

AN ACT AMENDING CERTAIN SECTIONS OF THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES.

REPUBLIC ACT NO. 4712, June 18, 1966

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. The Tariff and Customs Code of the Philippines is hereby amended by inserting between Sections thirty-five hundred and twelve and thirty-five hundred and fourteen thereof, the following new section:

"SEC. 3513. Reward to persons instrumental in the discovery and seizure of smuggled goods.—To encourage the public and law-enforcement personnel to extend full cooperation and do their utmost in stamping out smuggling, a cash reward equivalent to twenty per centum of the fair market value of the smuggled and confiscated goods shall be given to the officers and men and informers who are instrumental in the discovery and seizure of such goods in accordance with the rules and regulations to be issued by the Secretary of Finance.

"The provisions of this section, and not those of Republic Act Numbered Twenty-three hundred and thirty-eight, shall govern the giving of reward in cases covered by the former."

SEC. 2. Section thirty-six hundred one of the same Code is hereby amended to read as follows:

"SEC. 3601. Unlawful Importation.—Any person who fraudulently import or bring into the Philippines, or assist in so doing, any article, contrary to law, or shall conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such article after importation, knowing the same to have been imported contrary to law, shall be guilty of smuggling and shall be punished with:

"1. A fine of not less than fifty pesos nor more than two hundred pesos and imprisonment of not less than five days nor more than twenty days, if the appraised value, to be determined in the manner prescribed under the Tariff and Customs Code, including duties and taxes, of the article unlawfully imported does not exceed twenty-five pesos;

"2. A fine of not less than eight hundred pesos nor more than five thousand pesos and imprisonment of not less than six months and one day nor more than, four years, if the appraised value, to be determined in the manner prescribed under the Tariff and Customs Code including duties and taxes, of the article unlawfully imported exceeds twenty-five pesos but does not exceed fifty thousand pesos;

"3. A fine of not less than six thousand pesos nor more than eight thousand pesos and imprisonment of not less than five years and one day nor more than eight years, if the appraised value, to be determined in the manner prescribed under the Tariff and Customs Code, including duties and taxes, of the article unlawfully imported is more than fifty thousand pesos but does not exceed one hundred fifty thousand pesos.

"4. A fine of not less than eight thousand pesos nor more than ten thousand pesos and imprisonment of not less than eight years and one day nor more than twelve years, if the appraised value, to be determined in the manner prescribed under the Tariff and Customs Code, including duties and taxes, of the article unlawfully imported exceeds one hundred fifty thousand pesos.

"5. The penalty of prision mayor shall be imposed when the crime of serious physical injuries shall have been committed and the penalty of reclusion perpetua to death shall be imposed when the crime of homicide shall have been committed by reason or on the occasion of the unlawful importation.

"In applying the above scale of penalties, if the offender is an alien and the prescribed penalty is not death, he shall be deported after serving the sentence without further proceeding for deportation. If the offender is a government official or employee, the penalty shall be the maximum hereinabove prescribed and the offender shall suffer additional penalty of perpetual disqualification from public office, to vote and to participate in any public election.

"When, upon trial for a violation of this section, the defendant is shown to have had possession of the article in question, possession shall be deemed sufficient evidence to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the court: Provided, however, That payment of the tax due after apprehension shall not constitute a valid defense in any prosecution under this section."

SEC. 3. Section thirty-six hundred two of the same code is hereby amended to read as follows:

"SEC. 3602. Various fraudulent practices against customs revenue.—Any person who makes or attempts to make any entry of imported or exported article by means of any false or fraudulent invoice, declaration, affidavit, letter, paper, or by any means of any false statement, written or verbal, or by any means of any false or fraudulent practice whatsoever, or knowingly effects any entry of goods, wares or merchandise, at less than true weight or measures thereof or upon a false classification as to quality or value, or by the payment of less than the amount legally due, or knowingly and willfully files any false or fraudulent entry or claim for the payment of drawback or refund of duties upon the exportation of merchandise, or makes or files any affidavit, abstract, record, certificate or other document, with a view to securing the payment to himself or others of any drawback, allowance, or refund of duties on the exportation of merchandise, greater than that legally due thereon, or who shall be guilty of any willful act or omission, shall, for each offense, be punished in accordance with the penalties prescribed in the preceding section."

SEC. 4. With respect to the application of the penalties the degree of participation of the offender, whether principal, accomplice or accessory, and the appreciation of mitigating, aggravating, or alternative circumstances, the provisions of the Revised Penal Code shall govern.

SEC. 5. Sections thirty-six hundred three, thirty-six hundred four, thirty-six hundred five, thirty-six hundred six, thirty-six hundred seven, thirty-six hundred eight thirty-six hundred nine, and thirty-six hundred ten of the same Code are hereby amended to read as follows:

"SEC. 3603. Failure to Report Fraud.—Any master, pilot in command or other officer, owner or agent of any vessel or aircraft trading with or within the Philippines and any employees of the Bureau of Customs, who, having cognizance of any fraud upon the customs revenue, shall fail to report all information relative thereto to the Collector, as by law required, shall be punished by a fine of not more than five thousand pesos and imprisonment for not more than one year. If the offender is an alien, he shall be deported after serving the sentence. If the offender is a public official or employee, he shall suffer additional penalty of perpetual disqualification to hold public office, to vote and to participate in any election.

"SEC. 3604. Statutory offenses of officials and employees.—Every official, agent or employee of the Bureau of Customs or of any other agency of the government charged with the enforcement of the provisions of this Code, who is guilty of any delinquency hereinbelow indicated shall be punished with a fine of not less than five thousand peso nor more than fifty thousand pesos and imprisonment for not less than one year nor more than ten years and perpetual disqualification to hold public office, to vote, and participate in any public election:

"a. Those guilty of extortion or willful oppression under color of law.

"b. Those who knowingly demand other or greater sums than are authorized by law or receive any fee, compensation or reward, except as by law prescribed, for the performance of any duty.

"c. Those who willfully neglect to give receipts, as by law required, for any sum collected in the performance of duty, or who willfully neglect to perform any of the duties enjoined by law.

"d. Those who conspire or collude with another or others defraud the customs revenue or otherwise violate the law.

"e. Those who willfully make opportunity for any person to defraud the customs revenue or who do or fail to do any act with intent to enable any person to defraud said revenue.

"f. Those who negligently or designedly permit the violation of the law by any other person.

"g. Those who make or sign any false entry or entries in any book, or make or sign any false certificate or return in any case where the law requires the making by them of such entry, certificate or return.

"h. Those who, having knowledge or information of a violation of the tariff and customs law or any fraud committed on the revenue collectible by the Bureau of Customs, fail to report such knowledge or information to their superior official or to report as otherwise required by law,

"i. Those who, without the authority of law, demand or accept or attempt to collect directly or indirectly as payment it or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law.

"SEC. 3605. Concealment or Destruction of Evidence of Fraud.—Any person who willfully conceals or destroys, any invoice, book or paper relating to any article liable to duty, after an inspection thereof has been demanded by the Collector of any collection district, or at any time conceals or destroys any such invoice, book or paper for the purpose of suppressing any evidence of fraud therein contained shall be punished with a fine of not more than five thousand pesos and imprisonment for not more than two years

"SEC. 3606. Affixing Seals.—Any person who, with authority, affixes or attaches a customs seal, fastening mark, or any seal, fastening, or mark purporting to be customs seal, fastening or mark to any vessel, vehicle land, sea or air, warehouse, or package, shall be punished with a fine not more than twenty thousand pesos or imprisonment of not more than five years, or both. If the offender is an alien, he shall be deported after serving the sentence; and if he is a public official or employee he shall suffer an additional penalty of perpetual disqualification to hold public office, to vote and to participate in any election.

"SEC. 3607. Removal, breakage, alteration of marks.—Any person who without authority, willfully removes, breaks, injures, or defaces or alters any customs seal or other fastening or mark placed upon any vessel, vehicle on land, sea or air, warehouse or package containing merchandise or baggage in bond or in customs custody, shall be punished with the penalty prescribed in Section thirty-six hundred six hereof.

"SEC. 3608. Removing or repacking goods in warehouse.—Any person who fraudulently conceals, removes, or repacks merchandise in any warehouse or fraudulently alters, defaces or obliterates any marks or numbers placed upon packages deposited in such warehouse, or shall aid or abet in any such acts or omission, shall be punished with the penalties prescribed in Section thirty-six hundred hereof.

"Merchandise so concealed, removed, or repacked, packages upon which any marks or numbers have been so altered, defaced or obliterated, or the value thereof, shall be forfeited to the government.

"SEC. 3609. Removing goods from customs custody.—Any person who maliciously enters any warehouse, or any vehicle laden with or containing merchandise with unlawfully to remove therefrom any merchandise or baggage in such vessel, vehicle or warehouse or otherwise in customs custody or control, or any person who receives or transports any merchandise or baggage unlawfully removed from any such vessel, vehicle or

warehouse, or shall aid or abet such removal, shall suffer the penalties provided in Section thirty-six hundred eight hereof.

"SEC. 3610. Violations of Tariff and Customs Laws and Regulations in General.—Any person who violates a provision of this Code or regulations pursuant thereto, for which delinquency no specific penalty is provided, shall be punished by a fine of not more than one thousand pesos or by imprisonment for not more than one year, or both. If the offender is an alien, he shall be deported after serving the sentence; and if the offender is a public official or employee, he shall suffer disqualification to hold public office, to vote and participate in any public election for ten years."

SEC. 6. This Act shall take effect upon its approval.

Approved, June 18, 1966.

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