UNITED STATES PROVISIONAL CUSTOMS TARIFF AND REGULATIONS IN THE PHILIPPINE ISLANDS

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United States Provisional Customs Tariff and Regulations in the Philippine Islands by Various

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IN THE

PHILIPPINE ISLANDS.

OFFICE OF THE U. S. MILITARY GOVERNOR.

IN THE PHILIPPINE ISLANDS.

MANILA, P. I. 1898. Marie Carlos Car

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OFFICE OF THE MILITARY GOVERNOR IN THE PHILIPPINE ISLANDS.

Manila, P. I., October 26, 1898.

General Orders, No. 10.

Referring to General Orders of the 29th ultimo from this office, wherein is recited the necessity of a careful revision of the "Custom Tariff and Regulations" prescribed by the United States Government for such portion of the Philippine Islands as may be under United States control, in order to satisfy United States Government interests and prevailing business conditions; and proclaiming, for such reasons, the postponement of the practical application of those tariff regulations until November 10th next; it is hereby ordered that the same, amended and revised, and as now fully contained in the following printed schedule, be put in force from and after the data proclaimed, viz: November 10, 1898.

Upon the occupation of any ports or places in the Philippine Islands by the forces of the United States the foregoing order will be proclaimed and enforced.

BY COMMAND OF MAJOR-GENERAL OTIS:

THOMAS H. BARRY, Assistant Adjutant-General.



REGULATIONS FOR THE GUIDANCE OF OFFICERS CONCERNED IN THE COLLECTION OF DUTIES ON IMPORTS AND EXPORTS, TAXES AND OTHER CHARGES AND EXACTIONS TO BE LEVIED AND COLLECTED AS A MILITARY CONTRIBUTION AT PORTS AND PLACES IN THE POSSESSION OF OR UNDER THE CONTROL OF THE FORCES OF THE UNITED STATES, IN THE PHILIPPINE ISLANDS.

ENTRANCE AND CLEARANCE OF VESSELS.

- Every vessel shall, on arrival, be placed under military guard until duly discharged. Passengers with no dutiable property in their possession may be permitted to land without detention.
- If, upon the unlading of any cargo, there shall be found goods, wares or merchandise not duly declared on the manifest, such articles in excess shall be required to pay additional duties of 25 percent on the regular duties. Should any packages or articles named on the manifest be missing on the arrival of the vessel, the latter shall pay a penalty of 1 peso per ton measurement, unless such deference shall be satisfactuable contained assertanted for
- ficiency shall be satisfactorily explained or accounted for. 2. Within twenty-four hours after the arrival of any vessel the master must, under a penalty for failure of 1 peso per ton registry measurement, produce to the proper officer a manifest of her cargo, with the marks, numbers and description of the packages and the names of the respective consignees, which manifests, if the vessel be from a port in the United States, shall be certified by the collector of the port of sailing. If the vessel be from any other than a United States port, her manifest must be certified by the United States consul or commercial agent at such port; if there be no United States consul or commercial agent at such port, then by the consul of any nation at peace with the United States; and the register of the vessel shall, upon her arrival in the Philippines, be deposited with the consul of the nation to which she may belong, if any there be, otherwise with the commandant at the port, until the master shall have paid such tonnage taxes and other port charges as may
- 3. No vessel shall be allowed to clear for another port until all her cargo has been landed or accounted for. All goods not duly entered within ten days after their arrival in port shall be landed and stored, the expense thereof to be charged against the goods.

be due under these regulations.

4. Prior to the departure of any vessel from any of the ports herein designated, the master shall deposit with the proper officer a manifest, in duplicate, of the outward cargo of such vessel, specifying marks and numbers of packages, a description of their contents, with names shippers and consignees, with a statement of the value of each separate lot; also names of passengers and their destination. A clearance will then be granted to the vessel. No prohibited or contraband goods shall be exported.

LIGHT DUES.

5. At all ports or places in the Philippines which may be in possession or under administrative control of the land or naval forces of the United States there shall be levied the following navigation and port charge:

Per net ton.

6. The following shall be exempt from light dues:

A vessel belonging to or employed in the service of the Government of the United States; or a vessel of a neutral foreign government not engaged in trade; or a vessel in distress; or a yacht belonging to an organized yacht club of the United States or of a neutral foreign nation.

The tonnage of a vessel shall be the net or register tonnage expressed in her national certificate of registry.

ENTRY OF MERCHANDISE.

- 8. The consignee named in the bill of lading, or the person to whom such consignee shall, by indorsement, have assigned the bill of lading, shall present to the officer duly designated for that purpose his declaration in triplicate, an invoice describing the goods, showing their character, quantity, the name of the importer and of the vessel of importation, the place whence the goods were imported, the date of their arrival at the port of destination, the marks and numbers of the packages, the nature and quantity of their contents and their value. The declaration shall be signed by the importer, who must certify to the truth of all the statements contained therein.
- 9. After the packages and contents have been duly compared with the declaration, and found to agree therewith, the duty due thereon will be computed on the face of the entry, and, after the payment of the proper duties and charges, an order for the delivery of the packages and contents will be issued by the proper officer.

- 10. Any objections to the assessment of duty must be filed by the importer before the payment by him of the same, and no refund of duty will be made thereafter.
- Goods found to be fraudulently invoiced, either as to character or quantity, and all goods attempted to be introduced without permit, shall be confiscated.
- No delivery of imported merchandise shall be made to the importer unless he shall have duly paid the duties assessed thereon.
- 13. Any goods, wares or merchandise not duly entered for payment of duty within ninety days after importation shall be sold at auction by order of the commandant after five days' public notice conspicuously posted at the port. The proceeds of such sale will be kept for ten days, subject to the demand of the importer after deduction of the proper duties on the goods and all expenses of storage and sale. All merchandise remaining in the "godowns" of the custom house longer than fifteen days shall be charged with storage at the rate of 5 pesos per ton per month by measurement or dead weight, as shown by bill of lading.
- 14. All soized and confiscated merchandise will be sold in like manner, and the proceeds, after deduction of expenses, will be turned over to the officer duly designated for that purpose.
- 15. Merchandise originally destined for some port or place in the Philippines, not in the possession of the United States forces, may be entered at one of the designated ports. Vessels may likewise enter, although originally cleared for a port in the Philippines not in possession of the United States.

WHARF CHARGES.

- 16. Goods of all kinds exported through ports of the Philippines declared open by the United States shall pay one peso per 1,000 kilograms gross, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel.
- 17. Goods of all kinds imported into ports of the Philippines, declared open by the United States and destined for trans-shipment to other ports of the Philippines declared open by the United States, shall pay a charge for wharfage of one-half of one peso per 1,000 kilograms gross at the port of trans-shipment.
- Merchandise imported, exported, or shipped in transit for the use of the Government of the United States, including coal, shall be exempt from wharf charges.

HARBOR AND COMMERCIAL IMPROVEMENT CHARGES.

 In addition to custom duties and other exactions there shall be levied a charge of 8 per centum, on the value, as per schedule,