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[355-107, 158, 181, 271, 272, 274; Cooley's Blackstone, p. 315.]

SECTION 1408. *Charges for Storage and Labor.* — The charges for service rendered in connection with merchandise under the control of the customs authorities or upon the customs premises and the rates of storage in Government stores, or warehouses, shall be fixed and promulgated by the Insular Collector annually.

[355-234.]

SECTION 1409. *Reshipment to Foreign Port.* — Unless it shall appear by the invoice, bill of lading, and manifest, or other satisfactory evidence, that merchandise arriving in the Philippine Islands is destined for transshipment, no exportation thereof will be permitted except under entry for warehouse and exportation in bond and appraisement made.

[355-275.]

SECTION 1410. *Handling of Merchandise on which Duty has Not Been Paid.* — Except when done under customs supervision, all unloading or transshipment of the cargo of vessels from foreign ports, which do not discharge at a wharf, must be by bonded lighters; and likewise, on land, imported goods on which duty has not been paid shall be carried about and handled by bonded draymen or cartmen only.

[355-100, 269; 536-1.]

SECTION 1411. *Government Plant for Handling Merchandise.* — A Government plant for handling merchandise on or around the customs premises shall be maintained at the port of Manila and at any other port of entry prescribed by the Insular Collector, when the proper conduct of the customs business shall so require.

Where such plants are established, it shall be their function to receive, land, and deliver imported merchandise, and to handle the same, so far as may be necessary, while on customs premises. Such plants shall also handle merchandise for export while on the customs premises, and in the discretion of the Insular Collector may deliver merchandise aboard vessels for export.

[897-1.]

SECTION 1412. — *Sea Stores Dutiable as to Excess Only.* — An excess of sea stores in vessels arriving from foreign ports, and all articles purchased abroad for sale on board a vessel as saloon stores or supplies, are dutiable, but all sea