[REPUBLIC ACT NO. 7650, April 06, 1993]

AN ACT REPEALING SECTION 1404 AND AMENDING SECTIONS 1401 AND 1403 OF THE TARIFF AND CUSTOMS CODE OF THE PHILIPPINES, AS AMENDED, RELATIVE TO THE PHYSICAL EXAMINATION OF IMPORTED ARTICLES

Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section 1401 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows:

"Sec. 1401. Conditions for Examination. - For the protection of government revenue and public interest and to prevent the entry into the country of smuggled or contraband goods, the Commissioner shall, in consultation with the Oversight Committee and subject to the approval of the Secretary of Finance, promulgate the rules and regulations that shall prescribe the procedure in accordance with which examination shall be undertaken on the importation and the required quantity or percentage thereof: *Provided*, That the imported articles shall in any case be subject to the regular physical examination when:

- "(1) The government surveyor's seal on the container has been tampered with or broken or the container shows signs of having been opened or having its identity changed;
- "(2) The container is leaking or damaged;
- "(3) The number, weight, and nature of packages indicated in the customs entry declaration and supporting documents differ from that in the manifest;
- "(4) The shipment is covered by alert/hold orders issued pursuant to existing orders;
- "(5) The importer disagrees with the findings as contained in the government surveyor's report; or
- "(6) The articles are imported through air freight where the Commissioner or Collector has knowledge that there is a variance between the declared and true quantity, measurement, weight, and tariff classification."
- SEC. 2. Section 1403 of the Tariff and Customs Code of the Philippines, as amended, is hereby further amended to read as follows: