

[ Act No. 2872, November 24, 1919 ]

**AN ACT TO AMEND PARAGRAPH TWO HUNDRED OF SECTION EIGHT OF THE ACT ENTITLED "AN ACT TO RAISE REVENUE FOR THE PHILIPPINE ISLANDS, AND FOR OTHER PURPOSES," APPROVED BY THE CONGRESS OF THE UNITED STATES ON AUGUST FIFTH, NINETEEN HUNDRED AND NINE, EXEMPTING FROM ALL CUSTOMS DUTIES, IN CERTAIN CASES, REPAIRS ON BOATS AND OTHER WATER CRAFT MATRICULATED IN THE PHILIPPINE ISLANDS, AND FOR OTHER PURPOSES.**

*Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:*

SECTION 1. Paragraph two hundred of section eight of the Act of the Congress of the United States of August fifth, nineteen hundred and nine, entitled "An Act to raise revenue for the Philippine Islands, and for other purposes," is hereby amended to read as follows:

"Group 4.—*Boats and other water craft.*

"200. Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands, and cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade and plying usually in Philippine waters and for which repairs adequate facilities are afforded in the Philippine Islands, fifty per centum ad valorem until December thirty-first, nineteen hundred and twenty-four; twenty-five per centum ad valorem on and after January first, nineteen hundred and twenty-five.

"*Provided*, That upon proof satisfactory to the collector of customs that adequate facilities are not afforded in the Philippine Islands for such repairs, so that the work can not be done there reasonably economically and within a reasonable time, in the judgment of said collector, such repairs shall be subject to the provisions of paragraph three hundred and forty-eight of this Act; and

"*Provided further*, That if the owner or master of such vessel shall furnish evidence satisfactory to the collector of customs that such vessel while in the regular course of her voyage was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel or to enable her to return to the Philippine Islands, each duty shall not be imposed; and

"*Provided further*, That furnishings, stores, and supplies, not otherwise provided for, purchased abroad and imported in such vessel shall be dutiable under the corresponding paragraphs of this Act.

"The expression 'imported into the Philippine Islands' shall be held to mean brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when