

[Act No. 3686, November 06, 1930]

AN ACT TO AMEND SECTION THIRTEEN HUNDRED AND SEVENTY OF ACT NUMBERED TWENTY-SEVEN HUNDRED AND ELEVEN, KNOWN AS THE REVISED ADMINISTRATIVE CODE.

*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 thirteen hundred and seventy of Act Numbered Twenty-seven hundred and eleven, commonly known as the Revised Administrative Code of the Philippine Islands, is hereby amended so as to read as follows:

"SEC. 1370. *Protest and payment upon protest in civil matters.*—When a ruling or decision of a customs officer is made in any civil matter whereby liability for duties, fees, or other money charge is settled or determined—not including the fixing of fines in seizure cases—the party adversely affected by such action may make protest by presenting to the collector of customs, at the time when payment of the amount claimed to be due the Government is made, or within thirty days thereafter, a written protest setting forth his objections to the ruling or decision in question, together with the reasons therefor. No protest shall be received or considered in any such case unless payment of the amount claimed to be due has first been made."

SEC. 2. This Act shall take effect on its approval.

Approved, November 6, 1930.



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