

AN ACT AMENDING COMMONWEALTH ACT NUMBERED FOUR HUNDRED AND SIXTY-SIX, AS AMENDED, BY INSERTING A NEW SECTION PROVIDING FOR THE CONFISCATION AND FORFEITURE OF PROPERTY USED IN TH...

REPUBLIC ACT NO. 5436, September 09, 1968

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

SECTION 1. Title XI of Commonwealth Act Numbered Four hundred and sixty-six, otherwise known as the National Internal Revenue Code, as amended, is hereby further amended by inserting between Sections three hundred and fifty-two and three hundred and fifty-three thereof, a new section to read as follows:

"SEC. 352- A. Confiscation and Forfeiture of the pro-ceeds or instruments of crime.—In addition to the penalty imposed for the violation of the provisions of Title IV, Sections 184, 185, 185-A, 185-B, and the first paragraph of Section 186 of Title V, and Chapter V and Chapter VII of Title VIII, all of this Code, the same shall carry with it the confiscation and forfeiture in favor of the government of the proceeds of the crime or value of the goods, and the instruments or tools with which the crime was committed: Provided, however, That if, in the course of the proceedings, it is established that the instruments or tools used in the illicit act belong to a third person, the same shall be confiscated and forfeited after due notice and hearing in a separate proceeding in favor of the government if such third person leased, let, chartered, or otherwise entrusted the same to the offender; Provided further, That in case the lessee subleased, or the borrower charterer or trustee allowed the use of the instruments tools to the offender, such instruments or tools shall likewise, be confiscated and forfeited: Provided, finally, That property of common carriers shall not be to forfeiture when used in the transaction of their business as such common carrier, unless the owner or operator of said common carrier was, at the time of the illegal act, a consenting party or privy thereto, without prejudice to the owner's right of recovery against the offender in a civil or criminal action. Articles which are not subject of lawful commerce shall be destroyed."

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

Approved, Sept. 9, 1968.

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