them of a request in writing from the collector of customs, or as soon thereafter as may be possible.

The original copies of the papers in each case, including the receipt of the representative of the Board of Public Health, or the public officer acting in similar capacity, shall be transmitted by the collector of customs with his accounts current to which said papers pertain, and said papers, if in due form, shall constitute the authority of the collector of customs for such action.

SEC. 282. Except as otherwise specially provided, all goods, wares, or merchandise not duly entered and the duties paid or secured as provided by this Act, within ninety days after importation, and all bonded goods upon which the duties have not been paid within the prescribed period, and all seized or confiscated goods, wares, or merchandise, shall be sold at: auction by order of the collector, as hereinbefore prescribed, after ninety days' public notice, which notice shall be posted in a conspicuous place in the custom-house where the sale is to take place. If, in the judgment of the collector the value of any one consignment of the property to be sold shall exceed five hundred dollars, a notice of such sale of such consignment shall be published weekly during the period of ninety days preceding such sale in a newspaper in general circulation in the town in which such sale is to take place, if any such paper there be.

SEC. 283. After the deduction from the proceeds of the sale of the proper duties thereon, and all proper charges and expenses for labor, storage, carriage, advertising, and sale, the collector shall hold the balance for ten days, subject to the claim of the owner of such goods. Failing such demand he shall deposit such balance with the Insular Treasurer, as a special deposit to be paid to the proper claimant demanding the same within one year thereafter, upon such evidence and in such manner as the Insular Auditor shall prescribe.

In all such cases the collector shall fully report his action in the matter, together with all the particulars, to the Insular Collector and to the Insular Auditor.

After one year all such special deposits unclaimed and unpaid shall be covered into the Insular Treasury as customs receipts.

CHAPTER XXII.

STAMPS.

SEC. 284. The following papers shall not be issued, received, granted, or in any manner recognized by any customs officer unless there shall be affixed thereto a lawful customs stamp or stamps of the Philippine Islands, representing the value in United States currency as follows, subject to the exemptions prescribed by section one hundred and thirty-five of this Act for vessels possessing second-class coastwise licenses:

Each clearance,

\$2.00

Original inward manifest of each vessel

2.00

Each outward foreign passenger list

.50

Each bill of health

.50

Each original export entry exceeding \$25 in value

.50

Each, original import entry exceeding \$25 in value

.50

Each original withdrawal entry

.20

Each entry for immediate transportation in bond

.50

Each original free entry, except free entries of stores for Government use, exceeding \$10 in value

.20

Each original certificate

0.50

Each original bond

.50

Each copy of official document

.50

Until fine provision can be made for printing a supply of customs stumps, the Insular Collector is authorized to make requisition upon the Collector of Internal Revenue of these Islands for a sufficient number of internal revenue stamps, which shall first be stamped across their face with the word "Customs," and then kept for sale by customs officers for use in compliance with the provisions of this section. The funds accruing from the sale of the internal-revenue stamps so used and sold for customs purposes, and from the sale of all customs stamps, shall be regularly deposited as customs collections. These stamps shall be in lieu of the internal-revenue stamps heretofore used on the above-mentioned customs documents.

SEC. 285. The fees lawfully chargeable upon the issue to vessels of certificates of protection, or of licenses for the coasting trade, or other papers pertaining thereto, shall be received in cash by collectors before the issuance thereof, and the amount received and the date of such receipt and the signature of the officer receiving the same shall be entered on such paper.

CHAPTER XXIII.

PROTESTS AND APPEALS.

SEC. 286. The decision of the collector of customs at a subport of entry as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to the dutiable value of merchandise, and as to all fees and exactions of whatever character shall be final and conclusive against all

persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, having first paid all duties, fees, and charges and exactions, within two days, exclusive of Sundays and holidays, after such payment, as well in cases of merchandise entered in bond as for consumption, if dissatisfied with such decision, give notice in writing to the collector of customs, setting forth distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto.

Upon such payment and notice the collector of customs shall examine and decide the case thus submitted, and if such decision shall sustain the protest of the owner, importer, consignee, or agent of such merchandise, or of the person paying such fees, charges, and exactions other than duties, the entry shall be reliquidated accordingly. But if such decision shall be adverse to the protest of the owner, importer, consignee, or agent of such merchandise, or to the person paying such fees, charges, and exactions other than duties, said person or persons may, within five days, exclusive of Sundays and holidays, after notification in writing to them by the collector of customs of such adverse decision, give notice in writing to the collector of customs of his or their dissatisfaction with such adverse decision, which notice, together with the entry, invoice, and all other papers and exhibits connected therewith, shall be forthwith transmitted to the Insular Collector, who shall examine and decide the case thus submitted, and such decision shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector of customs, or person acting as such, who shall reliquidate the entry accordingly, except in cases where the person paying such duties, fees, charges, and exactions other than duties shall appeal from the imposition thereof to the Court of Customs Appeals in the manner hereinafter provided, and in cases where the Secretary of Finance and Justice shall certify in writing that, in his opinion, such decision ought to be revised by the Court of Customs Appeals. For the purposes of this section, it shall be the duty of the Insular Collector immediately to give notice in writing to the Secretary of Finance and Justice of all appeals that have come to him by virtue of this section and of his decisions thereon, where such decisions shall have reversed the decision of the collector of customs or where the decisions of the insular Collector, acting as collector for the port of Manila, shall have been adverse to the Government.

SEC. 287. If the decision of the Insular Collector, acting either as collector of customs for the port of Manila, or on appeal to him from a collector of customs, shall be adverse to the claim of the owner, importer, consignee, or agent of merchandise, or of the person paying to the collector of customs fees, charges, and exactions other than duties, the owner, importer, consignee, or agent, or the person paying the fees, charges, and exactions may, within five days, exclusive of Sundays and holidays, after notification in writing to him by the collector of customs of such adverse decision, appeal therefrom to the Court of Customs Appeals by giving notice in writing to the collector of customs of his or their dissatisfaction with such adverse decision, which notice shall be forthwith transmitted by the collector of customs to the Insular Collector, who shall thereupon forthwith certify and transmit to the clerk of the Court of Customs Appeals such notice of appeal, together with the entry, invoices, and exhibits, and all other papers connected therewith, and his decision thereon, and the court shall proceed, upon notice to the appealing party and to the Attorney General, to examine the case submitted, and its decision shall be final and conclusive upon all persons interested therein, and the records shall be transmitted to the Insular Collector and the entry shall be reliquidated accordingly.

In case the decision of the Insular Collector, acting in his capacity as collector of customs for the port of Manila, or upon appeal to him from the collector of customs, shall be adverse to the Government on the matter at issue and the Secretary of Finance and Justice shall certify in writing that, in his opinion, such decision ought to be revised by the Court of Customs Appeals, it shall be thereupon the duty of the Insular Collector to certify and transmit his decision, together with the entry, invoices, and exhibits, and all other papers connected therewith, to the clerk of the Court of Customs Appeals, and that court shall, upon notice to the Attorney General, and to all

parties interested, reexamine and determine the case, as last above provided, and its decision shall be final.

SEC. 288. The evidence taken before either the collector of customs or the Insular Collector may if competent, be used before said court, and said court may receive further evidence pertinent to the issue. The court may make general rules governing proceedings before it. Costs may be allowed to the Government or to the adverse party, in the discretion of the court, but such costs shall not exceed those allowed to parties in actions pending in the Supreme Court for the Philippine Islands, as established by the Code of Procedure in Civil Actions and Special Proceedings. The court shall have the power to determine all questions arising in the appeal, including the question as to whether any duty, exaction, imposition, or fee can lawfully be imposed. The remedy by appeal to the Court of Customs Appeals is exclusive of all other remedies upon all questions arising relating to the customs duties, or the administration thereof, under this Act. No right of action shall exist on the part of the owner, importer, exporter, or consignee to recover back any duties, fees, exactions, or fines by him or them paid, except by means of appeal in accordance with the provisions of this Act. No appeal shall be to any tribunal from the judgment of the Court of Customs Appeals, nor shall any tribunal have the right to review its decisions or proceedings in any form.

SEC. 289. The Court of Customs Appeals shall consist of three judges, the Secretary of Finance and Justice to be the president of such court one of the judges of the Supreme Court, to be designated, from time to time, by the Civil Governor, shall be the second member, competent person to be appointed by the Civil Governor, with the advice and consent of the United States Philippine Commission, shall be the third member. The third member of the court shall act as its clerk and shall receive a compensation at the rate of four thousand five hundred dollars per year, in money of the United States. He shall possess the qualifications required by law for judges of the Supreme Court, and may he required to perform a the duties of a judge of a Court of First Instance of any province in the Islands, when directed in writing to do so by the Civil Governor, in which case his acts, proceedings, and judgments shall be of equal validity as though he were the regular judge of the Court of First Instance in the province in which he shall perform such duties. Judges of the Court of Customs Appeals shall have power to administer oaths, and, as to proceedings pending before it, the court shall have all power of the Supreme Court for the Philippine Islands, as defined in Acts Numbered One hundred and thirty-six and Numbered One hundred and ninety. It shall be a court of record and have a seal. Two judges shall constitute a quorum for the transaction of business. It shall be the duty of the Attorney General, or some person detailed from his office for that purpose, to represent the Government before the court in aid of the Insular Collector. The judges shall, before entering upon the performance of their duties, take the oath required by law to be taken by judicial office. The clerk may employ such deputies, clerical assistants, typewriters, stenographers, and messengers, and at such salaries, as a majority of the judges shall authorize. Said court shall be deemed to be always open.

SEC. 290. Whenever a collector of customs shall administratively impose any fine or penalty, or decree any forfeiture or confiscation, the person against whom such fine, penalty, or forfeiture or confiscation has been adjudged by the collector may appeal therefrom to the Collector of Customs for the Philippine Archipelago, and his decision, either as collector of the port of Manila or on appeal, shall be final, except in cases wherein the amount of the fine or penalty, or the value of the property forfeited or confiscated, shall exceed five hundred dollars, in which case an appeal may be taken there from the Court of Customs Appeals in the manner provided in the three preceding sections. In case of such appeal, the Court of Customs Appeals shall proceed to determine the issue, as is provided in case of other appeals in the preceding sections.

SEC. 291. Whenever the penalty of imprisonment is imposed by the terms of this Act for violation of any of its provisions, it shall be the duty of the Attorney General to institute, in proper cases before the Court of Customs Appeals, proceedings in the ordinary form of criminal prosecutions, for the conviction of the person charged, and

that court shall have the power to try and determine the question of the guilt or innocence of the defendant so charged and to impose such sentence as the law warrants in case of conviction, and its decision shall be final. The collection of fines imposed by the court may be enforced by imprisonment, as in case of other crimes or misdemeanors, in accordance with such law as is now, or may be hereafter, provided.

SEC. 292. Protests which fail to point out distinctly and specifically the precise objection of the person protesting to the action of the customs authorities will not be entertained; nor will any protest be entertained on the action of the collector as to excessive sea stores.

SEC. 293. The Insular Collector, collectors of customs at subports of entry, and their respective deputies duly appointed, or any of them, are hereby authorized to administer oaths, and said Insular Collector, collectors of customs at subports of entry, or their respective deputies duly appointed, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person, touching any matter or thing which the or either of them, may deem material respecting any merchandise, in ascertaining the dutiable value or classification thereof; and they or either of them may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector of customs and preserved for use or reference until the final decision of the Insular Collector shall be made respecting the valuation or classification of said merchandise, as the case may be.

SEC. 294. If any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any material interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by the Insular Collector, collectors of customs at subports of entry, or their respective deputies duly appointed, or any of them, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the Insular Collector may make of the merchandise shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before the Insular Collector or collector of customs at subport of entry, or any of their deputies duly appointed, shall be deemed guilty of perjury and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

SEC. 295. A permanent record shall be kept by all collectors of all protests at their respective ports, with particulars of the successive steps taken in each case.

SEC. 296. Whenever a decision has been made by the Insular Collector in regard to the classification of any kind of merchandise, and no appeal has been taken within the period as prescribed by this Act, such decision shall govern the liquidation of the particular case which was the subject of the decision. In the absence of any appeal and of contrary instructions, all similar goods shall be treated in liquidation in accordance with the classification established by the Insular Collector.

SEC. 297. Importers filing protests involving questions of fact must, if the nature of the merchandise permits, within five days after filing the protests, supply the collector with samples of the merchandise covered thereby. Such samples shall be verified by the officer who is immediately responsible for the classification against which the protests are filed, and shall be transmitted to the Insular Collector with the protests to which they belong.

SEC. 298. No collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the liability to duty or the classification of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might be entitled to appeal from the decision of said collector or other officer, nor shall any collector or other officer of the customs service be liable to an action for the recovery of duties paid, whether under protest or otherwise, the remedy given by this Act by way of appeal being

hereby declared to be exclusive.

SEC. 299. All final judgments, when in favor of the importer, shall be certified by the Court of Customs Appeals to the Insular Auditor and paid pursuant to appropriation by settlement warrant upon the Insular Treasury.

SEC. 300. The money necessary for the repayment of duties exacted or paid in excess of the amounts found and on final liquidation, or for the payment of fines or penalties remitted, shall be estimated and included by collectors or other proper officers in their regular estimates for appropriations, and shall be disbursed only pursuant to appropriation upon proper certified statements in such form as the Insular Collector shall prescribe, but in every case application for review, if pending, must be withdrawn before the preparation of any such statement.

CHAPTER XXIV.

FINES, PENALTIES, SEIZURES, AND FORFEITURES.

SEC. 301. The importation of dutiable merchandise by sea from any foreign country in a vessel of less than thirty tons burden shall subject both vessel and cargo to seizure and forfeiture.

SEC. 302. The master of any vessel arriving at a port in the Philippine Islands having firearms, gunpowder, cartridges, dynamite, or any other class of explosives and munitions of war concealed on board his vessel, or not contained in the ship's manifest, shall be liable to a fine of not exceeding two thousand dollars, and all of such articles, together with such vessel, shall be seized and forfeited.

SEC. 303. Except as provided by the last preceding section, if any merchandise be found on board any vessel from a foreign port which is not included in her manifests, produced as required by this Act, the master shall forfeit an amount equal to double the duties fixed therefor: Provided always, That if it appears to the collector that such omissions occurred with intent to defraud the revenue, the master shall in addition forfeit an amount equal to the value of the merchandise not manifested, and all such merchandise belonging or consigned to the officers or crew of the vessel shall be seized and forfeited but if such merchandise belongs to any other person acting in good faith the same shall be released upon payment of the regular duties and charges thereon. If any package or article named on the manifest be missing on the arrival of the vessel, or if the merchandise on board does not otherwise agree with the manifest delivered by the master, except as above prescribed, the master shall be liable to a penalty of not less than two hundred and fifty dollars and not more than two thousand five hundred dollars, and in addition an amount equal to the value of the said missing merchandise as ascertained by the collector of customs, unless the collector shall be satisfied that such deficiency or disagreement occurred without fraudulent intent, in which case said penalty shall not be inflicted: Provided, nevertheless, That, if such disagreement or deficiency is found by the collector to be due to the carelessness, negligence, or incompetence of the master of the vessel, her owners, or agents, a penalty of not more than the value thereof may be imposed upon the master for each package missing or materially disagreeing in marks, character, or otherwise with the description thereof in the manifest.

All penalties inflicted under the provisions of this section shall be forthwith reported to the Insular Collector with full particulars of the offense committed and of the previous conduct of the master in like matters.

SEC. 304. Whenever an entry of imported merchandise is permitted by the collector, which shall not be accompanied by the invoices as required by this Act, a penalty of twenty-five per centum of the amount of duties on such importation may be imposed upon the importer: Provided, That the value of the goods in such entry shall be more than one hundred dollars: And provided further, That the penalty shall not be less than five dollars in any one case.

SEC. 305. For failure to pay the amount of liquidated duties of a liquidation within five working days after the

notice of liquidation has been publicly posted in the custom-house, a penalty of five per centum of the amount found due the revenue on liquidation shall be added thereto and collected therewith.

SEC. 306. If any seal placed upon any vessel, compartment, car, or other conveyance by a customs official is willfully broken or destroyed, a penalty of not exceeding one thousand dollars may be imposed upon the master, conductor, or other person in charge thereof for each seal so broken or destroyed.

SEC. 307. A penalty of not more than one thousand dollars may be imposed upon the master of any vessel that shall discharge any cargo at any other than the designated time or place, but the imposition and collection of the penalty in this section prescribed shall not exempt the owner or consignee of the goods or the owner or master of the vessel from any payment of the duties on the goods so discharged, nor from any of the penalties imposed by the terms of this Act for smuggling or other frauds upon the revenue.

SEC. 308. If the gross weight of any article or package described in the manifest of an importing vessel is found to exceed by more than ten per centum the gross weight as declared in the manifest or bills of lading thereof, a penalty not exceeding twenty-five dollars and an amount equal to ten per centum of the value thereof for each such package or article shall be imposed upon the master of the importing vessel, unless it shall be established to the satisfaction of the collector by the master or consignee that such excess of weight was the result of mistake and without fraud.

SEC. 309. Whenever any article subject to duty is found in the baggage of any person arriving within the Philippine Islands, which was not at the time for making entry of such baggage mentioned to the collector or other proper customs official before whom such entry was made by the person making entry, such article shall be seized, and the person in whose baggage it is found shall be liable to a penalty of treble the value of such article, and to the other penalties prescribed for frauds upon the customs revenues, unless it shall be established to the satisfaction of the collector that the failure to mention or declare was without fraud.

SEC. 310. Goods found to be fraudulently entered, either as to value, quantity, or character, and all goods which have been the subject of an attempt to import into the Philippine Islands without going through the custom-house, or to export from the Philippine Islands without proper entry thereof and payment of lawful duties and charges thereon, and merchandise of prohibited importation, whether declared or not, shall be seized and disposed of as is in this Act provided for the disposition of seized property.

SEC. 311. When imported merchandise shall be so declared and entered as to the value or classification thereof that the duties, 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 penalty may be imposed upon the importer of not less than the additional amount required to pay the duty on such merchandise, and not more than five times such additional amount so required, and no delivery of any of the merchandise included in such entry shall be made until such penalty has been paid.

SEC. 312. If, upon examination of goods sought to be exported, it is found that the actual gross weight of such goods exceeds by more than ten per centum the gross weight declared in the bills of lading and export declaration, a penalty may be imposed upon the exporter of an amount not exceeding ten times the export duty on such goods.

SEC. 313. For the purposes of this Act, whenever any fine, penalty, seizure, confiscation, or forfeiture is herein prescribed, in respect to any person, beast, merchandise, vehicle, vessel, or article of any description, the collector of customs shall impose, collect, execute, and enforce the same in his official capacity without further process of

law, unless otherwise specifically stated in this Act: Provided, That nothing in this section contained shall be construed to prevent the arrest or seizure and temporary detention of any person, beast, merchandise, vehicle, vessel, or article, for the purpose of preventing the escape or removal thereof from customs surveillance or custody: And provided further, That any beast, merchandise, vehicle, vessel, or article, as to which any fine, penalty, seizure, confiscation, or forfeiture has been decreed as herein provided, either by the Collector of Customs or by the Court of Customs Appeals, shall be sold in the manner prescribed by this Act for the sale of seized or confiscated merchandise, and in cases of lines or penalties, or both, the amount of the fine, or, if so decreed, the equivalent of the penalty, or both, as the case may be, together with the expenses of sale and other proper charges, shall be deducted from the proceeds of the sale and the remainder shall be held subject to the claim of the owner, in the same way as in sales for customs duties, and in cases of seizure, confiscation, or forfeiture the net proceeds of the sale shall be deposited in the Insular Treasury as in such case prescribed by this Act.

SEC. 314. Any officer or employee of the customs service in the Philippine Islands who willfully makes or grants any false license, or any other false document of or for any vessel, or who falsely and corruptly describes the admeasurement of any vessel, shall, upon conviction, be punished by a fine in any sum not exceeding five thousand dollars, or imprisonment not exceeding ten years, or both, in the discretion of the court.

SEC. 315. Any person who shall give, or offer to give or promise, to give, any money or thing of value, directly or indirectly, to any officer or employee of the Government of the Philippine Islands in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, exportation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or of the liquidation of the entry thereof, or shall by threats or demands, or promises of any character, attempt to improperly influence or control any such officer or employee of the Government of the Philippine Islands as to the performance of his official duties, shall, on conviction thereof, be fined not exceeding two thousand dollars, or be imprisoned at hard labor not more than five years, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with unlawful intention.

SEC. 316. Any officer or employee in the customs service of the Government of the Philippine Islands who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value, in connection with or pertaining to the importation, exportation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or liquidation of the entry thereof, on conviction thereof shall be fined not exceeding five thousand dollars, or be imprisoned at hard labor not more than ten years, or both, in the discretion of the court. And evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with unlawful intention. The reception of a gift by any officer or employee in the Philippine customs service from any importer or exporter, either directly or indirectly, shall prima facie be deemed to be a violation of the provisions of this section.

SEC. 317. If any owner, importer, consignee, agent, or other person shall make or attempt to make any entry of imported or dutiable exported merchandise by means of any false or fraudulent invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the Government of the Philippine Islands shall be deprived of the lawful duties, or any portion thereof, embraced or referred to in such invoice,

affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be seized and forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof, in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates, and such person shall, upon conviction, be fined for each offense a sum not exceeding five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

SEC. 318. All fines, pecuniary penalties, and forfeitures which may have been administratively imposed by the Collector of Customs, or the Insular Collector, or the Secretary of Finance and Justice, under the provisions of this Act, may likewise be enforced by action in court in the name of the Government of the Philippine Islands.

SEC. 319. The moneys mentioned in this Act are in the currency of the United States. All fines, charges, or penalties prescribed by this Act shall be imposed and collected in money of the United States or such equivalents thereof as are by law permitted to be received.

CHAPTER XXV.

SEARCHES AND SEIZURES.

SEC. 320. It shall be lawful for any officer of the customs, including inspectors, or of a revenue cutter, or authorized agent of the Insular Collector, or other person specially appointed for the purpose in writing by the Collector, to go aboard any vessel within the limits of any collection district of the Philippine Archipelago, and to inspect, search, and examine the same, and any person, trunk or envelope on board, and to this end to hail and stop such vessel if under way, to use all necessary force to compel compliance; and if it shall appear that any breach or violation of the laws of the Philippine Islands has been committed, whereby or in consequence of which such vessel, or the merchandise, or any part thereof, on board of or imported by such vessel, is liable to forfeiture, to make seizure of the same or any part thereof, and to arrest, or in case of escape or any attempt to escape, to pursue and arrest any person engaged in such breach or violation.

SEC. 321. The original appointment in writing of any person specially appointed under the provisions of the previous section shall be filed in the custom-house where such appointment is made.

SEC. 322. Any of the officers or persons authorized to board or search vessels may stop, search, and examine, within the limits of any collection district of the Philippine Archipelago, any vehicle, beast, or person on which or whom he or they shall suspect there is merchandise which is subject to duty or shall have been introduced into the Philippine Islands in any manner contrary to law, whether by persons in possession or charge, or by, in, or upon such vehicle, beast, or person, or otherwise, and to search any trunk, envelope, or person, wherever found, in which he may have reasonable cause to suspect there is merchandise which was imported contrary to law and if any such officer or other person so authorized shall find any merchandise on or about any such vehicle, beast, or person, or in any trunk or envelope, which he shall have reasonable cause to believe is subject to duty, or to have been unlawfully introduced into the Philippine Islands, whether by the person in possession or charge, or by, in, or upon such vehicle, beast, or person, or otherwise, he shall seize and secure the same for trial, and in such case the officer shall arrest the person in whose custody such vehicle or beast, trunk or envelope, is found, and cause due prosecution to be instituted against such person, in case he shall have reasonable ground to believe that such person was knowingly engaged in the violation of the provisions of this Act.

SEC. 323. Every such vehicle or beast, or either, together with the teams or other motive power used in conveying, drawing, or propelling such vehicle or merchandise, and all other appurtenances, including trunks, envelopes, covers, and all means of concealment, and all the equipage, trappings, and other appurtenances of such

beast, team, or vehicle, shall be subject to seizure and forfeiture. If any person who may be driving or conducting, or in charge of any such carriage or vehicle or beast, or any person traveling, shall willfully refuse to stop and allow search and examination to be made as herein provided, when required to do so by an authorized person, he shall be punishable by a fine of not more than one thousand dollars, nor less than fifty dollars.

SEC. 324. No railway car or engine, or other vehicle or team used by any person or corporation, as common carriers, shall be subject to forfeiture by force of the provisions of this Act, unless it shall appear that the owner, superintendent, or agent of the owner in charge thereof at the time of such unlawful importation or transportation thereon or thereby was a consenting party, or privy to such illegal importation or transportation.

SEC. 325. The Insular Collector may from time to time prescribe regulations for the search of persons and baggage, and for the employment of female inspectors for the examination and search of persons of their own sex; and all persons coming into the Philippine Islands from foreign countries shall be liable to detention and search by authorized officers or agents of the Government under such regulations.

SEC. 326. Any person authorized by this Act to make searches and seizures, or any person assisting him or acting under his directions, may, if deemed necessary by him or them, enter into or upon or pass through tin; lands, inclosures, and buildings within the Philippine Archipelago, other than the dwelling house, of any person whomsoever, in the night or in the daytime, in order to the more effectual discharge of his official duties.

SEC. 327. If any collector, surveyor, inspector, or other person specially appointed by the collector, shall have cause to suspect a concealment of any merchandise, imported in violation of this Act, in any particular dwelling house, store building, or other place, within the Philippine Archipelago, they, or either of them, upon proper application on oath to any judge of First Instance, or to any justice of the peace, shall be entitled to a warrant to enter such house, store, or other place, in the daytime only, and there to search for such merchandise: and if any shall be found, to seize and secure the same for trial and all such merchandise on which the duties shall not have been paid, or secured to be paid, shall be seized and forfeited.

SEC. 328. If any master of a vessel coming into or having arrived at any port within the Philippine Islands shall obstruct or hinder, or shall intentionally cause any obstruction or hindrance to any officer in lawfully going on board such vessel for the purpose of carrying into effect any of the revenue laws of the Philippine Islands, he shall for every offense be liable to a penalty of not more than one thousand dollars nor less than fifty dollars.

SEC. 329. If any box, trunk, chest, cask, or other package shall be found in the cabin, steerage, or fore-castle of a vessel, or in other place separate from the residue of the cargo, the officer of the customs shall take a particular account of such package, and of the marks and numbers thereof, if any and a description thereof, and, if he judges proper, shall seal every such package and such account and description shall be by him forwarded without delay to the collector of the district to which the vessel is bound. If, upon arrival at the port of entry the package or packages so described, or any of them, are missing, or if any seal put thereon has been broken, the master shall be liable to a penalty for every package missing, or on which any seal shall be broken, of two hundred dollars, and shall also be subject to all the penalties in this Act prescribed for violation of the provisions of this Act by unlawful importation of merchandise, and the fact that such package or packages are missing, or that the seal thereon has been broken, shall be prima facie evidence of an unlawful importation of the goods contained therein.

SEC. 330. The inspector who may be put on board of any vessel shall secure, after sunset each evening or previous to his quitting the vessel, the hatches and other communications with the hold of such vessel or any part thereof he may judge necessary, with locks or other proper fastenings, which locks or other fastenings shall not be opened, broken, or removed until the following morning, or after the rising of the sun and in the presence of the inspector by whom the same were affixed, except by special license from the collector of the port first obtained.

If the lock's or other fastenings, or any of them, are broken or removed contrary to this section, or if any merchandise or package's are clandestinely landed, notice thereof shall be immediately given by the inspector to the collector of the port where the vessel may be; and the master of such vessel shall, for each offense, be liable to a penalty of not more than five hundred dollars, and shall also be subject to all the penalties in this Act prescribed for violation of the provisions of this Act by unlawful importation of merchandise, and the fact that such package or packages are missing, or that the seal thereon has been broken, shall be prima facie evidence of an unlawful importation of the goods contained therein.

SEC. 331. Every officer or other person authorized to make searches and seizures by this Act shall, at the time of executing any of the powers conferred upon him, make known, upon being questioned, his character as an officer or agent of the customs or Government, and shall have authority to demand of any person within the distance of three miles to assist him in making any arrests, search, or seizure authorized by this Act where such assistance may be necessary; and if such person shall, without reasonable excuse, neglect or refuse so to assist, upon proper demand, he shall be deemed guilty of a misdemeanor, punishable by a fine of not more than two hundred dollars nor less than twenty-five dollars.

SEC. 332. It shall be the duty of the several officers of the customs to seize and secure any vessel or merchandise which shall become liable to seizure by virtue of any law respecting the revenue, as well without as within their respective districts.

SEC. 333. Any person who assaults, resists, opposes, or interferes in any manner with any officer of the customs or person lawfully assisting him in the discharge of his duty, or offers them presents or bribes to influence or reward their acts, or who rescues or attempts to rescue any property that has been seized by a customs officer or a person so authorized, shall, upon conviction, be fined not less than one hundred dollars nor more than two thousand dollars, or be imprisoned not less than six months nor more than two years, or both; and any person who assaults an officer of the customs or any person lawfully assisting him in the execution of his duty, with an intent to commit a bodily injury on him, shall be imprisoned at hard labor for a term not more than ten years nor less than one year. But every officer of the customs exercising the powers of his position is required to make known his character if questioned.

SEC. 334. In all cases of seizure of property subject to seizure and forfeiture for any of the causes named in any provision of the law relating to customs, the collector shall cause a list and particular description of the property seized to be prepared in duplicate and an appraisement of the same to be made by two sworn examining officers under the revenue laws, if there are such officers at or near the place of seizure, but if there are not, then by two competent and disinterested citizens of the Philippine Islands, to be selected by him for that purpose, residing at or near the place of seizure, which list and appraisement shall be properly attested by such collector and the persons making the appraisal. For such services as appraisers they shall be allowed out of the revenue three dollars each for every day necessarily employed in such service.

SEC. 335. After such appraisal the collector or other proper officer shall give notice once a week, for three successive weeks, in some newspaper of general circulation in the province or city where such seizure shall have been made, and also notices shall be posted in proper public places, which notices shall describe the articles seized, and state the time, cause, and place of seizure, and shall require any person claiming such articles to appear and file with such collector of customs or other officer his claim to such articles within twenty days from the date of the first publication of such notice. If there be no newspaper of general circulation in the province, then notice shall be given by the posting of notices as in this section provided.

SEC. 336. Any person claiming the property so seized may, at any time within twenty days from the date of such

publication, file with the collector a claim, stating his interest in the articles seized, and upon depositing with such collector a bond to the Government of the Philippine Islands in the penal sum of two hundred and fifty dollars, with two sureties, to be approved by such collector, conditioned that, in case of the condemnation of the articles so claimed, the obligors shall pay all the costs and expenses of the proceedings to obtain such condemnation, and such collector shall thereupon transmit the claim, with the duplicate list and description of the articles seized and claimed, to the proper prosecuting officer of the district in which the port is situated, who shall proceed for a condemnation of the property in the ordinary mode prescribed by law.

SEC. 337. If no such claim shall be filed or bond given within the twenty days above specified, such collector shall give not less than fifteen days notice of the sale of the property so seized, by publication in the manner before mentioned and at the time and place specified in such notice, he shall sell at public auction the property so seized, and shall deposit the proceeds, after deducting lawful storage, if any, the actual expenses of such seizure, publication, and sale, in the Treasury of the Philippine Islands. The collector, however, shall have power to adjourn such sale from time to time for a period not exceeding thirty days in all, unless otherwise directed by the Insular Collector.

SEC. 338. Any person claiming to be interested in the property sold under the provisions of the preceding section may, within three months after such sale, apply to the Insular Collector for a remission of the forfeiture and a restoration of the proceeds of such sale, and the same may be granted by the Insular Collector upon payment of duties, if any, and upon satisfactory proof, to be furnished in such manner as he shall direct, that the applicant at the time of the seizure and sale of the property in question did not know of the seizure, and was in such circumstances as prevented him from knowing the same, and that such forfeiture was incurred without willful negligence or any intention of fraud on the part of the owner of such property, but no such remission or restoration shall be effective until approved by the Secretary of Finance and Justice.

SEC. 339. Whenever seizure shall be made of any property which, in the opinion of the collector, is liable to perish or waste, or to be greatly reduced in value by keeping, or which can not be kept without great disproportionate expense, whether such property consist of live animals or merchandise, and when no claim shall have been interposed therefor as is hereinbefore provided, the appraisers, if requested by the collector or principal officer making the seizure, at the time when such appraisal is made, shall certify on oath in their appraisal their belief that the property seized is liable to speedy deterioration, or that the expense of its keeping will largely reduce the net proceeds of the sale; and in case the appraisers thus certify, such collector or other officers may proceed to advertise and sell the same at auction, by giving notice for such time as he may think reasonable of such seizure and intended sale, by advertisement as hereinbefore provided and the proceeds of such sale shall be deposited with the Insular Treasurer as a special deposit, subject, nevertheless, to the payment of such claims as shall be presented within three months from the day of sale, and allowed by the Insular Collector. If no claim is presented to the Insular Collector within said three months such deposit shall be covered into the Treasury as customs receipts.

SEC. 340. The collectors of the several districts of the Philippine Islands, in all cases of seizure of any merchandise for violation of the revenue laws, are hereby authorized, subject to the previous approval of the Insular Collector, to release such merchandise on payment of the appraised value thereof, including the duties thereon.

SEC. 341. If any person shall fraudulently or knowingly import or bring into the Philippine Islands, or assist in so doing, any merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such merchandise after importation, knowing the same to have been imported contrary to law, such merchandise shall be seized, and forfeited and the offender shall be fined in a sum

not exceeding five thousand dollars nor less than fifty dollars, or be imprisoned for any time not exceeding two years, or both. Whenever, on trial for a violation of this section, the defendant is shown to have or to have had possession of such goods, such possession shall be deemed sufficient evidence to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the court.

SEC. 342. Whenever any seizure shall be made for the purpose of enforcing any forfeiture, the collector or other person causing such seizure to be made shall immediately give information thereof to the Insular Collector.

SEC. 343. Whenever a vessel, or the owner, master, or manager thereof, shall be subject to a penalty for the violation of the revenue laws, such vessel shall be seized and held for the payment of such penalty.

SEC. 344. All fines, penalties, and forfeitures lawfully incurred or imposed not enforceable or collectible by the respective collectors, either by reason of the nature of the statutory provision authorizing the same or by reason of there being no property under the control of the collector upon which the lien for such liability created by the imposition of such fine, penalty, or forfeiture can be enforced without a suit or criminal prosecution, shall be reported by the collector within ten days to the proper prosecuting officer of the district in which such fines, penalties, or forfeitures are incurred or imposed, together with a statement of all the facts and circumstances of the case within the collector's knowledge, or which may come to his knowledge from time to time, together with the names of the witnesses and the provisions of the law believed to be violated, on which a reliance may be had for condemnation or conviction.

SEC. 345. The prosecuting officer, upon receiving such report of the collector, shall cause suit or prosecution to be commenced and prosecuted without delay for the fines, personal penalties, and other forfeitures by law in such cases provided.

SEC. 346. All merchandise or property of any kind seized under the provisions of any law of the Philippine Islands relating to the customs shall, unless otherwise provided by law, be placed and remain in the custody of the collector or principal officer of the customs of the district in which the seizure shall be made, to abide adjudication by the proper tribunal, or other disposition according to law.

SEC. 347. The collector within whose district any seizure shall be made or forfeiture incurred for any violation of the duty laws, whenever it may become necessary to enforce the same in accordance with the provisions of section three hundred and forty-four of this Act, is hereby enjoined to cause suits for the same to be commenced without delay, and prosecuted to effect; and is, moreover, authorized to receive from the court within which such trial is had, or from the proper officer thereof, the sum recovered, after deducting all proper charges to be allowed by the court; and on receipt thereof he shall pay and distribute the same without delay, according to law.

CHAPTER XXVI.

COMPENSATION FOR DETECTORS AND INFORMERS.

SEC. 348. Whenever any officer of the customs, or other person, shall detect and seize goods, wares, of merchandise in the act of being smuggled, he shall be entitled to such compensation therefor as the Insular Collector shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure after deducting all duties, costs, and charges connected therewith.

Whenever any person not an officer of the Philippine Islands shall furnish to the proper prosecuting officer, or to any chief officer of the customs, original information concerning any fraud upon the customs revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or exporters, or their agents, or any officer or person employed in the

customs service, such compensation as the Insular Collector shall certify to be just and reasonable may, on such recovery, be paid to the person so furnishing information, not exceeding in any case the sum of five thousand dollars, but the compensation in it is section provided, when in excess of the sum of five hundred dollars, shall be subject to the approval of the Secretary of Finance and Justice.

No claim of either informers or seizing officers for compensation shall be allowed unless a sum not less than five dollars is available for award to the claimant.

CHAPTER XXVII.

CUSTOMS SURVEILLANCE.

SEC. 349. In order to secure the collection of the legal duties the custom-houses shall exercise surveillance over the coast, beginning with the moment when a vessel enters the jurisdictional waters of the Philippine Archipelago and concluding when the merchandise imported therein has been legal passed through the custom-houses, except that in cases of justifiable suspicion of fraud said merchandise may be followed in its transportation by coasting vessels, by railroad, or by any other means or in any other way by land or water, from one point in the islands to another, in which case a new examination shall be made and proof required of the payment of the proper duties at the custom-house of arrival.

SEC. 350. Upon the arrival in port of any vessel, no person, except the pilot, customs and health officers, consuls, and agents of the vessel (with the consent of the customs officers), shall be allowed or to go on board the vessel, without the permission of the customs officer in charge, until all the passengers and their baggage shall have been landed, or, if there are no passengers, until the vessel is completely moored, or until the master's permission is obtained; nor shall any person, with the exceptions above named, leave the vessel without the permission of the customs officer in charge, until all the passengers and their baggage shall have been duly landed, if there are passengers.

Upon the arrival in port of any vessel, it shall be unlawful for the master to allow any person, except the pilot, customs and health officers, consuls, and agents of the vessel (with the consent of the customs officers), to go on board the vessel, without the permission of the customs officer in charge, until all the passengers and their baggage shall have been landed; or if there are no passengers, until vessel is completely moored, or until the master's permission is obtained. And it shall be unlawful for the master to allow any person, with the exceptions above named, to leave the vessel without the permission of the customs officer in charge, until all the passengers and their baggage shall have been duly landed, if there are passengers.

Upon the arrival in port of any vessel, it shall be unlawful for any person, except the pilot, customs and health officers, consuls, and agents of the vessel (with the consent of the customs officers), to go on board the vessel, without the permission of the customs officer in charge, until all the passengers and their baggage shall have been landed or, if there are no passengers, until the vessel is completely moored, or until the master's permission is obtained. And it shall be unlawful for any person, with the exceptions above named, to leave the vessel without the permission of the customs officer in charge, until all the passengers and their baggage shall have been duly landed, if there are passengers.

It shall be unlawful for any person in charge of a tugboat, rowboat, or other vessel, to go alongside and put any person, except as authorized by the provisions of this section, on board any incoming vessel as hereinbefore described.

For violation of the provisions of this section, or for permitting or neglecting to prevent a violation thereof, the

master of the vessel or other person, as the case may be, shall be liable to a fine not exceeding one hundred dollars.

CHAPTER XXVIII.

BAGGAGE.

SEC. 351. Passengers' baggage shall be examined as soon as landed, except during the night time. Before dispatching the baggage the inspector shall ask the passenger if he has dutiable merchandise or effects to declare. The examination shall then be made in the presence of the owner or his representative, for the appraisal of such goods as may be dutiable within the amount, namely: Five hundred dollars prescribed in the following section.

The duties shall be made out in a stub book and, after being duly liquidated, the amount of the same shall be paid to the cashier and the detached slips shall be subject to the same formalities as the regular entries. These detached slips shall be known as baggage declarations.

The passengers shall be searched only in case of extreme suspicion of fraud, and always with due regard to sex and class.

If, upon terminating the examination of the baggage, any packages remain whose owners do not appear to claim them, the collector shall order them weighed, strapped, and sealed, and sent to the warehouse for unclaimed goods, where they shall be subject to the same proceedings prescribed for unclaimed merchandise.

SEC. 352. In order to land passengers baggage it will be sufficient that the inspector in charge of the vessel sign the baggage manifest which the captain shall present to him, sending it to the chief of the passenger and baggage division, after comparing it with the number of packages which are disembarked.

Whenever it is deemed necessary, an inspector shall accompany the baggage to the wharf where it is to be examined, and the officer who makes the examination thereof shall certify to the same, and to its conformity, at the foot of said manifest.

After the filing of a bond guaranteeing their reembarkation the landing of sails, casks, chronometers, and other portion of the vessels equipment shall be permitted, in order that the same may be repaired.

All dutiable merchandise brought by passengers coming from foreign ports which exceeds five hundred dollars in value shall be duly entered at the custom-house for its appraisal and assessment of duties in regular form, unless otherwise specially ordered by the collector of customs, but if the value of such merchandise be less than said amount, the entry of the same can be made by baggage declaration.

Cigars brought by passengers, evidently for their bona fide personal use, can be admitted free of duty in quantities not exceeding one hundred in the discretion of the collector of customs. Any cigars in excess of one hundred, and not over one thousand, in possession of a passenger, and evidently for his bona fide personal consumption, may be delivered to him on payment of a fine equal to the duty.

The duties on passengers effects, when not amounting to more than one dollar in any one case, may be remitted by the collector.

SEC. 353. Trunks, packages, hand baggage, and other parcels containing dutiable personal effects, not regular merchandise, and belonging to bona fide travelers for curiosity or pleasure, may be left, in the discretion of the collector of customs, in the custody of the passenger and baggage division, or corresponding office of the custom-house, for a period not exceeding three months, without payment of duty, provided they do not leave the

customs jurisdiction, and upon the departure of the owner are duly put on board and manifested as baggage on a vessel bound for a foreign port.

SEC. 354. Trunks, packages, hand baggage, and other parcels so permitted to remain in customs custody shall be securely locked, fastened, tied, and sealed, or otherwise well secured, and shall be left at the sole risk and expense of the owners thereof. They shall be subject to the official storage rates prescribed by the collector of customs for such articles.

SEC. 355. A receipt in writing shall be given to the owner by the designated customs officer, and shall fully describe the parcels, and as far as practicable their contents. Such receipt, however, shall not be delivered to the owner until all the packages are well secured, as provided for in the preceding section of this Act.

SEC. 356. All parcels so remaining in customs custody shall be subject to at least one week's storage.

CHAPTER XXIX.

ENTRANCE OF VESSELS THROUGH STRESS OF WEATHER.

SEC. 357. Whenever a vessel from a foreign port is compelled by stress of weather or other necessity to put into any other port than that of her destination, the master, together with the person next in command, within twenty-four hours after her arrival, shall make protest in the usual form, upon oath before a duly authorized person, setting forth the causes or circumstances of such necessity. This protest, if not made before the collector, must be produced to him, and a copy thereof lodged with him.

The master of such vessel shall make report to the collector within forty-eight hours after her arrival and if it appears to the collector by the certificate of the surveyor of the port, or, if there be no such officer, by the certificate of two reputable merchants, to be named by the collector, that it is necessary to unlade the vessel, the collector shall grant a permit and detail an inspector to supervise the unloading; and the merchandise so unladen shall be stored under custody of the collector.

At the request of the master of the vessel, or of the owner thereof, the collector may grant permission to enter and pay the duties on and dispose of such part of the cargo as may be of perishable nature or as may be necessary to defray the expenses attending the vessel. And if the delivery of the cargo do not agree with the master's report, and the difference be not satisfactorily explained, the master shall become subject to the penalties provided, in the case of ordinary importations.

The cargo, or the residue thereof, may be reladen on board the vessel, under the inspection of an officer, and the vessel may proceed with the same to her destination, subject only to the charge for storing and safekeeping of the merchandise, and the fees for entrance and clearance.

No port charges shall be collected on vessels entering through stress of weather or other causes above described.

SEC. 358. The voluntary entrance of vessels proceeding from foreign ports will not be permitted at any port, beach, or anchorage which is not qualified as a port of entry.

CHAPTER XXX.

INTERIOR CIRCULATION.

SEC. 359. The circulation of merchandise, that is, its transportation from one point in the Islands to another point in the Islands, without putting to sea, shall be free of duty.

SEC. 360. Customs inspectors, in cases of suspected fraud, are authorized to detain merchandise and have it conducted to the nearest custom-house, until its legitimate importation has been proved.

CHAPTER XXXI.

DERELICT AND WRECKED MERCHANDISE.

SEC. 361. Merchandise picked up at sea, derelict or taken from a wreck, is prima facie dutiable. If claimed to be of Philippine production, and consequently free, proof must be adduced as in ordinary cases of reimportation of merchandise. Foreign merchandise landed from a vessel in distress is dutiable if sold or disposed of in the Philippine Islands.

Before any merchandise which has been taken from a recent wreck shall be admitted to entry, the same shall be appraised, and the owner or importer shall have the same right of appeal as in other cases.

No part of a vessel entitled to engage in the coastwise trade of the Philippine Islands, nor any of her equipments, wrecked either in Philippine or foreign waters, is to be regarded as "goods, wares, or merchandise."

All merchandise picked up at sea, derelict, or recovered from abandoned wrecks, shall be taken possession of in the port or district where it shall first arrive, and be retained in the custody of the collector as unclaimed. If not claimed and entered by the owner on due proof of ownership, by the underwriters in case of abandonment, to them, or by the salvors in the absence of adverse claims, it will be subject to sale for the duties in the usual manner. Salvors have an uncertain interest in the goods saved, dependent upon the decree of a competent tribunal, and also have a presumptive right to merchandise saved by them from abandoned wrecks. The collectors will therefore permit salvors to make entry of derelict or wrecked goods in either contingency. If the merchandise be libeled for salvage, the collector shall notify the salvors of the claim of the Government of the Philippine Archipelago for duties, and will intervene for the same. When such goods are brought into port by lighters or other craft each such vessel must make entry by manifest of her cargo.

SEC. 362. When vessels are wrecked in the waters of the Philippine Archipelago application should be made to the collector of customs by the original owners or consignees of the cargo, or by the underwriters, in case of abandonment to them, for permission to forward the goods saved from the wreck to the ports of destination in other conveyances, without entry at the custom-house in the district in which such merchandise was cast ashore or unladen. On receipt of such permission the merchandise may be so forwarded, with particular manifests thereof duly certified by the customs officer in charge of the goods.

SEC. 363. Whenever any vessel entitled to engage in the coastwise trade of the Philippine Islands, has sustained or caused any accident involving loss of life, material loss of property, or serious injury to any person, or has received any damage affecting her sea-worthiness or her efficiency, the managing owner, agent, or master of such vessel shall, within five days, send, by letter, to the collector of the district within which such vessel belongs, or of that within which such accident or damage occurred, a report thereof, signed by such owner, agent, or master, stating the name of the vessel, the port to which she belongs, and the place where she was, the nature and probable occasion of the casualty, the number and names of those lost, and the estimated amount of loss or damage to the vessel or cargo; and shall furnish such other information as shall be called for; and if he neglects to comply with the foregoing requirements after a reasonable time, he shall incur a penalty of one hundred dollars.

And whenever the managing owner or agent of any vessel in the Philippine Archipelago has reason to apprehend that such vessel has been lost, he shall promptly send notice in writing to the collector of the port to which said vessel belonged of such loss and the probable occasion therefor stating the name of the vessel and the names of all persons on board, so far as the same can be ascertained, and shall furnish, upon request of the collector, such additional information as shall be required; and if he neglect to comply with the above requirements within a reasonable time he shall incur a penalty of one hundred dollars.

If there be no custom-house at the point where the vessel is wrecked, the coast guard or customs official nearest the scene of the wreck shall render all possible aid in saving the crew and cargo of the vessel, taking charge of the merchandise saved and giving immediate notice to the nearest custom-house.

In order to prevent any attempt to defraud the revenue, the collector shall be represented at the saving of the cargo by customs inspectors detailed for that purpose, who shall examine and countersign the inventory made of such cargo, receiving an authorized copy of the same and the keys to the warehouse's in which the goods are stored.

If the merchandise saved is not damaged, and the interested parties should make application for its appraisal, they shall send a declaration of the same, in duplicate, to the custom-house; and the proper examination and dispatch shall take place in the regular form established by these regulations.

The same proceedings shall be followed if it should be decided to enter a part of the merchandise for bonded warehouse.

SEC. 364. If the owner of the vessel wishes to export the remains of the wreck, he may be permitted to do so upon proper examination and inspection.

The remains of a wrecked vessel shall be considered to be not only the hull and rigging of the same, but also all ship's stores and articles of equipment, such as sails, ropes, chains, anchors, and so forth.

SEC. 365. If it is desired to refit the vessel for navigation, the following proceedings shall be had:

1. The owner of the vessel, if the same has not been sold, or the person acquiring it in the event of its sale, shall give official notice in writing to the collector of customs.
2. When the vessel is ready to sail the interested party shall inform the collector of customs, stating whether he wishes to reexport the vessel or have it placed under a certificate of protection.
3. In the latter case the collector shall order its appraisal and measurement made in the proper legal form.

CHAPTER XXXII.

LIENS FOR FREIGHT OR LIGHTERAGE

SEC. 366. Whenever the collector shall be duly notified in writing of a lien for freight or lighterage upon any imported merchandise in his custody, he shall refuse the delivery of such merchandise until satisfied that the freight or lighterage thereon has been paid or secured. The rights of the Government shall not be impaired, nor shall it be liable for any losses incurred by such refusal.

Freight or lighterage liens shall be paid from the proceeds of any sale of seized or unclaimed merchandise made by the collector, after the demands of the Government have been satisfied, in the same milliner as other charges and expenses are paid which are authorized by law.

If the amount of freight or lighterage depends upon the quantity or weight of the merchandise imported, and there

is a disagreement between parties filing the lien and the importer as to the sum due, the collector may deliver the merchandise upon payment of the freight or lighterage due on the quantity or weight actually landed, is shown by the returns of the proper officer or otherwise to his satisfaction.

SEC. 367. The Insular Collector shall, by regulation, provide for expediting the entry, examination, and delivery of parcel packages and special-delivery packages imported by a common carrier containing articles not regular merchandise and not intended for sale and not exceeding one hundred dollars in value in any package intended for one person.

SEC. 368. All articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, must respectively be plainly marked, stamped, branded, or labeled in legible words in a conspicuous place, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer. Should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement not actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

SEC. 369. The Insular Collector shall prescribe regulations respecting the entrance of merchandise which by law shall be entitled a free entry subject to condition, or subject to the ascertainment or proof of certain facts respecting the same, or the entry of goods or articles imported for the United States or for the Government of the Philippine Islands.

CHAPTER XXXIII

IMMIGRATION TAX.

SEC. 370. Collectors of customs will collect a duty of one dollar for each and every passenger who shall come by steam or sail vessel from any foreign port to any port in the Philippine Islands, except citizens of the United States and person, natives of the Philippine Islands or otherwise, owing allegiance to the United States.

A subject of any foreign power, no matter how long a resident of the Philippine Islands, is subject to the above specified immigration tax for each time he may leave the Philippine Islands and return thereto from a foreign port.

Passengers are all persons, including cattlemen, stowaways, and other prohibited persons arriving by a vessel, except the officers, crew, and others engaged on the vessel.

The following persons are exempt from this tax:

Shipwrecked seamen, guests on private yachts, and alien passengers not intended to be landed in the Philippine Archipelago.

CHAPTER XXXIV.

INTERIOR REGULATIONS FOR CUSTOM-HOUSES.

SEC. 371. The Insular Collector shall, from time to time, prescribe such interior regulations, not inconsistent with this Act, as may be deemed necessary by him for the proper conduct of the customs business throughout the Archipelago.

Collectors of customs at subports of entry shall prescribe similar interior regulations for the government of their

respective ports, which regulations shall be approved by the Insular Collector.

CHAPTER XXXV.

CONSULAR DUTIES OF COLLECTORS.

SEC. 372. Collectors of customs at ports in the Philippine Archipelago are hereby directed to perform the duties formerly belonging to United States consuls or consular officers in such territory, concerning seamen, vessels, clearances, and so forth.

SEC. 373. Official fees or dues collected by the United States consuls under similar circumstances shall be collected by such collectors of customs, and all moneys collected under the provisions of this order shall be deposited and accounted for as prescribed for customs collections.

CHAPTER XXXVI.

SPECIAL AGENTS.

SEC. 374. There shall be established at the port of Manila a division of special agents of the Philippine customs service, whose general duties and jurisdiction shall be those described by law and regulations for special agents in the United States (Revised Statutes, 2649-2651), and particularly to make examinations of the books, papers, and accounts of collectors and other officers of customs, to be employed generally under the direction of the Insular Collector in prevention and detection of frauds in the customs revenue; to assist the proper insular authorities in the detection of counterfeit money, and in the arrest and prosecution of the guilty parties; and in general to perform such duties of the United States Secret Service as may be assigned by superior authority.

CHAPTER XXXVII.

RECEIPTS, DEPOSITS, AND DISBURSEMENTS OF PUBLIC MONEYS.

SEC. 375. All accounts of the receipt and disbursement of moneys by customs officers shall be rendered monthly and forwarded to the Auditor of the Archipelago within ten days after the expiration of each month, as provided by Act Numbered Ninety of the Philippine Commission. It shall be the duty of the collectors of customs and other officers of customs to transmit with their accounts to the said Insular Auditor all such papers, records, or copies thereof, relating to their transactions as officers of customs, as the Insular Auditor may direct and which may be necessary for the proper auditing of public accounts.

SEC. 376. At custom-houses where cashiers are authorized by law such cashiers shall on behalf of the collectors be the sole recipients of all moneys collected. At all other custom-houses or stations either the collector personally or an officer specially designated for such custom-house or station, or inspectors of baggage, when so authorized, shall be the recipients of such moneys.

SEC. 377. Cashiers of customs have no authority to disburse public moneys for any purpose whatever, or to refund moneys received for duties paid on entries afterwards canceled.

SEC. 378. The gross amount of receipts from customs, from whatever source derived, shall, as soon as practicable, be deposited with the Insular Treasurer, and credit taken therefor by the respective collectors depositing the same, as shown by the original receipts in their possession. In conformity with the provisions of Rules twenty-one, twenty-two, fifty-one, and fifty-two of Act Numbered Ninety of the United States Philippine Commission, passed February twenty-eighth, nineteen hundred and one, such original receipts must be

countersigned by the Insular Auditor, who shall retain the corresponding duplicate receipt forwarded to him by the Insular Treasurer for counter-signature.

SEC. 379. When deposits of funds not pertaining to customs are made by collectors, each Treasury receipt obtained shall state the source of such receipt and designate the particular branch of the public service to which it pertains.

SEC. 380. Public moneys must be deposited in the Insular Treasury in the names of the collectors of customs, and not in the names of subordinates. Public funds shall not be deposited to the credit of a private account, nor private funds to the credit of a public account.

SEC. 381. Collectors receiving moneys from prosecuting officers, sheriffs, bailiffs, and clerks of courts must give receipts therefor, for transmission to the Insular Auditor as evidences of such payments.

SEC. 382. Officers of the customs making collections shall issue a receipt for each and every collection, on forms provided for that purpose by the Insular Auditor. These receipts shall be used as nearly as possible consecutively as numbered, and the stubs thereof forwarded at the end of each month to the Insular Auditor. Receipts must be given as a matter of right for any payments of money on account of customs or other duties to the Philippine Islands.

SEC. 383. Payments made into the court in cases of compromise, authorized by the Secretary of Finance and Justice, or in satisfaction of judgments, shall be deposited in the Insular Treasury, in the name of the collector of the district concerned.

SEC. 384. Payments shall be made only by the disbursing officers, duly designated, except in cases of disbursing officers who are unavoidably absent or otherwise disabled, in which case payments may be made by officers or clerks specially designated for the purpose by the disbursing officer, for whose acts such disbursing officer shall be responsible, such disbursements to be made in the name of the disbursing officer.

SEC. 385. Advances of public money are sanctioned only in such cases as may be specially authorized by law.

SEC. 386. Duplicate checks shall be issued only under such regulations therefor as may be prescribed by law.

SEC. 387. Whenever a disbursing officer of the Government of the Philippine Islands shall cease to act in that capacity, he shall at once inform the Insular Auditor whether he has any public funds to his credit in any depository, and if so, what checks, if any, he has drawn against the same which are still outstanding and unpaid.

CHAPTER XXXVIII.

SPECIAL REGULATIONS FOR THE UNITED STATES ARMY TRANSPORT SERVICE.

SEC. 388. All United States Army transports arriving from a port outside the Philippine Islands at any port in the Philippine Islands shall be subject to the following regulations in regard to their passengers and cargo:

First. The personal baggage of all officers and enlisted men of the United States Army, Navy, or Marine-Hospital Service, or of civilians carried as passengers on such transports after compliance with the terms of the Tariff Revision Law of nineteen hundred and one, shall be admitted free of duty.

Second. It shall be the duty of the master or other officer in charge of any United States Army transport to present to the custom-house at the port of entry within the time allowed by law a manifest in duplicate containing, specified separately: (1) A list of all merchandise on board of said transport which are supplies imported by the United States Government for the use of the Army, Navy, or Marine-Hospital Service, or imported by the Insular

Government for its use or that of its subordinate branches; (2) a list of all property of officers or enlisted men of the United States Army, Navy, or Marine-Hospital Service, or of civilians carried as passengers on said transport; (3) a list of all other goods, wares, merchandise, or effects carried on said transport.

Third. It shall also be the duty of the master or other officer in charge of any United States Army transport to issue to each of the persons described in part second of this section (except for the United States Government supplies) a bill of lading covering this property.

Fourth. Upon the arrival of any United States Army transport from a port outside the Philippine Islands at any port in the Philippine Islands it shall be the duty of the master or other officer in charge of said transport to deliver to the collector of customs of the port the above-mentioned manifest, in duplicate, duly certified by himself to be correct, and the duplicate of such manifest, if goods on board be consigned to several ports of the Philippine Islands, shall be returned, by the collector of customs to the quartermaster or other office in charge, with a certificate thereon that all goods belonging to that port have been unladen in conformity therewith, and the quartermaster or other officer in charge shall deliver such duplicate manifest to the collector of customs at any subsequent port for which said transport carries merchandise.

SEC. 389. It shall not be necessary for United States Army transports to receive a permit from the custom-house in order to unlade supplies for the United States Government or for the Insular Government, but all other articles or goods aboard such transport shall be unladen only in accordance with the provisions of this Act.

CHAPTER XXXIX.

GOVERNMENT FREE ENTRY.

SEC. 390. All goods and merchandise for the use of the United States Army, Navy, Marine-Hospital Service, or other Department of the Government of the United States, or for the use of any Department, of the Government of the Philippine Islands, which arrive at any port of entry in the Philippine Archipelago in vessels not owned or chartered by the United States Government, shall be entered free of duty upon the filing with the collector of customs of an entry in duplicate on prescribed form, signed by the officer who is charged with the accountability for the goods or merchandise for which entry is sought; said entry to specify the numbers and kinds of packages, marks, quantity by weight or measure, contents or class of stores, name of country from which imported, name of vessel in which goods or merchandise arrived, and date of arrival: Provided, That if said goods or merchandise are purchased from persons in the Philippine Islands, and consigned to such persons, the entry covering the same shall be covered by an affidavit of the owners setting forth that all right or title to said goods or merchandise has been sold to the United States Government or the Government of the Philippine Islands, as the case may be, and that no interest, direct or implied, is retained therein: And provided further, That no duties paid on goods or merchandise which is subsequently sold to the United States Government or the Government of the Philippine Islands shall be refunded on account of such sale.

SEC. 391. Upon the acceptance of a free entry for Government goods or merchandise, the collector of customs shall issue a permit for the discharge and delivery of the goods or merchandise covered by said free entry, the permit to show the numbers and marks of the packages, the contents of the same, and the vessel or vessels in which they arrived.

CHAPTER XL.**FEES.**

SEC. 392. Collectors of customs are authorized to collect the following fees not hereinbefore specifically provided for; all fees so collected shall be accounted for in the same manner as other customs collections:

Certificates of protection

\$5.00

Certificate of ownership

2.50

Certificate to invoice of American goods returned to United States

1.00

Certificate of consular invoice

2.50

Other certificates

3.00

Transfer of Chinese crew

2.50

Transfer of licenses from one class to another class

2.50

Transfer of ownership

2.50

Permit to take cigars aboard ship, per 1,000

.50

Permit to take cigarettes aboard ship, per 1, 000

.25

Certificate of residence

2.50

SEC. 393. The Insular Collector shall, upon the second day of each calendar year, or as soon thereafter as may be practicable, prepare and promulgate, with the approval of the Secretary of Finance and Justice, at all ports in the Philippine Archipelago, the necessary pilot fees, fees for the admeasurement of vessels, and such other fees and charges as may be proper in connection with the duties heretofore performed by captains of the ports in these Islands, and such fees and charges, as soon as promulgated in pursuance of this Act, shall be in lieu of the ones to be collected up to the time of said promulgation in accordance with the tariffs at present enforced by said captains of the ports. All fees and charges collected under the terms of this Act, except pilot fees, shall be deposited and accounted for as customs collections.

CHAPTER XLI.

GENERAL PROVISIONS.

SEC. 394. Collectors of customs, deputy collectors, surveyors, and other customs officers acting in such capacities are required, to keep true, correct, and permanent records of their official transactions, to submit the same to the inspection of authorized officers at all times, and to turn over all records and official papers to their successors or other authorized officers.

SEC. 395. Any person not an employee of the Philippine customs service who shall wear the uniform of that service, or any part thereof, or shall in any manner impersonate or represent himself to be such officer or employee, shall be liable to a penalty of five hundred dollars, or imprisonment not exceeding six months, or both, in the discretion of the court.

SEC. 396. The Insular Collector shall prescribe such regulations as may be necessary to prevent smuggling through the medium of the foreign mails arriving in the Islands, and to collect the lawful duty on dutiable articles imported in such mails, subject to the approval of the Secretary of Finance and Justice.

SEC. 397. No merchandise of any kind whatsoever can be legally introduced into the Philippine Archipelago without passing through the custom-house duly established for this purpose, all such merchandise requiring to be presented at the custom-house for examination and payment of customs duties, if to such liable.

Customs employees shall have the right to proceed, not only to open all packages and concealed spaces, but also to remove false bottoms or partitions, or bulkheads, and so forth, which prevent them from assuring themselves that the hidden empty spaces, contain no dutiable object, nor shall such proceedings give any right to a claim for damages which may have been thus caused to merchandise or vessel.

All expenses incurred by the customs service for the carriage, storage, and other necessary operations in connection with the merchandise shall be charged against the merchandise.

SEC. 398. Importation by sea begins with the moment the importing vessel enters the jurisdictional waters of a

port of entry with intention to unlade therein, and is not completed until the duties due upon the merchandise have been paid or secured to be paid and the legal permit for withdrawal shall have been granted, or, in case said merchandise is free of duty, until it has legally left the jurisdiction of the customs.

SEC. 399. Where goods and wares consigned to a port in the Philippine Archipelago are landed in error at a different port in the Philippine Archipelago, and the collector at the original port of landing of such merchandise, and so forth, on investigation is convinced by the manifest and other evidence of such error, he may permit the reshipment of said merchandise, and so forth, to its proper destination under transportation bond and regulations governing same. Said bond may be executed by designated agent or owner of the merchandise, or agent of the vessel landing the merchandise, and so forth, in error. The merchandise shall be transshipped on another vessel of the same line, unless in the judgment of the collector this will cause unnecessary delay, in which case he may permit the transshipment by a vessel of any regular line.

The collector at the final port of destination, on receiving such merchandise, and so forth, will officially notify the collector at the original port of landing where transportation bond was executed, which official notice shall be the authority for the canceling of the "transportation bond."

Merchandise, and so forth, thus transported in bond must be examined at the original port of landing, in order to establish that the landing was in error and not with intent to defraud. The collector at the first port of landing will inform the collector of the port of destination of the result of the examination. The collector at the port of destination of such merchandise, and so forth, transported in bond, shall require same to be regularly entered for consumption and collect duties on same after appraisal.

All merchandise, and so forth, thus transported in bond shall be corded and sealed by the collector at the original port of entry at expense of the consignor; and all vessels acting as common carriers for the transportation of such merchandise in scaled packages in bond shall be held responsible for their safe delivery at the port of destination, and shall have same noted on the vessel's manifest as "merchandise in bond."

SEC. 400. Articles of easy identification which it may be desired to export from the Philippine Archipelago for the purpose of being repaired may be, upon application to the collector of customs, identified at the custom-house through which exported, and may be subsequently reimported free of duty on reidentification under proper restrictions to be prescribed by the Collector of Customs for the Philippine Archipelago.

Such articles are dutiable, however, to the extent of any repairs that may have been made thereon, at the rate of twenty-five per centum ad valorem.

SEC. 401. Boats, launches, lighters, vessels, and other water craft, except in a knocked-down condition, measuring more than five hundred cubic feet, are not dutiable as importations of merchandise.

SEC. 402. Such vessels measuring more than five hundred cubic feet, duly licensed for the Philippine coastwise trade, may proceed to a foreign port for repairs, and upon their return to the Philippine Islands neither the vessels nor the repairs thereon shall be dutiable.

SEC. 403. Parts of the machinery or other equipment of such , vessels measuring more than five hundred cubic feet, duly licensed for the Philippine coastwise trade, may be sent to a foreign port for repairs, and upon the return of said parts or equipments to the Philippine Islands the same shall not be dutiable.

SEC. 404. Parts of the machinery or other equipments of vessels, measuring less than five hundred cubic feet, duly licensed for the Philippine coastwise trade, may be exported for repairs, and such parts or equipments upon their return to the Philippine Islands shall be dutiable in accordance with the provisions of section four hundred of

this Act.

SEC. 405. Articles of prohibited importation, as defined in section six of the Tariff Revision Law of nineteen hundred and one, when seized by the customs authorities, shall be disposed of as follows:

(a) Dynamite, gunpowder, and similar explosives, and firearms of all descriptions and detached parts therefor, shall be held, pending instructions in each case from the Civil Governor, as to the disposition to be made thereof;

(b) Books, pamphlets, or other printed matter, paintings, or illustrations, figures, or other objects, of an obscene or indecent character, shall be held by the customs authorities, and shall be destroyed as soon as their status as articles of prohibited importation shall have been finally established;

(c) Roulette wheels, gambling layouts, dealing boxes, and all other machines, apparatus, or mechanical devices used in gambling, or used in the distribution of money, cigars, or other articles, when such distribution is dependent upon lot or chance, shall be held by the customs authorities for a period of thirty days, pending the presentation of evidence satisfactory to the collector that they were sought to be imported bona fide, and in ignorance of the law, failing which the articles shall be destroyed in accordance with the regulations prescribed by this Act for the disposition of articles dangerous to the public health. If, however, evidence satisfactory to the collector shall be presented, showing that the articles were imported bona fide, and in ignorance of the law, they may be permitted to be entered for immediate reexportation in bond, under the usual formalities for such case prescribed.

SEC. 406. All existing decrees, laws, regulations, or orders relating to the administration of the Philippine customs service, are hereby repealed, such repeal to take effect as of the date when this Act shall go into force and effect: Provided, however, That nothing in this section shall in any way affect any suit, criminal prosecution, or other legal proceeding, or cause of action or criminal prosecution existing before this Act shall go into effect, but as to any such suit, criminal prosecution, legal proceeding, or cause of action or prosecution, the existing laws shall remain in full force and effect.

SEC. 407. This Act shall take effect at the port of Manila at twelve o'clock, midnight, on February seventh, nineteen hundred and two, and at each of the other ports and subports in the Philippine Archipelago at twelve o'clock, midnight, following the day when an official copy thereof, duly certified by the Insular Collector, shall first be received and promulgated by the chief customs officer, or inspector, stationed thereat, as the case may be.

Enacted, February 6, 1902.

Appendix A.—Revised Statutes of the United States, second (eighteen hundred and seventy-eight) edition.

CHAPTER III

TONNAGE DUES

SEC. 4219. Upon vessels which shall have entered in the United States from any foreign port or place there shall be paid duties as follows: On vessels built within the United States but belonging wholly or in part to subjects of foreign powers, at the rate of thirty cents per ton; on other vessels not of the United States, at the rate of fifty cents per ton. Upon every vessel not of the United States which shall be entered in one district from another district, having on board goods, wares, or merchandise taken in one district to be delivered in another district, duties shall be paid at the rate of fifty cents per ton. Nothing in this section shall be deemed in any wise to impair any rights or privileges which have been or may be acquired by any foreign nation under the laws and treaties of the United States relative to the duty of tonnage on vessels. On all foreign vessels which shall be entered in the United States

from any foreign port or place, to and with which vessels of the United States are not ordinarily permitted to enter and trade, there shall be paid a duty at the rate of two dollars per ton; and none of the duties on tonnage above mentioned shall be levied on the vessels of any foreign nation if the President of the United States shall be satisfied that the discriminating or countervailing duties of such foreign nations, so far as they operate to the disadvantage of the United States, have been abolished. In addition to the tonnage duty above imposed, there shall be paid a tax, at the rate of thirty cents per ton, on vessels which shall have entered at any custom-house within the United States from any foreign port or place; and any rights or privileges acquired by any foreign nation under the laws and treaties of the United States relative to the duty of tonnage on vessels shall not be impaired; and any vessel, any officer of which shall not be a citizen of the United States, shall pay a tax of fifty cents per ton.

SEC. 4225. A duty of fifty cents per ton, to be denominated "light money," shall be levied and collected on all vessels not of the United States, which may enter the ports of the United States. Such light money shall be levied and collected in the same manner and under the same regulations as the tonnage duties.

SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or Manufacture; or from which such goods, wares, or merchandise can only be or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States and such goods, wares, or merchandise, ship or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Appendix B.

ARTICLE XX.

AMERICAN OR FOREIGN BUILT VESSELS TRANSFERRED ABROAD TO CITIZEN OF THE UNITED STATES.

341. Right to acquire property in foreign ships.—The right of citizens of the United States to acquire property in foreign ships has been held to be a natural right, independent of statutory law, and such property is as much entitled to protection by the United States as any other property of a citizen of the United States.

342. Treasury regulations.—Sea letters.—The existing general regulations of the Treasury Department under the customs and navigation laws (Customs Regulations, 1892) recognize the right of property in vessels of this character and declare them to be entitled to the protection of the authorities and to the flag of the United States, although no register, enrollment, license, or other marine document prescribed by the laws of the United States can lawfully be issued to such vessels whether they are American or foreign built. The former practice of issuing sea letters in the case of the purchase abroad of American or foreign vessels by citizens of the United States is no longer authorized. Nevertheless, though the issuing of sea letters to such ships is not now authorized, yet there would seem to be no good reason upon the face of our present legislation why the Department of State should not resume the practice, in case the United States should be a neutral in a war between maritime powers, if it should deem such letters more protective in their character than consular or customs certificates of sale.

343. Record of bill of sale, certificate, and so forth.—In view of existing regulations, and to enable the owners of a vessel so situated to protect their rights, if molested or questioned, a consular officer, though forbidden by law to

grant any marine document or certificate of ownership, may lawfully make record of the bill of sale in his office, authenticate its execution, and deliver to the purchaser a certificate to that effect; certifying, also that the owner is a citizen of the United States. Before granting such a certificate the consular officer will require the tonnage of the vessel to be duly ascertained, in pursuance of law, and insert the same in the description of the vessel in his certificate. (Form Numbered Thirty-five.) These facts thus authenticated, if the transfer is in good faith, entitle the vessel to protection as the lawful property of a citizen of the United States, and the authentication of the bill of sale and of citizenship will be prima facie proof of such good faith.

344. Consul's responsibility.—The authority of a consular officer to authenticate the transfer of a foreign vessel is wide in its effects and imposes great responsibility in making him, in the first instance at least, the sole judge of the good faith of the transaction. The question of the honesty and good faith of such a sale rises into the gravest importance in the event of a war between two or more powers in which the Government of the United States is a neutral. In such a war, experience justifies the expectation that the citizens or subjects of one or more of the belligerents will seek to protect their shipping by a transfer to a neutral flag. In some instances this may honestly be done; but the sales of the vessels of belligerents in apprehension of or in time of war are always, and properly, liable to suspicion, and they justify the strictest inquiry on the part of the belligerent who may thereby have been defrauded of his right to capture the enemy's property. The acceptance of the pretended ownership of a vessel under these circumstances may be very profitable, and the temptation to abuse his trust in such a case to which a consular officer is subjected may be too great for persons of ordinary integrity, discernment, and firmness to withstand. Instances are not wanting in which citizens of the United States who were wholly incapable, from their previous well-known condition and pursuits, of making such a purchase have appeared as owners under sales of this character, and have sought for them the protection of the Government.

345. Careful investigation enjoined.—It is the duty of a consular officer to use all available means, especially during the existence of a war to which this Government is not a part to satisfy himself that the sale of a vessel is made in good faith and without a fraudulent intent. A considerable discretion and responsibility rest upon him in the determination of the good faith of such transactions. It is not to be concluded that all such sales, even in time of peace, are honest and free from collusion or fraud. It is the duty of the consular officer to notice all circumstances that throw doubt on the good faith of the transaction or point to its fictitious character, and, if he is satisfied in this respect, to refuse to grant his certificate. On the other hand, he is not permitted to regard the mere fact of the sale of a vessel to a citizen of the United States as any evidence of fraud. The presumption must be otherwise, and, in the absence of any indication of dishonesty, a sale in the regular way, with the usual business formalities, is to be regarded as made in good faith.

346. Certificate, when to be issued.—When a consular officer shall have satisfied himself, after the investigation with which he is charged, that the sale of a vessel is not fictitious and is made in good faith, and that the purchaser is a citizen of the United States, it is his duty, when requested, to record the bill of sale in the consulate, and to deliver the original to the purchaser, with his certificate annexed thereto, according to Form Number Thirty-five. A copy of the bill of sale, together with any other papers belonging to the transfer, and of the consular certificate should be sent with-out delay to the Department of State, with a report of the facts and circumstances of the transaction.

347. Right to fly the flag—The privilege of carrying the flag of the United States is under the regulation of Congress, and it may have been the intention of that body that it should be used only by regularly documented vessels. No such intention, however, is found in any statute. And as a citizen is not prohibited from purchasing and employing abroad a foreign ship, it is regarded as reasonable and proper that he should be permitted to fly the flag of his country as an indication of ownership and for the due protection of his property. The practice of

carrying the flag by such vessels is now established. The right to do so will not be questioned, and it is probable that it would be respected by the courts.

348. Disabilities of foreign-built vessels.—It should be understood that foreign-built vessels not registered, enrolled, or licensed under the laws of the United States, although wholly owned by citizens thereof, can not legally import goods, wares, or merchandise from foreign ports, and are not allowed in the coasting trade. (R.S., secs. 2497, 4311.)

349. Forfeiture, and tonnage duties.—On arrival from a foreign port undocumented foreign-built vessels, if laden with goods, wares, or merchandise, may, with their cargoes, be subjected to forfeiture. (R. S., sec. 2497; see Tariff Act of 1894. sec. 15.) If in ballast only, or with passengers without cargo, they will be subject to a discriminating tonnage duty. (R. S., sec. 4219; 19 Stat. L., 250.) When in foreign ports they are also subject to tonnage and other consular fees from which regularly documented vessels are exempt. For instructions respecting the shipment and discharge and relief of seamen on vessels of this character, and the collection of extra wages, consular officers are referred to the several articles on these subjects.

[*] See Appendix A at end of Act. [*] See Appendix B at end of Act.

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