

AN ACT REGULATING THE FREE ENTRY OF CERTAIN RAILROAD MATERIAL IMPORTED INTO THE PHILIPPINE ISLANDS.

Act No. 1566, December 07, 1906

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Whereas section five of the Act of Congress approved February sixth, nineteen hundred and five, provides "That material imported into the Philippine Islands for the construction and equipment of railroads therein may, in the discretion of the General Government of said Islands, under rules and regulations to be by it prescribed, be admitted free of duty."

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

SECTION 1. All material imported into the Philippine Archipelago for the construction and equipment of the railroads granted concessions by Acts Numbered Fourteen hundred and ninety-seven and Fifteen hundred and ten, which material shall, in fact, be so used, shall be admitted free of duty under the following rules and regulations.

SEC. 2. All such materials shall be imported through some regular port of entry in the Philippine Islands, and there shall be presented to the collector of customs of the port through which such materials are imported a free entry in duplicate, similar to the form prescribed for Government importations. There shall be filed with such free entry a commercial invoice in the usual form, specifying in detail the kind of materials imported and the value thereof. There shall also be filed with each free entry for railroad material a certificate in writing signed by the representative or agent of the railroad company to the effect that the material for which free entry is sought is to be used in the construction and equipment of a line of railroad chartered by an Act of the Philippine Commission, giving the number of the Act, that no other use or disposition of the material will be allowed or permitted, and that if any other disposition is contemplated immediate notice thereof will be given to the Insular Collector of Customs, and the material held subject to his order, until the duties thereon have been assessed and collected.

SEC. 3. These provisions for the free entry of railroad material shall apply only to such material as is imported for the purpose of construction and equipment, and shall not extend or apply to any portion of such lines, or to any material or supplies therefor, after the same shall be constructed and equipped as provided for in section one of this Act.

SEC. 4. In case the Insular Collector of Customs shall be in doubt as to whether any article sought to be imported free of duty under this Act is entitled to said exemption, he may submit the question in writing to the Supervising Railway Expert, who shall thereupon examine the same, and certify to the Insular Collector of Customs whether the expenditure by the railroad for said article will, in his opinion, be allowed as a proper item in the cost of construction under section one subsection numbered nine of Act Numbered Fourteen hundred and ninety-seven, and section four, paragraphs (c) and (d) of Act Numbered Fifteen hundred and seven, in case the road is one upon which interest on bonds is guaranteed by the Government: or, in case of non-guaranteed roads, the Supervising Railway Expert shall certify to the Insular Collector of Customs whether, in his opinion, said article is a proper charge against the construction and equipment of a railroad.

SEC. 5. The exemptions provided by this Act shall not be construed to extend or apply to articles of any kind

purchased from funds other than those of the railroad company or of one of its contractors or subcontractors; nor to articles which are intended for the personal use of officers or employees of any such company, whether the same are purchased from funds of such company or not.

SEC. 6. All material, supplies, or articles of whatever kind and nature, imported and passed free of duty under the provisions of this Act which shall not be used in the construction or equipment of a line of railroad, and all used construction machinery and equipment above that which can be reasonably used in the maintenance and operation of the road shall be inventoried and assessed for duty upon the completion of the construction and equipment of the line of railroad for which such material, supplies, articles, or machinery were imported : Provided, That used construction machinery and equipment shall be assessed for duty at a valuation to be fixed thereon by the Insular Collector of Customs.

SEC. 7. Nothing contained in this Act shall be construed to affect, repeal, or amend the existing laws or regulations in regard to protests against and appeals from adverse decisions of the Insular Collector of Customs.

SEC. 8. Whenever free entry is requested for any materials or articles which, in the opinion of the Insular Collector of Customs, the Collector deems are not entitled to exemption from duty under the terms of this Act, that officer is authorized, after making due examination and appraisal and ascertaining the amount of duties found to be due on said materials or articles, to admit the same without payment of the duties, and to deliver the same to the railway company or its representatives, notifying them, in writing, that said materials or articles are found to be dutiable, that the duties thereon amount to a certain sum. stating the sum that the same have been passed and delivered without payment of the duty, in accordance with this section, and that due report of his decision and the amount of duties found to be due will be made to the Governor-General, in order that the question of their durability may be adjusted and decided by him in conformity with subsection numbered nine of section one of Act Numbered Fourteen hundred and ninety-seven. It shall thereupon become the duty of the Insular Collector of Customs promptly to notify the Governor-General in writing of the above facts and to hold the free entry and invoice and all other papers connected with the case in his office subject to the orders of the Governor-General and until final adjustment of the question is had. Nothing in this section contained shall be construed to alter or amend the rights of the Insular Auditor under the Accounting Act or any amendment thereto, or under any other Act of the Philippine Commission.

SEC. 9. The Insular Collector of Customs is hereby authorized to prescribe suitable and necessary regulations for carrying out the purposes of this Act. not inconsistent with the terms hereof, and collectors of customs at sub-ports of entry in the Philippine Islands are hereby authorized to grant free entry of railroad materials and supplies, the exemption of which from duty under this Act may be questioned by them, under the general direction and supervision of the Insular Collector of Customs.

SEC. 10. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.

SEC. 11. This Act shall take effect on its passage.

Enacted, December 7, 1906.

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