## [ Act No. 1782, October 12, 1907 ]

## AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF MANUFACTURING BONDED WAREHOUSES.

By authority of the United States, be it enacted by the Philippine Commission, that:

SECTION 1. All articles manufactured in whole or in part of tor export. imported materials, or of materials subject to internal-revenue tax and intended for exportation without being charged with duty, may, under such regulations as the Insular Collector shall prescribe, be made and manufactured in manufacturing bonded warehouses: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be from time to time prescribed by the Insular Collector of Customs.

- SEC. 2. Before commencing business the proprietor of any manufacturing bonded warehouse which is then a going concern shall file with the Insular Collector of Customs a list of all goods, wares, and merchandise on hand in such factory upon which import duties have been paid, which goods, wares, and merchandise are to be used in the manufacture of articles for exportation, whereupon the Refund of amount of such duties shall be ascertained and refunded to the proprietor of such warehouse, and in all cases before commencing business the proprietor of any manufacturing bonded warehouse shall tile with the Insular Collector of Customs a list of all the articles intended to be manufactured in such warehouse and state the formula of manufacture and the names and quantities of each of the various ingredients to be used therein. This formula may be changed from time to time by giving written notice to the Insular Collector of Customs.
- SEC. 3. The Insular Collector of Customs shall prescribe regulations to carry this Act into effect; which regulations, when approved by the Secretary of Finance and Justice, shall have the force and effect of law.
- SEC. 4. The public good requiring the speedy enactment of this bill, the passage of the same is hereby expedited in accordance with section two of "An Act prescribing the order of procedure by the Commission in the enactment of laws," passed September twenty-sixth, nineteen hundred.
- SEC. 5. This Act shall take effect on its passage.

Enacted, October 12, 1907.

