

**[ REPUBLIC ACT NO. 455, June 08, 1950 ]**

**AN ACT TO AMEND SECTIONS TWO THOUSAND SEVEN HUNDRED AND TWO, AND TWO THOUSAND SEVEN HUNDRED AND THREE OF THE REVISED ADMINISTRATIVE CODE.**

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

SECTION 1. Section two thousand seven hundred and two of the Revised Administrative Code is hereby amended to read as follows:

"SEC. 2702. *Unlawful importation of merchandise.*-Any person who shall fraudulently or knowingly import or bring into the Philippines, or assist in so doing, any merchandise, contrary to law, or shall receive, conceal, buy, sell, or in any manner facilitate the transportation, concealment, or sale of such merchandise after importation, knowing the same to have been imported contrary to law, shall be punished by a fine of not less than six hundred pesos but not more than five thousand pesos and by imprisonment for not less than three months nor more than two years and, if the offender is an alien, he may be subject to deportation.

"When, upon trial for a violation of this section, the defendant is shown to have or to have had possession of the merchandise in question, such possession shall be deemed sufficient evidence to authorize conviction, unless the defendant shall explain the possession to the satisfaction of the court."

SEC. 2. Section two thousand seven hundred and three of the Revised Administrative Code is hereby amended to read as follows:

"SEC. 2703. *Various fraudulent practices against customs revenues.*-Any person who makes or attempts to make any entry of imported or dutiable exported merchandise by means of any false or fraudulent invoice declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice whatsoever, or shall be guilty of any willful act or omission by means whereof the Government of the Republic of the Philippines might be deprived of the lawful duties, or any portion thereof, accruing from the merchandise or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, shall, for each offense, be punished by a fine of not less than six hundred pesos but not more than five thousand pesos and by imprisonment for not less than six months nor more than two years and, if the offender is an alien, he may be subject to deportation."