

AN ACT TO AMEND SECTIONS TWENTY-SEVEN HUNDRED AND TWENTY-SEVEN AND TWENTY-SEVEN HUNDRED AND TWENTY-EIGHT OF THE ADMINISTRATIVE CODE, BY IMPOSING A PENALTY ON ANY PERSON FOUND IN...

Commonwealth Act No. 207, November 20, 1936

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Be it enacted by the National Assembly of the Philippines:

SECTION 1. Section twenty-seven hundred and twenty-seven of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 2727. Unlawful possession or removal of articles subject to specific tax without payment of tax.—Any person who is found in possession of articles subject to specific tax, in quantities equal to or more than the minimum amount authorized to be removed from the factory or customs premises, and which have not been acquired from any duly licensed store open to the public, the tax on which has not been paid in accordance with law, shall be punished by a fine of not less than three times the amount of the specific tax due on the articles found but not less than two hundred pesos nor more than five hundred pesos, or imprisonment of from four months and one day to four years and two months, or both, at the discretion of the court. Any manufacturer, owner, or person in charge of any article subject to a specific tax who removes or allows or procures the unlawful removal of any such article from the place of manufacture or bonded warehouse, upon which article the specific tax has not been paid in the time and manner required, and any person who knowingly aids or abets in the removal of such articles as aforesaid, or conceals the same after illegal removal, shall for the first offense be punished by a fine of five times the amount of the specific tax due on the articles removed, but not less than five hundred pesos nor more than four thousand pesos, or imprisonment of not less than six months and one day but not more than six years, or both, at the discretion of the court.

"Every manufacturer so offending shall, before continuing or resuming business, execute a bond in double the amount of his original bond and containing the same conditions."

SEC. 2. Section twenty-seven hundred and twenty-eight of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, is hereby amended to read as follows:

"SEC. 2728. Punishment for subsequent offense.—In case of reincidence, the offender under the preceding section shall be punished by a fine of not less than ten times the amount of the specific tax due on the articles found or removed, but not less than one thousand pesos nor more than ten thousand pesos, or imprisonment of from one year and one day to eight years, or both, at the discretion of the court; and if the offense be committed by the owner or the manufacturer, or by his connivance, the factory and the ground upon which it stands, including the machinery and apparatus used in and about the business, shall be forfeited to the Government."

SEC. 3. This Act shall take effect upon its approval.

Approved, November 20, 1936.

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