

[ Act No. 3847, November 11, 1931 ]

**AN ACT TO AMEND ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE ADMINISTRATIVE CODE, BY INSERTING BETWEEN SECTIONS TWENTY-SEVEN HUNDRED AND FOUR AND TWENTY-SEVEN HUNDRED AND FIVE THEREOF, A NEW SECTION TO BE KNOWN AS SECTION TWENTY-SEVEN HUNDRED AND FOUR AND ONE-HALF.**

*Be it enacted by the Senate and House of Representatives of the Philippines in Legislature assembled and by the authority of the same:*

SECTION 1. A new section, to be known as section twenty-seven hundred and four and one-half, is hereby inserted between sections twenty-seven hundred and four and twenty-seven hundred and five of Act Numbered Twenty-seven hundred and eleven, known as the Administrative Code, as follows:

"SEC. 2704 1/2. *Statutory offenses of officers and employees.*—Every officer, agent, or employee of the Bureau of Customs who is guilty of any delinquency hereinbelow specified or who falls within any of the classes hereinbelow indicated shall be punished by a fine of not less than four hundred pesos nor more than ten thousand pesos or by imprisonment for not less than six months nor more than five years, or both:

"(a) Those guilty of extortion or willful oppression under color of law.

"(b) Those who knowingly demand other or greater sums than are authorized by law or receive any fees, compensation, or reward, except as by law prescribed, for the performance of any duty.

"(c) Those who willfully neglect to give receipts, as by law required, for any sums collected in the performance of duty, or who willfully neglect to perform any of the duties enjoined by law.

"(d) Those who conspire or collude with another or others to defraud the revenues or otherwise violate the law.

"(e) Those who willfully make opportunity for any person to defraud the revenues, or who do or omit to do any act with intent to enable any other person to defraud the revenues.

"(f) Those who negligently or designedly permit the violation of the law by any other person.

"(g) Those who make or sign any false entry or entries in any book, or make or sign any false certificate or return in any case where the law requires the making by them of such entry, certificate, or return.

"(h) Those who having knowledge or information of a violation of the Customs Law or of any fraud committed on the revenues collectible by the Bureau of Customs, fail to report such knowledge or information to