

CUSTOMS TARIFF FOR THE PHILIPPINE ARCHIPELAGO

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Customs Tariff for the Philippine Archipelago by Division of Insular Affairs

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DIVISION OF INSULAR AFFAIRS

**CUSTOMS TARIFF
FOR THE PHILIPPINE
ARCHIPELAGO**

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[PUBLIC—No. 28.]

An Act temporarily to provide revenue for the Philippine Islands, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of an Act entitled "An Act to revise and amend the tariff laws of the Philippine Archipelago," enacted by the United States Philippine Commission on the seventeenth day of September, nineteen hundred and one, shall be and remain in full force and effect, and there shall be levied, collected, and paid upon all articles coming into the Philippine Archipelago from the United States the rates of duty which are required by the said Act to be levied, collected, and paid upon like articles imported from foreign countries into said archipelago.

SEC. 2. That on and after the passage of this Act there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Archipelago the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided,* That upon all articles the growth and product of the Philippine Archipelago coming into the United States from the Philippine Archipelago there shall be levied, collected, and paid only seventy-five per centum of the rates of duty aforesaid: *And provided further,* That the rates of duty which are required hereby to be levied, collected, and paid upon products of the Philippine Archipelago coming into the United States shall be less any duty or taxes levied, collected, and paid thereon upon the shipment thereof from the Philippine Archipelago, as provided by the Act of the United States Philippine Commission referred to in section one of this Act, under such rules and regulations as the Secretary of the Treasury may prescribe, but all articles, the growth and product of the Philippine Islands, admitted into the ports of the United States free of duty under the provisions of this Act and coming directly from said islands to the United States for use and consumption therein, shall be hereafter exempt from any export duties imposed in the Philippine Islands.

SEC. 3. That on and after the passage of this Act the same tonnage taxes shall be levied, collected, and paid upon all foreign vessels coming into the United States from the Philippine Archipelago which are required by law to be levied, collected, and paid upon vessels coming into the United States from foreign countries: *Provided, however,* That until July first, nineteen hundred and four, the provisions of law restricting to vessels of the United States the transportation of passengers and merchandise directly or indirectly from one port of the United States to another port of the United States shall not be applicable to foreign vessels engaging in trade between the Philippine Archipelago and the United States, or between ports in the Philippine Archipelago: *And provided further,* That the Philippine Commission shall be authorized and empowered to issue licenses to engage in lightering or other exclusively harbor business to vessels or other craft actually engaged in such business at the date of the passage of this Act, and to vessels or other craft built in the Philippine

Islands or in the United States and owned by citizens of the United States or by inhabitants of the Philippine Islands.

SEC. 4. That the duties and taxes collected in the Philippine Archipelago in pursuance of this Act, and all duties and taxes collected in the United States upon articles coming from the Philippine Archipelago and upon foreign vessels coming therefrom, shall not be covered into the general fund of the Treasury of the United States, but shall be held as a separate fund and paid into the treasury of the Philippine Islands, to be used and expended for the government and benefit of said islands.

SEC. 5. That when duties prescribed by this Act are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

SEC. 6. That all articles manufactured in bonded manufacturing warehouses in whole or in part of imported materials, or of materials subject to internal-revenue tax and intended for shipment from the United States to the Philippine Islands, shall, when so shipped, under such regulations as the Secretary of the Treasury may prescribe, be exempt from internal-revenue tax, and shall not be charged with duty except the duty levied under this Act upon imports into the Philippine Islands.

That all articles subject under the laws of the United States to internal-revenue tax, or on which the internal-revenue tax has been paid, and which may under existing laws and regulations be exported to a foreign country without the payment of such tax, or with benefit of drawback, as the case may be, may also be shipped to the Philippine Islands with like privilege, under such regulations and the filing of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue may, with the approval of the Secretary of the Treasury, prescribe. And all taxes paid upon such articles shipped to the Philippine Islands since November fifteenth, nineteen hundred and one, under the decision of the Secretary of the Treasury of that date, shall be refunded to the parties who have paid the same, under such rules and regulations as the Secretary of the Treasury may prescribe, and a sum sufficient to make such payment is hereby appropriated, out of any money in the Treasury not otherwise appropriated.

That where materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the shipment of said articles to the Philippine Archipelago a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties, under such rules and regulations as the Secretary of the Treasury may prescribe.

SEC. 7. That merchandise in bonded warehouse or otherwise in the custody and control of the officers of the customs, upon which duties have been paid, shall be entitled, on shipment to the Philippine Islands within three years from the date of the original arrival, to a return of the duties paid less one per centum, and merchandise upon which duties have not been paid may be shipped without the payment of duties to the Philippine Islands within said period, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

SEC. 8. That the provisions of the Act entitled "An Act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, as amended by an Act entitled

"An Act to provide for the Government and to encourage the industries of the United States," approved July twenty-fourth, eighteen hundred and ninety-seven, shall apply to all articles coming into the United States from the Philippine Archipelago.

SEC. 9. That no person in the Philippine Islands shall, under the authority of the United States, be convicted of treason by any tribunal, civil or military, unless on the testimony of two witnesses to the same overt act, or on confession in open court.

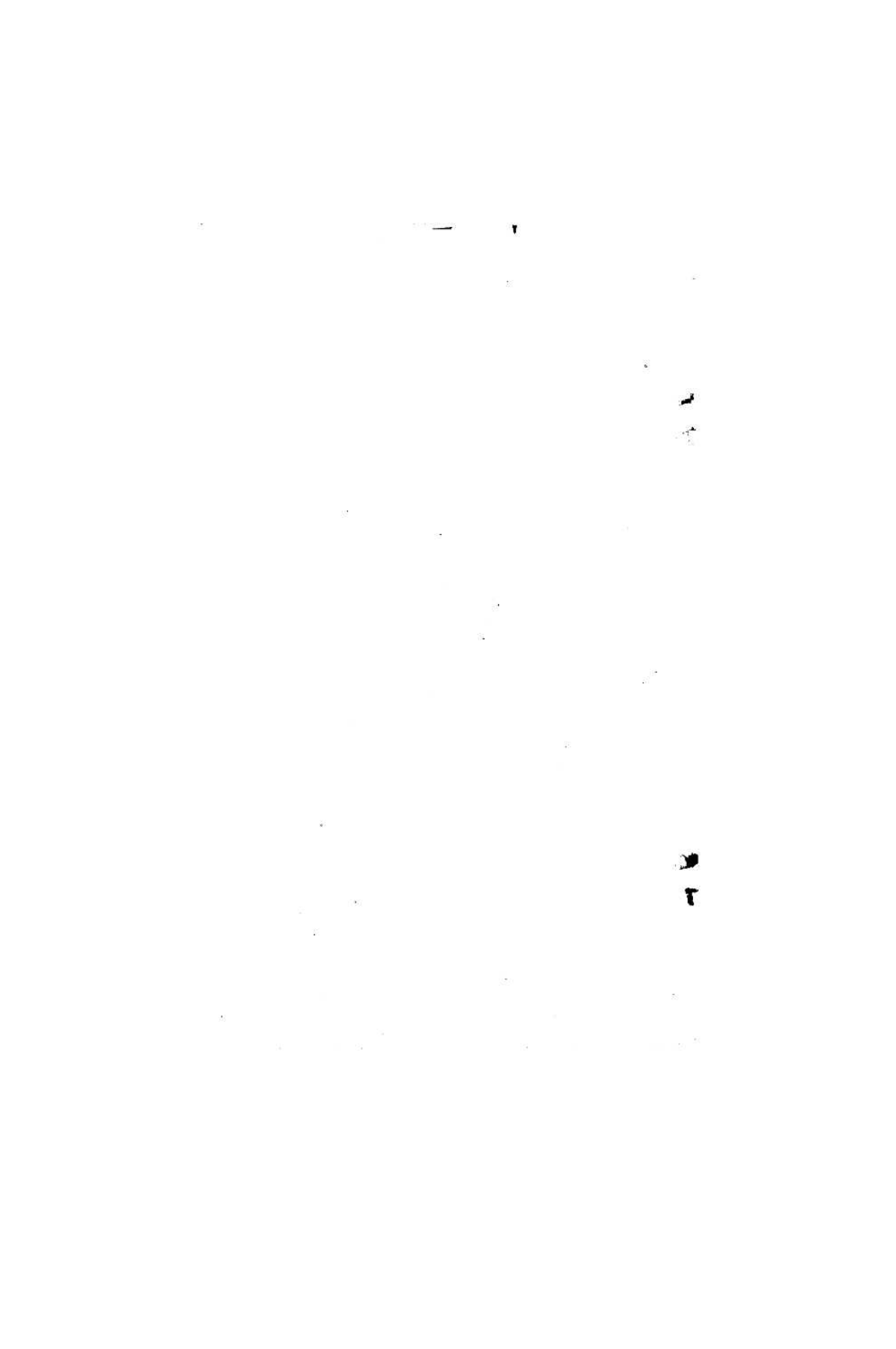
Approved, March 8, 1902.



CUSTOMS TARIFF

FOR

THE PHILIPPINE ARCHIPELAGO.



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