

[ Act No. 3749, November 24, 1930 ]

**AN ACT AMENDING SECTION FOURTEEN HUNDRED AND ELEVEN  
OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN,  
KNOWN AS THE REVISED ADMINISTRATIVE CODE OF THE  
PHILIPPINE ISLANDS, AND PROVIDING FOR THE GRANTING OF  
REWARDS TO INFORMERS OF FRAUDS UPON THE CUSTOMS  
REVENUE.**

*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. Section fourteen hundred and eleven of the Revised Administrative Code of the Philippine Islands is hereby amended to read as follows:

"SEC. 1411. *Reward for information concerning fraud upon the revenue.*

—When any person except a customs officer or employee or other public official, shall furnish definite information concerning any fraud upon the customs revenue, by whomsoever perpetrated or contemplated, which shall result in the recovery of revenue, the conviction of the guilty party, or the imposition of any surcharge, fine or penalty, or the forfeiture incurred of any of the property enumerated in section thirteen hundred and sixty-three of this Code, such person shall be rewarded in accordance with the following schedule but not exceeding in any case the sum of ten thousand pesos:

- a. Where a surcharge or a fine, judicial or administrative, is collected, fifty per centum of such surcharge or fine;
- b. In cases where no such surcharge or fine is imposed, fifty per centum of the additional revenue recovered by the Government and collected by reason of the information given;
- c. When the offender has chosen to compromise his violation of the law and his offer of compromise is accepted by the Insular Collector of Customs, fifty per centum of such compromise;
- d. In cases of forfeiture and subsequent release of the goods seized, fifty per centum of such administrative fine as the Insular Collector of Customs may actually impose and collect in lieu of forfeiture;
- e. In case of public sale of property seized as the result of the information so furnished, fifty per centum of the proceeds of the sale after deducting only the charges specified in subsections (a) and (e) of section thirteen hundred and ninety-seven of this Code.

The Insular Collector of Customs, with the approval of the Department Head, shall prescribe such regulations as may be necessary for the enforcement of this section.

It shall be the duty of all persons in the employ of the Bureau of Customs and of all masters or other officers, owners, or agents, of vessels trading