

[REPUBLIC ACT NO. 4712, June 18, 1966]

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

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