

[ Act No. 2335, February 27, 1914 ]

**AN ACT AMENDING SECTION THREE HUNDRED AND FORTY-EIGHT OF ACT NUMBERED THREE HUNDRED AND FIFTY-FIVE, KNOWN AS THE "PHILIPPINE CUSTOMS ADMINISTRATIVE ACT," BY PROVIDING THAT COMPENSATION TO INFORMERS SHALL BE PAID WITH THE APPROVAL OF THE SECRETARY OF FINANCE AND JUSTICE, BY PUNISHING CERTAIN PERSONS WHO FAIL TO REPORT TO A COLLECTOR OF CUSTOMS ANY INFORMATION IN THEIR POSSESSION CONCERNING ANY FRAUD UPON THE CUSTOMS REVENUE, APPROPRIATING TEN THOUSAND PESOS FOR CARRYING- OUT THE PROVISIONS HEREOF, AND FOR OTHER PURPOSES.**

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

SECTION 1. Section three hundred and forty-eight of Act Numbered Three hundred and fifty-five is hereby amended to read as follows:

"SEC. 348. Whenever any person shall furnish to a collector of customs, original information concerning any fraud upon the customs-revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or to the imposition of any fine, penalty, or forfeiture incurred, whether by importers or exporters or their agents or by any officer or person employed in the customs service, such compensation may be paid to such person so furnishing information as shall be just and reasonable, not exceeding in any case the sum of ten thousand pesos, which compensation shall be paid upon the recommendation of the Insular Collector of Customs and the approval of the Secretary of Finance and Justice out of the current appropriations for the Bureau of Customs.

"It shall be the duty of all persons in the employ of the Bureau of Customs and of all masters or other officers, owners, or agents, of vessels trading with or within the Philippine Islands, to report to a collector of customs at the earliest practicable moment, all information in their possession concerning any fraud upon the customs revenues, contemplated or perpetrated; and any such person who fails to comply with the requirements of this paragraph shall, upon conviction, be punished by a fine of not more than two thousand pesos or by imprisonment for not more than one year, or by both, in the discretion of the court."

SEC. 2. For the purpose of carrying out the provisions of this Act during the current fiscal year, the sum of ten thousand pesos is hereby appropriated out of any funds in the Insular Treasury not otherwise appropriated.

Enacted, February 27, 1914.

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