

## [ Act No. 45, November 12, 1900 ]

### **AN ACT IMPOSING A CUSTOMS TAX UPON EXPORTS OF MEXICAN MONEY.**

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

SECTION 1. An export tax of ten per cent is hereby imposed upon all Mexican money hereafter exported from the Philippine Islands, provided that this Act shall not apply to any sum not exceeding twenty-five dollars in Mexican money carried by a person departing from the Islands.

SEC. 2. All Mexican money exported, or attempted to be exported, from the Islands, in violation of this Act shall be forfeited to the Government in the manner hereinafter provided.

SEC. 3. It shall be the duty of the customs officials to seize all Mexican money attempted to be exported without payment of the tax herein imposed, and to hold the same until disposed of by order of court. The Collector of Customs for the Islands shall immediately cause proceedings to be instituted, in a provost court of the city of Manila, organized under General Order Number Sixty-four, of the Headquarters Division of the Philippines, issued August tenth, nineteen hundred, against the money so seized, to enforce the forfeiture herein prescribed, if the owner of the money is known, and is within the Islands, he shall be summoned to show cause in said court why the forfeiture should not be decreed. If he is unknown, or is not within the Philippine Islands, he shall be notified of the pendency of such proceedings by publishing a notice once a week, for three successive weeks, in two daily papers published one in the English language and one in the Spanish language, in the city of Manila, which notice shall state the amount of money seized, the time and place and cause of seizure, and the time and place of the trial. If upon trial it shall be established that the money was being exported, or that the attempt was being made to export it, without payment of the tax herein imposed, a decree of forfeiture shall be entered. If these facts are not established, a decree shall be rendered for the return of the money to its owner.

SEC. 4. Any person exporting, or attempting to export. Mexican money without payment of the tax hereby imposed, shall also be subject to a fine not exceeding one thousand dollars, or to an imprisonment not exceeding six months, or both, in the discretion of the court. All proceedings for the enforcement of the penalties herein prescribed shall be in the provost court mentioned in section three of this Act.

SEC. 5. This Act shall take effect on its passage.

Enacted, November 12, 1900.

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