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	Date November 02, 2021		
Agent	COMMISSION ON ELECTIONS		Fund
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FILING FEE-PETITION/APPEAL		P 10,100.00	
TOTAL		P 0,100.00	
Amount in WordsTen Thousand One Hundred Pesos Only			
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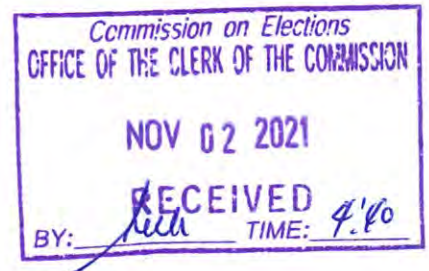


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REPUBLIC OF THE PHILIPPINES  
COMMISSION ON ELECTIONS  
Manila

FR. CHRISTIAN B. BUENAFE, FIDES  
M. LIM, MA. EDELIZA P.  
HERNANDEZ, CELIA LAGMAN  
SEVILLA, ROLAND C. VIBAL, AND  
JOSEPHINE LASCANO,

*Petitioners,*



- versus -

SPA No. 21-156 (DC)

FERDINAND ROMUALDEZ  
MARCOS, JR.,

*Respondent.*

X-----X

**PETITION**

Petitioners **FR. CHRISTIAN B. BUENAFE, FIDES M. LIM, MA. EDELIZA P. HERNANDEZ, CELIA LAGMAN SEVILLA, ROLAND C. VIBAL, and JOSEPHINE LASCANO**, through the undersigned counsel, respectfully state:

***“BONGBONG MARCOS, ANG KAPAL NG MUKHA MO NAMAN.***

***BAGO KA MAG-AMBISYON NA MAGING PANGULO NG  
KINAWAWA NINYONG ATING BAYAN,***

***ISAULI MO MUNA ANG NINAKAW NA BILYON-BILYONG  
DOLYARES NG IYONG MGA KAWATANG MAGULANG MULA SA  
ATING TAONG BAYAN.”***

- *Cry of a Martial Law victim after learning that Bongbong Marcos, Jr. filed his certificate of candidacy for President for the May 2022 Presidential elections.*

**NATURE OF PETITION**

1. This is a Petition to Cancel or Deny Due Course the Certificate of Candidacy of respondent **FERDINAND ROMUALDEZ MARCOS, Jr.** (“**MARCOS, JR.**”) under Section 78 in relation to Section 74, Article IX of the Omnibus Election Code, and invoking the Honorable Commission’s mandate to enforce and administer all laws relating to the conduct of elections.



2. Section 78 of the Omnibus Election Code provides that a **Certificate of Candidacy (“COC”)** may be **CANCELLED** or **DENIED DUE COURSE** if it contains any **false material representation** as required under Section 74 of the same Code:

“Section 78. Petition to deny due course to or cancel a certificate of candidacy. - A verified petition seeking to deny due course or to cancel a certificate of candidacy may be filed by the person exclusively on the ground that any **material representation contained therein as required under Section 74 hereof is false**. The petition may be filed at any time not later than twenty-five days from the time of the filing of the certificate of candidacy and shall be decided, after due notice and hearing, not later than fifteen days before the election.”<sup>1</sup>

2.1. Pursuant to the foregoing provision, a Petition to Cancel and/or Deny Due Course a Certificate of Candidacy may be filed at any time not later than twenty-five (25) days from the filing of the Certificate subject of the petition.

3. Notwithstanding the foregoing, in *Jalosjos vs. The Commission on Elections*, G.R. No. 205033, June 18, 2013, the Supreme Court ruled that pursuant to the Honorable Commission’s mandate to enforce and administer all laws relating to the conduct of elections, the filing of any petition is not even necessary for the Commission to exercise its duty to cancel the COC of a disqualified individual running for office based on a final conviction:

“The foregoing matter is not without established precedent. In *Jalosjos, Jr. and Cardino*, the Court held that the **COMELEC’s denial of due course to and/or cancellation of a CoC in view of a candidate’s disqualification to run for elective office based on a final conviction is subsumed under its mandate to enforce and administer all laws relating to the conduct of elections**. Accordingly, in such a situation, it is the **COMELEC’s duty to cancel motu proprio the candidate’s CoC, notwithstanding the absence of any petition initiating a quasi-judicial proceeding for the resolution of the same**. Thus, the Court stated:

**Even without a petition under either Section 12 or Section 78 of the Omnibus Election Code, or under Section 40 of the Local Government Code, the COMELEC is under a legal duty to cancel the certificate of candidacy of anyone**

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<sup>1</sup> Emphasis supplied.



suffering from the accessory penalty of perpetual special disqualification to run for public office by virtue of a final judgment of conviction. The final judgment of conviction is notice to the COMELEC of the disqualification of the convict from running for public office. The law itself bars the convict from running for public office, and the disqualification is part of the final judgment of conviction. The final judgment of the court is addressed not only to the Executive branch, but also to other government agencies tasked to implement the final judgment under the law.”<sup>2</sup>

4. On **October 6, 2021**, respondent Marcos, Jr. filed his Certificate of Candidacy (“Subject COC”) for President with the Honorable Commission, a copy of its first page is attached as **Annex “A”**.

5. As will be discussed below, respondent Marcos, Jr. is **not eligible** to run for public office, being disqualified to do so under the law. Despite knowledge of the same, respondent Marcos, Jr., in the subject COC, made **material false representations therein specifically on his alleged eligibility to run as President of the Philippines for the 2022 National Elections**.

6. Thus, it behooves the Honorable Commission to exercise its mandate to enforce and administer all laws relating to the conduct of elections, including the cancellation of the Subject COC.

### **THE PARTIES**

7. Petitioner **FR. CHRISTIAN B. BUENAFE** (“Fr. Buenafe”), O. Carm., is Filipino, of legal age, a registered voter, with address at No. 45 Saint Mary Street, Cubao, Quezon City, 1109 and email at [tfdp.1974@gmail.com](mailto:tfdp.1974@gmail.com).

7.1. Petitioner Fr. Buenafe is the Co-Chairperson of the **TASK FORCE DETAINEES OF THE PHILIPPINES (TFDP)**, a Mission Partner of the Association of Major Religious Superiors in the Philippines (AMRSP) and a non-profit human rights organization concerned with documenting human rights violations, assisting the victims and their families in their material and legal needs, organizes missions, conducting human rights education work, campaigns against torture, and promotes advocacy for human rights defenders and environmental movement.

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<sup>2</sup> Emphasis supplied.



8. Petitioner **FIDES M. LIM** ("Lim") is Filipino, of legal age, a registered voter, with office address at 2/F Erythrina Bldg., 1 Maaralin St., Barangay Central, Quezon City 1100 and email at kapatid.pp@gmail.com.

8.1. Petitioner Lim is the Board Chairperson of the **KAPATID-FAMILIES & FRIENDS OF POLITICAL PRISONERS (KAPATID)**, a support organization of families and friends of political prisoners in the Philippines that works for their release and the protection of their rights and welfare.

9. Petitioner **MA. EDELIZA P. HERNANDEZ** ("Hernandez") is Filipino, of legal age, a registered voter, with address at 20 Road 9, Project 6, Quezon City and email at mag.1982@magph.org.

9.1. Petitioner Hernandez is the Executive Director of the **MEDICAL ACTION GROUP, INC. (MAG)**, an organization formed to deliver health services to victims of political repression and human rights violations, and to promote justice in health and uphold human rights.

10. Petitioner **CELIA LAGMAN SEVILLA** ("Sevilla") is Filipino, of legal age, a registered voter, with address at Unit 2-C, Tempus Place 2 Condominium, Matalino St., Diliman, Quezon City and email at celialagmansevilla@gmail.com

10.1. Petitioner Sevilla is the Secretary General of the **FAMILIES OF VICTIMS OF INVOLUNTARY DISAPPEARANCE INC. (FIND)**, a non-government organization in Special Consultative Status with the Economic and Social Council of the United Nations and a nationwide mass organization of families, relatives, friends and colleagues of the disappeared victims and surfaced victims of enforced disappearances that is advocating human rights and participative empowerment.

11. Petitioner **ROLAND C. VIBAL** ("Vibal") is Filipino, of legal age, a registered voter, with address at Unit E, 4th Floor, Tempus Place Condominium 2, Matalino Street, Diliman, Quezon City, 1101 and email at vibalski@yahoo.com.

11.1. Petitioner Vibal is the Luzon Representative, Council of Leaders of the **PHILIPPINE ALLIANCE OF HUMAN RIGHTS ADVOCATES INC. (PAHRA)** is a non-stock, non-profit alliance duly registered under the laws of the Philippines, formed as an alliance of individuals, institutions and organizations committed to the promotion, protection and realization of human rights in the Philippines.



12. Petitioner **JOSEPHINE LASCANO** (“Lascano”) is Filipino, of legal age, a registered voter, with address at 29 A Magiting Street, Teacher's Village, East Quezon City and email at joylascano@yahoo.com.

12.1. Petitioner Lascano is the Executive Director of **BALAY REHABILITATION CENTER, INC. (BALAY)**, a Philippine Human Rights NGO providing psychosocial services and rehabilitation to internally displaced persons and survivors of torture and organized violence.

13. For purposes of the instant Petition, petitioners Buenafe, Lim, Hernandez, Sevilla, Vibal, Lascano (collectively, the “Petitioners”), **may be served with subpoena and other legal processes through the undersigned counsel at his address indicated below.**

14. Respondent **MARCOS, JR.** filed his COC for the President of the Republic of the Philippines with the Honorable Commission in relation to the 2022 National Elections. As stated in his COC, he may be served with subpoena and other legal processes of the Honorable Commission at his address located at the G/F Sunset View Tower, 2330 Roxas Blvd., Pasay City 1300.

## **STATEMENT OF FACTS**

### **Relevant Background**

15. In 1965, President Ferdinand Marcos, Sr. (“Marcos, Sr.”) was elected as President of the Republic of the Philippines. When President Marcos, Sr. became President in 1965, “the Philippines was already the second largest economy in Asia, behind only Japan x x x. By the end of the Marcos dictatorial era, the country was experiencing a debt crisis, extreme poverty and several under-employment.” Thus, earning the Philippines the derogatory title of “the sick man of Asia”.<sup>3</sup>

16. Soon after being elected, President Marcos, Sr. developed close relations with the officers of the Philippine military, and began expanding the armed forces by allowing loyal generals to stay in their positions past their retirement age, or giving them civilian government posts.<sup>4</sup>

<sup>3</sup> See [https://en.wikipedia.org/wiki/Economic\\_history\\_of\\_the\\_Philippines\\_\(1965%E2%80%931986\)](https://en.wikipedia.org/wiki/Economic_history_of_the_Philippines_(1965%E2%80%931986)).

<sup>4</sup> “PHL marks 29th anniversary of Aquino's assassination on Tuesday”. Office of the President of the Philippines. 20 August 2012; See V. Selochan, “The Military and Fragile Philippine Democracy”, available at <http://press-files.anu.edu.au/downloads/press/p33231/pdf/ch0434.pdf>.



17. In an unprecedented move, President Marcos, Sr. chose to concurrently serve as his own defense secretary, allowing him to have a direct hand in running the military.<sup>5</sup> President Marcos, Sr. significantly increased the budget of the armed forces, tapping them in civil projects such as the construction of schools.<sup>6</sup> As previously stated, generals loyal to President Marcos, Sr. were allowed to stay in their positions past their retirement age, or were rewarded with civilian government posts, leading Senator Benigno S. Aquino Jr. to accuse President Marcos, Sr. in 1968 of trying to establish “a garrison state.”<sup>7</sup>

18. In 1969, President Marcos, Sr. announced his plans for re-election. During the 1969 campaign, President Marcos, Sr. launched US\$50 million worth in infrastructure projects funded by foreign debts in an effort to curry favor with the electorate.<sup>8</sup> This rapid campaign spending was so massive that it would be responsible for the 1969 Balance of Payments Crisis, whose inflationary effect would cause social unrest leading all the way up to the proclamation of martial law in 1972.<sup>9</sup>

19. Eventually, in 1969, President Marcos, Sr. was re-elected for a second term. President Marcos, Sr.’s second term was characterized by social unrest, beginning with the 1969 Balance of Payments Crisis, which was already underway during the second inauguration.<sup>10</sup> Opposition groups began to form, with “moderate” groups calling for political reform and “radical” groups who espoused a more radical-left ideology.<sup>11</sup>

### **Pre-Martial Law Events**

20. By the time President Marcos, Sr. gave the first State of the Nation Address of his second term, the unrest born from the 1969 Balance of Payments Crisis exploded into a series of demonstrations, protests, and marches against the government. Student groups – some moderate and some radical – served as the driving force of the protests, which lasted until the end of the university semester in March 1970, and would come to be known as the “First Quarter Storm”.<sup>12</sup>

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<sup>5</sup> Magno, Alexander R., ed. (1998). *Democracy at the Crossroads*. Kasaysayan, The Story of the Filipino People Volume 9: A Nation Reborn. Hong Kong: Asia Publishing Company Limited.

<sup>6</sup> “PHL marks 29th anniversary of Aquino’s assassination on Tuesday”. Office of the President of the Philippines. 20 August 2012.

<sup>7</sup> “PHL marks 29th anniversary of Aquino’s assassination on Tuesday”. Office of the President of the Philippines. 20 August 2012.

<sup>8</sup> Burton, Sandra (1989). *Impossible Dream: The Marcoses, the Aquinos, and the Unfinished Revolution*. Warner Books.

<sup>9</sup> Balbosa, Joven Zamoras (1992). *IMF Stabilization Program and Economic Growth: The Case of the Philippines*. Journal of Philippine Development; Cororaton, Cesar B. *Exchange Rate Movements in the Philippines*. DPIDS Discussion Paper Series 97-05: 3, 19.

<sup>10</sup> Magno, Alexander R., ed. (1998). *Democracy at the Crossroads*. Kasaysayan, The Story of the Filipino People Volume 9: A Nation Reborn. Hong Kong: Asia Publishing Company Limited.

<sup>11</sup> Talitha Espiritu *Passionate Revolutions: The Media and the Rise and Fall of the Marcos Regime* Athens, OH: Ohio University Press, 2017; Daroy, Petronilo Bn. (1988). *On the Eve of Dictatorship and Revolution*. In Javate - de Dios, Aurora; Daroy, Petronilo Bn.; Kalaw-Tirol, Lorna (eds.). *Dictatorship and revolution: roots of people’s power* (1st ed.). Metro Manila: Conspectus; *A History of the Philippine Political Protest*. Official Gazette of the Republic of the Philippines.

<sup>12</sup> Guillermo, Ramon, *Signposts in the History of Activism in the University of the Philippines*. University of the Philippines; Robles, Raissa (2016). *Marcos Martial Law: Never Again*. Quezon City: Filipinos for a Better Philippines, Inc.



21. Violent dispersals of various First Quarter Storm protests were among the first watershed events in which large numbers of Filipino students of the 1970s were radicalized against the Marcos administration. Due to these dispersals, many students who had previously held “moderate” positions (i.e., calling for legislative reforms) became convinced that they had no choice but to call for more radical social change.<sup>13</sup>

22. On August 21, 1971, the Plaza Miranda bombing occurred during a political rally of the Liberal Party at Plaza Miranda, Quiapo, City of Manila. At the *miting de avance* of the Liberal Party in Plaza Miranda, the square became the scene of two simultaneous grenade attacks that nearly liquidated the party’s leadership, just as Senator Roxas, Liberal Party President, was proclaiming his party’s local candidates for the City of Manila. Among those seriously injured were: Roxas, John Osmeña, Senators Jovito Salonga, Genaro Magsaysay, Eva Estrada-Kalaw (Nacionalista guest candidate of the Liberal Party), and senatorial bets John Henry Osmeña and Ramon Mitra, Jr.<sup>14</sup>

23. Widely considered the most blatant assault on free speech and guaranteed democratic rights at the time, many quarters believed it to be masterminded by President Marcos, Sr. himself, which led to increased opposition to his administration.<sup>15</sup> Edward R. Kiunisala, in his article “The Outrage,” published in the Philippines Free Press, wrote:<sup>16</sup>

“It will take a long time before Plaza Miranda, the symbol of free expression, will be as it used to be. No one will ascend the Plaza Miranda stage again without fearing for his life. How much of the militancy, the courage, the national pride and the spirit of the Filipino people have gone that Black Saturday at Plaza Miranda?”

24. As a response to the Plaza Miranda bombing, President Marcos, Sr. issued Proclamation No. 889, through which he assumed emergency powers and suspended the writ of habeas corpus – an act which would later be seen as a prelude to the declaration of martial law more than a year later.<sup>17</sup> President Marcos, Sr.’s suspension of the writ became the event that forced many members of the moderate opposition to join the ranks of the radicals. In the aftermath of the bombing, President Marcos, Sr. lumped all of the opposition together and referred to them as communists, and many former moderates fled to the mountain encampments of the radical opposition to avoid being arrested by President

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<sup>13</sup> Rodis, Rodel. “Remembering the First Quarter Storm”. Philippine Daily Inquirer.

<sup>14</sup> See “Defend it at Plaza Miranda”: A History of the Country’s Foremost Public Square” available at <http://malacanang.gov.ph/75022-defend-it-at-plaza-miranda-a-history-of-the-countrys-foremost-public-square/>.

<sup>15</sup> See “Defend it at Plaza Miranda”: A History of the Country’s Foremost Public Square” available at <http://malacanang.gov.ph/75022-defend-it-at-plaza-miranda-a-history-of-the-countrys-foremost-public-square/>.

<sup>16</sup> See “Defend it at Plaza Miranda”: A History of the Country’s Foremost Public Square” available at <http://malacanang.gov.ph/75022-defend-it-at-plaza-miranda-a-history-of-the-countrys-foremost-public-square/>.

<sup>17</sup> Simafrania, Eduardo D., “Commemorating Ninoy Aquino’s assassination”. The Manila Times.



Marcos, Sr.'s forces.<sup>18</sup> Those who became disenchanted with the excesses of President Marcos, Sr. administration and wanted to join the opposition after 1971 often joined the ranks of the radicals, simply because they represented the only group vocally offering opposition to the Marcos government.<sup>19</sup>

### **Declaration of Martial Law**

25. On September 23, 1972, President Marcos, Sr.'s declaration of martial law became known to the public when his press secretary, Francisco Tatad, announced through the radio that Proclamation No. 1081, which President Marcos, Sr. had supposedly signed two days earlier on September 21, 1972, had come into force and would extend President Marcos, Sr.'s rule beyond the constitutional two-term limit.<sup>20</sup> President Marcos, Sr. dissolved press freedom and other civil liberties to add his propaganda machine, closed down Congress and media establishments, and ordered the arrest of opposition leaders and militant activists, including senators Benigno Aquino Jr., Jovito Salonga and Jose Diokno.<sup>21</sup>

### **Martial Law Problems**

#### ***Economic Issues and Corruption***

26. Claims are being floated out asserting that the Marcos era was the "Golden Age" of the Philippine economy. This cannot be farther from the truth. An objective examination of what really transpired would be instructive. The findings of Robert Dohner and Ponciano Intal, Jr. in their chapter "**The Marcos Legacy: Economic Policy and Foreign Debt in the Philippines**" in *Developing Country Debt and Economic Performance, Volume 3: Country Studies – Indonesia, Korea, Philippines, Turkey* published by the University of Chicago Press are summarized in the succeeding paragraphs.<sup>22</sup>

27. After defeating Diosdado Macapagal in his re-election bid, the Marcos administration was more aggressive in its use of government expenditure and economic policy than previous Philippine administrations. During the initial years of President Marcos, Sr.' first term, the national government greatly raised its capital expenditures, concentrating on infrastructural projects such as irrigation, roads, schools, and communications-in the rural areas. In all, government expenditure rose by approximately 43% from 1964 to 1968, and the share of

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<sup>18</sup> Pimentel, Benjamin, *U.G. an underground tale : the journey of Edgar Jopson and the first quarter storm generation*. Pasig: Anvil Publishing, Inc.

<sup>19</sup> Pimentel, Benjamin, *U.G. an underground tale : the journey of Edgar Jopson and the first quarter storm generation*. Pasig: Anvil Publishing, Inc.

<sup>20</sup> Doronila, Amando (September 24, 2014). "The night Marcos declared martial law". Philippine Daily Inquirer.

<sup>21</sup> Brands, H.W. (1992). *Bound to empire: the United States and the Philippines*. Oxford University Press. p. 298.

<sup>22</sup> Robert Dohner and Ponciano Intal Jr., "The Marcos Legacy: Economic Policy and Foreign Debt in the Philippines" in *Developing Country Debt and Economic Performance, Volume 3: Country Studies – Indonesia, Korea, Philippines, Turkey*, University of Chicago Press (1989), pp. 373-400.



government expenditure in the Gross National Product (“GNP”) rose from 11.5% to 14%. **However, this rise in expenditure was financed primarily by borrowing, both domestic and external, as the national government budget shifted from a slight surplus to a deficit of 3% of GNP.**<sup>23</sup>

28. The Central Bank then initiated “massive credit relaxation,” lowering the discount rate and greatly increasing rediscount ceilings. An industrial rehabilitation facility was established at the Development Bank of the Philippines that offered industrial loans for refinancing and the conversion of some loans into equity. Between 1965 and 1967, domestic credit increased by 40%, compared to a rise in nominal GNP of 18%.<sup>24</sup>

29. The stimulative program of the Marcos administration quickly ran up against external payment difficulties. The increase in government and private investment led to a 24% rise in imports in 1967 and a further increase in 1968. By 1968, the current account deficit reached 3% of the GNP.<sup>25</sup>

30. The worsening external situation did not prevent the traditional run up in expenditure in the 1969 election. Marcos spent far more than any previous incumbent in seeking re-election. The campaign and election were also more violent than previous elections. It is estimated that 200 people were killed during the campaign.<sup>26</sup> Marcos became the first Philippine president to win re-election. The Government expenditure rose by over 25% in 1969, and the deficit of the national government tripled in that year. Most of the increase in expenditure was financed by the central bank. The money supply rose by 20% in the last four months of 1969 alone.<sup>27</sup>

31. The increase in expenditure by the government and the outlays of government corporations and financial institutions had been financed by extensive borrowing, both internal and external. Much of that borrowing had been short term. President Marcos, Sr. explained to a business group in Manila: “*We have unfortunately financed the foreign exchange requirements of our development with credits of short maturities. I am told by my advisers that because of the increase in short-term debts, the total payment for interest and amortization this fiscal year ending June 1970 will take over half our export earnings.*”<sup>28</sup>

32. In 1970, major official creditors formed a Consultative Group for the Philippines and agreed to restructure the external debt in return for the Philippines agreeing to an IMF Stabilization Program. This resulted in the peso being sharply devalued or allowed to float. By yearend, the peso had fallen from PhP3.90 to PhP6.40 per dollar.<sup>29</sup>

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<sup>23</sup> Dohner and Intal, *The Marcos Legacy*, 382.

<sup>24</sup> Dohner and Intal, *The Marcos Legacy*, 382.

<sup>25</sup> Dohner and Intal, *The Marcos Legacy*, 382.

<sup>26</sup> Dohner and Intal, *The Marcos Legacy*, 384.

<sup>27</sup> Dohner and Intal, *The Marcos Legacy*, 382.

<sup>28</sup> Dohner and Intal, *The Marcos Legacy*, 382.

<sup>29</sup> Dohner and Intal, *The Marcos Legacy*, 383.



33. The peso devaluation in 1970 was coupled with tighter fiscal and monetary policy as investment expenditure was cut in 1970 and 1971. The fall in GNP during the stabilization was moderated by the rapid increase in exports of sugar and coconuts. By 1972, GNP growth was above its previous trend and the foreign debt position of the Philippines improved. This increase in exportation coincided with the declaration of Martial Law.<sup>30</sup>

34. However, this period also marked the decline in real wages (spending power). Real wages for both agricultural and non-agricultural workers fell by about 25% between 1969 and 1973. Furthermore, real wages were maintained at this level through 1980. Low wage costs were driving the rapid expansion of manufactured exports in the 1970s but at the same time, the failure of real wages to increase and the sluggish growth of manufacturing employment were reflected in increasing income inequality and absolute poverty in the Philippines. **In short, recorded rates of economic growth during this period did not translate into the improvement of the lives of the Filipino masses.**<sup>31</sup>

35. Although the factors that precipitated martial law were political and security issues, the Marcos administration moved quickly to provide an economic justification for “constitutional authoritarianism.” The new regime promised economic growth and the distribution of economic benefits. With the Congress removed from the budgetary process, President Marcos, Sr. sent orders to his executive departments to draw up proposals for investment projects. The result was a swift increase in government expenditure, particularly public investment, supported by somewhat higher tax collections and an increased resort to foreign funds. The growing importance of the public sector is only partially indicated by the rise in national government expenditure. Much of the increased investment was done off the books of the national government by state-owned corporations in the energy, agricultural infrastructure, and transport areas.<sup>32</sup>

36. By 1978, total public investment had risen to 7% of GNP, or 30% of total domestic capital formation. These policy changes were met with favorable response from the foreign aid and multilateral community. Support for an accelerated program of public investment can be seen in the World Bank's Country Economic Report on the Philippines, published in 1976:<sup>33</sup>

“The basis for the structural changes that are expected is a substantial increase in investment, both public and private, which would move the economy towards sustained growth of incomes and employment and a more acceptable distribution of wealth. The large investment program cannot be financed out of domestic savings alone; large foreign inflows will be required. . . . Public investment in infrastructure will need to be raised to

<sup>30</sup> Dohner and Intal, *The Marcos Legacy*, 383.

<sup>31</sup> Dohner and Intal, *The Marcos Legacy*, 384.

<sup>32</sup> Dohner and Intal, *The Marcos Legacy*, 386.

<sup>33</sup> Dohner and Intal, *The Marcos Legacy*, 387.



about US\$1,000 million a year by 1980 compared with the present level of about US\$400 million (both at 1974 prices). With a GNP growth rate of about 7 percent per year, public investment would need to be raised to at least 5 percent of GNP compared with the present 3 percent.”

37. With Martial Law, President Marcos, Sr. quickly consolidated political power and at the same time establishing his own family and that of his wife in the upper ranks of Philippine elite. With his centralized authority, he was able to build a patronage machine for rewarding his supporters and punishing his opponents. The acceleration of public investment expenditures greatly increased the ability of the President Marcos, Sr. government to distribute patronage, both to enrich Marcos’ close associates and his own family and to assure loyalty in key sectors.<sup>34</sup>

38. Investment and construction projects were especially well-suited to distributional politics of this sort, as they were highly visible and employment creating expenditures.<sup>35</sup>

39. Furthermore, construction and the purchase of equipment offered opportunities for padded expenses, inflated prices, kickbacks from suppliers, and even outright diversion of funds. The availability of foreign funds and external borrowing in the 1970s facilitated this process in a variety of ways. Foreign exchange costs were a significant component of the developmental project costs, and the availability of foreign funds increased the scale of such expenditures beyond the level of foreign exchange resources that could normally have been generated by the traded goods sector. Access to credit had been a traditional tool for rewarding political supporters, and foreign borrowing increased these resources. In addition, foreign borrowing tended to concentrate credit allocation in the state; both lending by the multilateral institutions and, increasingly, lending by commercial banks **depended on sovereign guarantees**. Finally, in an economy with capital controls and a black-market exchange rate premium of varying degree, **foreign exchange resources offered a particularly attractive way to distribute, and hide, wealth.**<sup>36</sup>

40. An integral part of the operation of the Philippine economy during the period of rapid debt buildup was the development of crony capitalism—the fostering, through a variety of means, of a small group of Philippine businessmen, including the president and his family. This included the standard measures of awarding government contracts, padding expenses, and providing kickbacks. But crony capitalism went well beyond simple graft. The system created monopolies, either through direct intervention to control an industry or through granting exemptions or exclusive privileges to favored individuals.<sup>37</sup>

<sup>34</sup> Dohner and Intal, *The Marcos Legacy*, 387.

<sup>35</sup> Dohner and Intal, *The Marcos Legacy*, 388.

<sup>36</sup> Dohner and Intal, *The Marcos Legacy*, 388.

<sup>37</sup> Dohner and Intal, *The Marcos Legacy*, 399.



41. The corporate empires of the cronies were built on a mixture of corporate extortion and high financial leveraging. The cronies borrowed heavily, either receiving funds directly from government-owned financial institutions or borrowing from the private market on the strength of their association with President Marcos, Sr. With the decisively changed financial atmosphere in the 1980s, both in the Philippines and externally, the crony groups proved extremely vulnerable.<sup>38</sup>

42. Crony capitalism took a significant toll on the behavior of the private sector not associated with the Marcos government. Businessmen became less willing to invest and expand in the Philippines for fear of attracting attention and instead moved their money outside the country. By the early 1980s this movement had become a flood.<sup>39</sup>

43. In a 1984 Washington Post article, Former President Diosdado Macapagal was quoted to say that “All in all, crony capitalism is most responsible for the dismal performance of the economy” and that it was characterized by “overborrowing and wasting the proceeds of borrowing on non-productive projects, extravagance and corruption.”<sup>40</sup>

44. A 171-page report entitled “*An Analysis of the Philippine Economic Crisis*” was published in June 1984 by 10 professors at the University of the Philippines School of Economics. In this report, they noted that much of the blame for the economic crisis rests with the authoritarian rule introduced by President Marcos, Sr. under Martial Law to replace the U.S. style checks and balances that he reportedly abhors. In the report said that the main characteristic distinguishing the Marcos years from other periods in our economic history has been the trend towards the concentration of power in the hands of the government and the use of governmental functions to dispense economic privileges to some small factions in the private sector.” The report listed 688 presidential decrees and 283 letters of instruction from Marcos that “represent one form or another of government intervention in the economy.”

45. **From an external debt of only 600 million dollars when President Marcos, Sr. took office in 1965, debts increased 43 times to 26 billion dollars by 1986. Our debts are so massive that debt service alone accounted for half of the country's exports.** Records show that the economy grew by an anemic annual growth rate of only 3.8% during President Marcos, Sr.'s 21-year rule. The peso depreciated from a strong P3.92 to one US dollar in 1965 to P19.99 in 1986. Real wages plummeted from P100/day in 1966 to just P27/day in 1986; per capita income (nominal) increased by only three-fold over 21 years while it increased ten-fold in Thailand and Malaysia. Unemployment was at 7.2% in 1965 and surged to 33% in 1986. Poverty rates were at 7.2% in 1965 and rose to a staggering 44.2 % in 1986.<sup>41</sup>

<sup>38</sup> Dohner and Intal, *The Marcos Legacy*, 399.

<sup>39</sup> Dohner and Intal, *The Marcos Legacy*, 399.

<sup>40</sup> William Branigin, ‘Crony Capitalism’ blamed for Economic Crisis, The Washington Post (August 16, 1984).

<sup>41</sup> Andrew J. Marasigan, *The Marcos years according to statistics*, Philstar Global (October 27, 2021).at <https://www.philstar.com/opinion/2021/10/27/2136921/marcos-years-according-statistics>.



46. On November 16, 2015, Emmanuel S. De Dios, Professor Emeritus of the UP School of Economics also shared his analysis of the economic state of the country during the Marcos era in an article published in Business World entitled **“The truth about the economy under the Marcos regime”**.<sup>42</sup> According to Prof. de Dios, Marcos-admirers are being selective when they become “nostalgic about the “earlier years” of Martial law but forget its later consequences.” He said:

“That argument might hold some plausibility if the economic record was brilliant to begin with. But it was not. And here one needs to underscore the importance of assessing the entire period of authoritarian rule, from late 1972 to early 1986.

Take gross domestic product (GDP) for instance: **the average GDP growth rate from 1972 to 1985 [President Marcos, Sr.’s last full year] was all of 3.4% per annum. Per-capita GDP grew annually at less than 1% average over the period — more precisely 0.82%.** Hardly a roaring-tiger performance. At that rate it would have taken 85 years for per capita income just to double.

For comparison, the average GDP growth from 2003 to 2014 — even under a bumbling and quarrelsome democracy — has been 5.4% per annum — with a rising trend. On a per capita basis, GDP today is rising 3.5% annually, more than four times the growth rate under the dictatorship.

The reason for the dismal performance under martial law is well understood. The economy suffered its worst post-war recession under the Marcos regime because of the huge debt hole it had dug, from which it could not get out. **In fact, all of the “good times” the admirers of the regime fondly remember were built on a flimsy sand-mountain of debt that began to erode from around 1982, collapsing completely in 1984-1985 when the country could no longer pay its obligations, precipitating a debt crisis, loss of livelihood, extreme poverty, and ushering in two lost decades of development.**

The economy’s record under Marcos is identical to that of a person who lives it up on credit briefly, becomes bankrupt, and then descends into extreme hardship indefinitely. It would then be foolish to say that person managed his affairs marvelously, citing as evidence the opulent lifestyle he enjoyed before the bankruptcy. But that is exactly what admirers of the Marcos regime are wont to do.

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In 1977 the Philippines’ total debt was all of \$8.2 billion. Only five years later, in 1982, this had risen to \$24.4 billion.

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<sup>42</sup> Emmanuel De Dios, *The truth about the economy under the Marcos regime*, Business World (November 16, 2015).



For all its technocratic rhetoric and rationale, the Marcos regime never took economic reform, liberalization, and export-oriented industrialization seriously; it remained a heavily protectionist and preferential regime (think the cronies and the failed major industrial projects). The availability of easy loans was well suited to the priorities of a regime that thought it could stoke growth without deep reform and slake the greed of Marcos and his cronies at the same time. In the end a corrupt regime fell victim to its own hubris.”

47. During the two decades of the dictatorship, President Marcos, Sr. and Imelda Marcos pillaged between five and ten billion dollars from the Philippine coffers to fund their extravagant lifestyle. Even taking the lower end of the range and assuming a modest interest rate of 5%, this would have accumulated to over 27 Billion Dollars by today.<sup>43</sup>

48. According to a World Bank report, the Marcoses managed to accumulate their wealth through a number of channels: by using their political power to take over large private companies, creating state-owned monopolies, skimming off international aid, and directly raiding the public treasury. They then laundered their ill-gotten wealth through shell corporations, eventually investing it in real estate and depositing it into offshore accounts.<sup>44</sup>

### *Human Rights Abuses*

49. The dictatorship of Philippine President Marcos, Sr. is historically remembered for its record of human rights abuses,<sup>45</sup> particularly targeting political opponents, student activists,<sup>46</sup> journalists, religious workers, farmers, and others who fought against the Marcos dictatorship. Based on the documentation of Amnesty International, Task Force Detainees of the Philippines, and similar human rights monitoring entities,<sup>47</sup> historians believe that the Marcos dictatorship was marked by 3,257 known extrajudicial killings, 35,000 documented tortures, 77 'disappeared', and 70,000 incarcerations.<sup>48</sup>

<sup>43</sup> World Bank, *Stolen Asset Recovery Initiative: Challenges, Opportunities, and Action Plan*, United Nations (June 2007)

<sup>44</sup> World Bank, *Stolen Asset Recovery Initiative: Challenges, Opportunities, and Action Plan*, United Nations (June 2007)

<sup>45</sup> Alfred McCoy, *Dark Legacy: Human rights under the Marcos regime*. Ateneo de Manila University. (20 September 1999); N., Abinales, P. (2005). *State and society in the Philippines*. Lanham, MD: Rowman & Littlefield Publishers.

<sup>46</sup> Gone too soon: 7 youth leaders killed under Martial Law", available at <https://www.rappler.com/newsbreak/iq/marcos-dictatorship-martial-law-youth-leaders-killed>.

<sup>47</sup> "3,257: Fact checking the Marcos killings, 1975-1985 - The Manila Times Online", available at <https://www.manilatimes.net/2016/04/12/featured-columns/columnists/3257-fact-checking-the-marcos-killings-1975-1985/255735>.

<sup>48</sup> "3,257: Fact checking the Marcos killings, 1975-1985 - The Manila Times Online", available at <https://www.manilatimes.net/2016/04/12/featured-columns/columnists/3257-fact-checking-the-marcos-killings-1975-1985/255735>; Report of an AI Mission to the Republic of the Philippines 1975, available at <https://www.amnesty.org/en/documents/asa35/019/1977/en/>; Robles, Raissa, "Marcos Martial Law: Never Again" (2016).



50. Some 2,520 of the 3,257 murder victims were tortured and mutilated before their bodies were dumped in various places for the public to discover - a tactic meant to sow fear among the public, which came to be known as "salvaging."<sup>49</sup>

51. Amnesty International's first report about the Philippines in December 1975 revealed the "systematic and severe torture" handled by the Fifth Constabulary Security Unit.<sup>50</sup> Amnesty International found convincing evidence of widespread torture among prisoners, enabled by President Marcos, Sr.'s suspension of the writ of habeas corpus and the absence of judicial oversight.<sup>51</sup> Evidence reveals that not only was President Marcos, Sr. aware of tortures and murders enacted by his military and police force, but that President Marcos, Sr. has condoned and at times arranged for it.<sup>52</sup>

52. Below are the examples of the Human Rights Violations during Martial Law:

### A. Physical Torture

53. Many of the cases of torture and illegal detention happened in undisclosed safe houses and military camps. In Metro Manila, detained activists joke about how they get locked in "ABC and back to B"—Camp Emilio Aguinaldo (Quezon City), Camp Bagong Diwa (Bicutan, Taguig), Camp Rafael Crame (Quezon City) and Fort Bonifacio (Taguig) (Cervantes 2006, 2010) or proceed to D—Death (Canoy 1980, 65). After a few days, they would be confined in the military hospital or detained and kept incommunicado for long periods of time.<sup>53</sup> Below are some of the examples of physical torture and illegal detention during Martial Law:<sup>54</sup>

- (1) **Isolation** - Roland Simbulan, former Faculty Regent of UP, was an organizer of the Kabataang Makabayan at the Ateneo de Manila High School. He described the step by step process of being detained and tortured in military camps. In 1973, he was already a UP student when he was suddenly arrested and blindfolded by a Constabulary Security Unit (CSU) which he believed had been spying on his activities. His family was not informed of his whereabouts. In Camp Crame, he was questioned and tortured for four days.

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<sup>49</sup> Report of an AI Mission to the Republic of the Philippines 1975, available at <https://www.amnesty.org/en/documents/asa35/019/1977/en/>; Cagurangan, Mar-Vic. "'Salvage' victims", The Guam Daily Post, available at [https://www.postguam.com/forum/featured\\_columnists/salvage-victims/article\\_1ca514a4-1812-11e6-900a-8304df53116c.html](https://www.postguam.com/forum/featured_columnists/salvage-victims/article_1ca514a4-1812-11e6-900a-8304df53116c.html).

<sup>50</sup> Report of an AI Mission to the Republic of the Philippines 1975, available at <https://www.amnesty.org/en/documents/asa35/019/1977/en/>;

<sup>51</sup> J. Laber, Torture, available at <https://www.nytimes.com/1976/10/30/archives/philippines-torture.html>.

<sup>52</sup> Robles, Raissa, "Marcos Martial Law: Never Again" (2016).

<sup>53</sup> Chua, Micheal, TORTYUR: Human Rights Violations During The Marcos Regime, available at <https://www.academia.edu/7968581>.

<sup>54</sup> Chua, Micheal, TORTYUR: Human Rights Violations During The Marcos Regime, available at <https://www.academia.edu/7968581>.



- (2) **Electric Shock** - one of the frequently used techniques. Usually, the electric wires were attached to fingers and the genitalia of the victim, as inflicted on Charlie Revilla Palma and Wilfredo Hilao. Sometimes, wires were attached to the arms and the head, just like what happened to Romeo Tolio. Other victims were Reynaldo Guillermo, Alejandro Arellano, Victor Quinto, Pedro de Guzman, Jr., Reynaldo Rodriguez, Julius Giron, Armando Teng, Santiago Alonzo, Romeo Bayle and Agaton Topacio.
- (3) **San Juanico Bridge** - victim lies between two beds and if his/her body falls or sags, the victim will be beaten. This was just one of the many tortures inflicted on José Lacaba and Bonifacio Ilagan.
- (4) **Truth Serum** - administered at the V. Luna General Hospital. It made José Lacaba "talk drunkenly." It was also administered to Victor Quinto.
- (5) **Russian Roulette** - the victim is forced to aim a revolver with a bullet at his/her own head and then pull the trigger. This was used to further terrify Rev. Cesar Taguba and Carlos Centenera while being subjected to other tortures.
- (6) **Beating** - another favorite technique where a group of soldiers would beat with "fists, kicks and karate blows" manacled victims. Almost all those who were tortured were subjected to this beating, among them Julius Giron, Macario Tiu, Eugenio Magpantay, Joseph Gatus, Rev. Cesar Taguba, Reynaldo Guillermo, Alejandro Arellano, Charley Palma, Victor Quinto, Pedro de Guzman, Jr., Reynaldo Rodriguez, Ma. Cristina Verzola, Julius Giron, Armando Teng, Romeo Bayle, Agaton Topacio, Reynaldo Ilao and Ramon Casiple.
- (7) **Pistol-Whipping** - beating with rifle butts; one of the techniques endured by Reynaldo Guillermo, Roberto Sunga, Joseph Gatus and Nathan Quimpo.
- (8) **Water Cure** - another favorite technique. Huge amounts of water would be forced through into the victim's mouth, and by beating would be forced out. This was applied to Guillermo Poncede Leon, Alfonso Abzagado and Andrew Ocampo.
- (9) **Strangulation** - Done by hand, electric wire and steel bar to Carlos Centenera, and for two months his speech was impaired. Others who claimed to be strangled were Willie Tatanis, Juan Villegas and Reynaldo Rodriguez.



- (10) **Cigar Burns** - Received by Marcelino Tolam, Jr., Philip Limjoco, Charley Palma, Ma. Cristina Verzola and Reynaldo Rodriguez.
- (11) **Flat Iron burns** - Despite being old in his fifties, Cenon Sembrano's foot was heated with a flatiron. His foot became swollen and infected.
- (12) **Pepper Torture** - Meynardo Espeleta's bonus was a "concentrated peppery substance placed on his lips and genitals."
- (13) **Animal Treatment** - victims are manacled and caged like beasts. For three days, Leandro Manalo was caged inside a toilet handcuffed and blindfolded. Because of the experience he got viral hepatitis. For long periods of time, manacles were not removed from Alexander Arevalo, Manuel Daez, Marcelo Gallarin, Romualdo Inductivo, Faustino Samonte and Rodolfo Macasalabang, even if they ate, discharged their waste, took baths or slept. Food was given to them as if they were dogs, "shoved under the iron grilles." And they ate without even knowing what the food was because there were no lights in their cell. Inductivo, despite his old age, was mercilessly slapped and electrocuted under torture. Rev. Cesar Taguba was made to drink his urine. And Monico Atienza, in his nakedness was threatened to be fed to dogs.

## B. Sexual Torture

54. Rape and other sexual indignities were meant to isolate the individual from his or her compatriots and the society. The violation of what they held sacred was so shameful that there could never be an actual count of how many detainees were raped or molested.<sup>55</sup> Below are only some cases that illustrate that in a repressive regime:<sup>56</sup>

- (1) **Etta Rosales**, a teacher at the José Rizal College, was brought to a safe house in Pasig where she was tortured. She was stripped naked when she suffered the Russian Roulette, electric shocks, strangulation, and candle burns. Her torturers only stopped when she pretended to be dying. Years later, one of her torturers, Lt. Rodolfo Aguinaldo, even became her colleague at the House of Representatives (Magsaysay 1999).

<sup>55</sup> Chua, Micheal, TORTYUR: Human Rights Violations During The Marcos Regime, available at <https://www.academia.edu/7968581>.

<sup>56</sup> Chua, Micheal, TORTYUR: Human Rights Violations During The Marcos Regime, available at <https://www.academia.edu/7968581>.



- (2) **Hilda Narciso** was placed in a small room where she was raped. She was fed soup of worms and rotten fish. She would be awoken right after falling asleep in order to be tortured once more. “Yung torture mental torture, ang sakit. Tapos yung sexual abuse, mas lalo na, dagdag yun. Physical torture baka sabihin ko pang... mabuti pang pinukpok na ako ng pinukpok kaysa ni-rape ako e.”
- (3) **Judy Taguiwalo**, a student activist and community organizer was brought to a military office in Iloilo. She was stripped naked as she was subjected to water torture. The next day, she fought a soldier attempting to mash her and make her sit on a block of ice. She still felt lucky she wasn’t raped. She now teaches at University of the Philippines (Azarcon-dela Cruz 1999, 4).
- (4) **Fe Mangahas**, a historian and an active member of the faculty union of the University of the East, was arrested along with her husband-poet, Roger. Although she was just detained for one night, her husband stayed 19 months more. She described that night in Camp Aguinaldo where “people [were] walking around like zombies.” She confirmed the existence of a building called the “white house” where screams of women molested were regularly heard. To her, the thought of how long martial law would last was very difficult.
- (5) **Isabelita Guillermo** was arrested with her husband Reynaldo. She unwillingly watched her husband’s torture. Pregnant, she was threatened with rape and abortion. She was still under military custody when her child was born.
- (6) **Erlinda Taruc-Co**, wife of a political detainee, was told that they would be fine in detention with her 5-year old son. The next morning they were separated from each other. While “blindfolded and handcuffed to a metal bed,” she was beaten and was molested. She suffered this for twenty-five days.

### C. Murder

55. As in the dark days of colonialism, the brutality of the murders aim to instill fear for those who were fighting for a more democratic society. Below are some of the murder victims during the Martial law:<sup>57</sup>

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<sup>57</sup> Chua, Micheal, TORTYUR: Human Rights Violations During The Marcos Regime, available at <https://www.academia.edu/7968581>.



- (1) **Liliosa Hilao**, a writer of the student movement at the Pamantasan ng Lungsod ng Maynila. In 1973, she was arrested, sexually molested and died in Camp Crame under constabulary custody. The military claimed she committed suicide by drinking muriatic acid in a men's bathroom. But the autopsy said otherwise. Her mouth became an ashtray full of cigarette wounds. Her mother recounted how much Lily's body was maltreated: They cut her body up with a saw up to her vagina, and they also cut her head. They took out her brain and stomach, tore them into pieces like "dinuguan," soaked them in muriatic acid and placed them in a pail and was brought to the wake in that manner. During her funeral, there was heavy military presence. She was 23, the first case of death under detention during Martial Law (Hilao-Gualberto 2007). Murders were more likely committed in the countryside, where not so many would see.
- (2) **Noel Cerrudo Tierra** was a member of the Samahang Demokratikong Kabataan and the UP Nationalist Corps. He was a poet and a community organizer in the farms of Quezon Province and the slums of Quezon City. For these activities, he was arrested many times. His last detention was in a camp in Quezon where he was tortured and for two weeks was paraded around in several barrios "lugging a sack of rice, hands tied to a pole." Then his body was found thrown in a basketball court. He was 21 years old (Bantayog ng mga Bayani 1995, 6 at 11 at Bantayog ng mga Bayani 1999, 32).
- (3) **Antonio "Tonyhil" Hilario** was a member of the Samahang Demokratikong Kabataan and the UP Nationalist Corps. In 1971 with Marcos suspending the Writ of Habeas Corpus, he went underground. His hut was raided in Aklan killing two comrades including the pregnant wife of a farmer. He was hit in the chest and as he was being saved urged his companion to just leave him to continue the struggle. It was said that he was arrested, tortured, and after making him dig the graves of his comrades, he was shoved in also, burying him alive (Bantayog ng mga Bayani 1996, 7-8, 11). Another version from a family member suggests that he was shot before being buried. He was 26 (Hilario 2008, 128).
- (4) **William Vincent "Bill" Begg** was a Filipino-American seminarian who became a member of the UP Lipunang Pangkasaysayan. He was arrested during Martial Law for his participation in the underground movement at the Ateneo. He left UP to join the New People's Army in 1974, and in 1975 was captured in a military raid in Isabela. He was tortured with "seventeen stab wounds, eleven gunshot wounds, a broken rib cage and smashed hands," which only ended when he was already dead. He was 24 (Montiel 2007, 15-28).



- (5) **Emmanuel “Eman” Lacaba**, is a very young poet and writer who wrote literary pieces on the Lapiang Malaya and the Rizalist Kapatirans of Mt. Banahaw. In 1974, he went to Mindanao to join the New People’s Army (Ventura 1997, 203-215). In 1976, he was wounded in a raid in Davao del Norte that killed two of his companions. He was captured alive with an 18-year old pregnant comrade. They decided to execute both of them firing at the young lady first and then shooting a .45 calibre bullet to Eman’s mouth and then to his chest. He was tied in his ankles and dragged like a pig to a common grave. He was 27 (Montiel 2007, 72-72).
- (6) **Lorena Barros**, a graduate of BA Anthropology at the University of the Philippines and an officer of the UP Writers Club, was a participant of the First Quarter Storm and the Diliman Commune as member of the Samahan ng Demokratikong Kabataan. In 1970, she became the founding chair of the Makibaka women’s organization (Gomez 1997, 53-63). She went underground during Martial Law and was assigned to the New People’s Army in Quezon. In 1976, her hut was discovered; she was able to fire three times but her gun jammed. She fled to a deep ravine and was discovered the next day bleeding but still alive near a stream. She died in military custody en route to the military camp (Gomez 1997, 78).

### *Freedom of Press Issues*

56. An important feature of any democracy is the free circulation of information. For people to properly assess what is happening in the country, what their leaders are doing, and how all these affect them, they have the fundamental right to obtain and engage this information. Forms of media like the newspaper, radio, and television play a vital role in ensuring that key information reaches the people.<sup>58</sup>

57. In his ascent to power, President Marcos, Sr. was well-aware of the role that the media played in society, and he exerted considerable effort to exercise control over it.<sup>59</sup> By shutting down competing voices and setting up a media outlet that was under his control, President Marcos, Sr. silenced public criticism and controlled the information that the people had access to. By doing so, President Marcos, Sr. had the final say in whatever passed for the truth.<sup>60</sup>

<sup>58</sup> Breaking the News: Silencing the Media Under Martial Law, available at <https://martiallawmuseum.ph/magaral/breaking-the-news-silencing-the-media-under-martial-law/>.

<sup>59</sup> Breaking the News: Silencing the Media Under Martial Law, available at <https://martiallawmuseum.ph/magaral/breaking-the-news-silencing-the-media-under-martial-law/>.

<sup>60</sup> Breaking the News: Silencing the Media Under Martial Law, available at <https://martiallawmuseum.ph/magaral/breaking-the-news-silencing-the-media-under-martial-law/>.



58. On September 28, 1972, President Marcos, Sr. issued Letter of Instruction No. 1, authorizing the military to take over the assets of major media outlets including the ABS-CBN network, Channel 5, and various radio stations across the country.<sup>61</sup> This was within the first week of his declaration of Martial Law. As justification for this mass sequestration of media assets, the Letter of Instruction cited the involvement of these media outlets with the Communist movement.<sup>62</sup> Specifically, President Marcos, Sr. accused mainstream media of discrediting the administration, by propagating news that exposed its weaknesses to feed the flames of the Communist movement.<sup>63</sup>

### **Snap Election And Exile After The EDSA Revolution**

59. In late 1985, in the face of escalating public discontent and under pressure from foreign allies, President Marcos, Sr. called a snap election with more than a year left in his term. President Marcos, Sr. selected Arturo Tolentino as his running mate. The opposition to President Marcos, Sr. united behind two American-educated leaders, Aquino's widow, Corazon Aquino, and her running mate, Salvador Laurel.

60. The elections were held on February 7, 1986. The official election canvasser, the Commission on Elections ("COMELEC"), declared President Marcos, Sr. the winner. The final tally of the COMELEC had President Marcos, Sr. winning with 10,807,197 votes against Corazon Aquino's 9,291,761 votes. On the other hand, the partial 69% tally of the National Movement for Free Elections (NAMFREL), an accredited poll watcher, had Corazon Aquino winning with 7,502,601 votes against Marcos's 6,787,556 votes.<sup>64</sup> This electoral exercise was marred by widespread reports of violence and tampering of election results.<sup>65</sup>

61. Fraud culminated in the walkout of thirty-five (35) COMELEC computer technicians to protest their claim that the official election results were manipulated to favor President Marcos, Sr. at least based from their testimonies.<sup>66</sup>

62. The failed election process gave a decisive boost to the "People Power movement." Juan Ponce Enrile and Fidel Ramos would later abandon President Marcos, Sr. and switched sides and sought protection behind the 1986 People Power Revolution. Despite all this, President Marcos, Sr. never ceased to maintain that he was the duly elected and proclaimed President of the Philippines for a

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<sup>61</sup> Breaking the News: Silencing the Media Under Martial Law, available at <https://martiallawmuseum.ph/magalar/breaking-the-news-silencing-the-media-under-martial-law/>.

<sup>62</sup> Breaking the News: Silencing the Media Under Martial Law, available at <https://martiallawmuseum.ph/magalar/breaking-the-news-silencing-the-media-under-martial-law/>.

<sup>63</sup> Breaking the News: Silencing the Media Under Martial Law, available at <https://martiallawmuseum.ph/magalar/breaking-the-news-silencing-the-media-under-martial-law/>.

<sup>64</sup> "NAMFREL". [www.namfrel.com.ph](http://www.namfrel.com.ph). Archived from the original on August 9, 2016.

<sup>65</sup> See [https://en.wikipedia.org/wiki/Ferdinand\\_Marcos](https://en.wikipedia.org/wiki/Ferdinand_Marcos).

<sup>66</sup> "The Final Report of the Fact-Finding Commission: IV: Military Intervention in the Philippines: 1986 – 1987". Official Gazette of the Republic of the Philippines. Official Gazette of the Government of the Philippines.



fourth term, but unfairly and illegally deprived of his right to serve it. On February 25, 1986, rival presidential inaugurations were held, but as Aquino supporters overran parts of Manila and seized state broadcaster PTV-4, President Marcos, Sr. was forced to flee.<sup>67</sup> Thereafter, President Marcos, Sr. and his family were exiled in the United States of America.

63. When the family finally fled the palace during the 1986 popular uprising, they carried as much of their wealth as they could on their persons: 89 family members and servants carried \$10,000 in cash each. Their jet held 50 pounds of gold bullion and \$5 million-\$10 million worth of jewelry. A second plane carried 22 boxes filled with \$1.2 million worth of newly minted currency.<sup>68</sup>

64. When Imelda fled Malacañang Palace with her husband in 1986, she left behind a personal safe filled with “freshwater pearls, a grocery-size carton of beaded turquoise necklaces, miniature standing trees carved out of semiprecious stones, hundreds of pieces of gold jewelry, and a reported \$50,000 worth of gold coins,” as well as thousands of designer shoes, hundreds of designer dresses and five shelves of designer purses. The jewelry collection now in custody consists of 60 pieces, including a 150-karat Burmese Ruby, and a 30-karat Bulgari diamond bracelet that was valued at \$1 million in 1986.<sup>69</sup>

65. On September 28, 1989, deposed President Marcos, Sr. died in Honolulu, Hawaii. His body was only brought back to the Philippines four years after his death. His remains were kept in a crypt in Ilocos Norte until his controversial burial in 2016 in the Libingan ng mga Bayani.

66. Immediately upon her assumption of power, President Corazon C. Aquino issued Executive Order No. 1 (“EO No. 1”) creating the Presidential Commission on Good Government (“PCGG”). EO No. 1 primarily tasked the PCGG to recover all ill-gotten wealth of former President Marcos, Sr., his immediate family, relatives, subordinates, and close associates. More than thirty years after their downfall and despite extensive recovery efforts here and abroad, most of the wealth is still missing. From its creation in 1986 up to December 31, 2020, the PCGG was only able to recover the total amount of One Hundred Seventy-Four Billion, Two Hundred Thirty Million, Six Hundred Forty-Nine Thousand, Seven Hundred Sixty-Seven Pesos and 76/100 (PhP174,230,649,767.76) or around 3.5 Billion Dollars comprising the total collections and remittances to the BTr-National Government Funds and Escrow Funds.<sup>70</sup>

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<sup>67</sup> Paul Sagmayao, Mercado; Tatad, Francisco S. (1986), *People Power: The Philippine Revolution of 1986: An Eyewitness History*, Manila, Philippines: The James B. Reuter, S.J., Foundation, OCLC 16874890; Crisostomo, Isabelo T. (April 1, 1987), *Cory, Profile of a President: The Historic Rise to Power of Corazon*, Branden Books, p. 257.

<sup>68</sup> Catherine A. Traywick, *Shoes, Jewels, and Monets: The Immense Ill-gotten wealth of Imelda Marcos*, Foreign Policy (January 16, 2014) at <https://foreignpolicy.com/2014/01/16/shoes-jewels-and-monets-the-immense-ill-gotten-wealth-of-imelda-marcos/>

<sup>69</sup> Traywick, *Shoes, Jewels, and Monets*.

<sup>70</sup> 2020 PCGG Report.



67. The PCGG has a list of more than 100 missing paintings believed to have been purchased by the Marcoses with dirty money including pieces by Cézanne, Monet, Picasso, and Van Gogh. Monet's "*Le Bassin aux Nymphéas*" turned up at an auction in New York where it sold for \$43 million. This was traced back to a former secretary of Imelda's who was also in possession of other paintings that had formerly belonged to the first lady.<sup>71</sup>

68. The PCGG has seized \$350 million worth of real estate in New York, including a Wall Street skyscraper, the Crown Building, a nine-story Manhattan shopping mall, a Fifth Avenue tower, and a 13-acre estate on Long Island. The Marcoses also had several properties in Beverly Hills and two homes in Princeton Pike and Cherry Hill, New Jersey.<sup>72</sup>

69. In 2003, the Supreme Court en banc in the case of *Republic vs. Sandiganbayan*, G.R. No. 152154, July 15, 2003 ordered the forfeiture of \$683 million that was held in various Swiss bank accounts in President Marcos, Sr.'s name. In finding that the deposits are ill-gotten wealth, the Supreme Court took into consideration that President Marcos, Sr. was a public officer for several decades up to the time they were ousted out of Malacañang in 1986. His total annual salary including that of Imelda as Minister for Human Settlements was only PhP175,000 and thus, there is no lawful way for them to have amassed the money in the Swiss accounts. The Supreme Court also did not give credence to the reported receivables of President Marcos, Sr. in his Income Tax Return allegedly from his law practice prior to public service. The Highest Court held:

"In the guise of reporting income using the cash method under Section 38 of the National Internal Revenue Code, FM made it appear that he had an extremely profitable legal practice before he became a President (FM being barred by law from practicing his law profession during his entire presidency) and that, incredibly, he was still receiving payments almost 20 years after. The only problem is that in his Balance Sheet attached to his 1965 ITR immediately preceding his ascendancy to the presidency he did not show any Receivables from client at all, much less the P10,65-M that he decided to later recognize as income. There are no documents showing any withholding tax certificates. Likewise, there is nothing on record that will show any known Marcos client as he has no known law office. **As previously stated, his networth was a mere P120,000.00 in December, 1965. The joint income tax returns of FM and Imelda cannot, therefore, conceal the skeletons of their kleptocracy.**"<sup>73</sup>

<sup>71</sup> Traywick, *Shoes, Jewels, and Monets*.

<sup>72</sup> Traywick, *Shoes, Jewels, and Monets*.

<sup>73</sup> Emphasis supplied.



70. On April 25, 2012, the Supreme Court Second Division in *Marcos, Jr. vs. Republic*, G.R. Nos. 189434 & 189505, April 25, 2012 declared that the funds, properties, and interests of Arelma S.A., an entity created by President Marcos, Sr. were also ill-gotten wealth and forfeited in favor of the State. The Court ruled that the “Republic was able to establish the prima facie presumption that the assets and properties acquired by the Marcoses were manifestly and patently disproportionate to their aggregate salaries as public officials. The Republic presented further evidence that they had bigger deposits beyond their lawful incomes, foremost of which were the Swiss accounts deposited in the names of five foundations spirited away by the couple to different countries. Petitioners herein thus failed to overturn this presumption when they merely presented vague denials and pleaded ‘lack of sufficient knowledge’ in their Answer.”

71. The Highest Court in denying the Motion for Reconsideration on March 12, 2014 also noted the Decision of the New York Supreme Court to dismiss the turnover proceedings filed by Marcos regime victims against the Arelma Assets:

“Finally, we take note of the Decision rendered by the Appellate Division of the New York Supreme Court on 26 June 2012. In *Swezey v. Merrill Lynch, Pierce, Fenner & Smith, Inc.*, the foreign court agreed with the dismissal of the turnover proceeding against the Arelma assets initiated by alleged victims of human rights abuses during the Marcos regime. It reasoned that the Republic was a necessary party, but could not be subject to joinder in light of its assertion of sovereign immunity:

(The Republic's) national interests would be severely prejudiced by a turnover proceeding because it has asserted a claim of ownership regarding the Arelma assets that rests on several bases: the Philippine forfeiture law that predated the tenure of President Marcos; evidence demonstrating that Marcos looted public coffers to amass a personal fortune worth billions of dollars; findings by the Philippine Supreme Court and Swiss Federal Supreme Court that Marcos stole related assets from the Republic; and, perhaps most critically, the recent determination by the Philippine Supreme Court that Marcos pilfered the money that was deposited in the Arelma brokerage account. Consequently, allowing the federal court judgment against the estate of Marcos to be executed on property that may rightfully belong to the citizens of the Philippines could irreparably undermine the Republic's claim to the Arelma assets.

XXX XXX XXX



**The Republic's declaration of sovereign immunity in this case is entitled to recognition because it has a significant interest in allowing its courts to adjudicate the dispute over property that may have been stolen from its public treasury and transferred to New York through no fault of the Republic. The high courts of the United States, the Philippines and Switzerland have clearly explained in decisions related to this case that wresting control over these matters from the Philippine judicial system would disrupt international comity and reciprocal diplomatic self-interests.”<sup>74</sup>**

72. On January 18, 2017, the Supreme Court in *Estate of Marcos vs. Republic*, G.R. Nos. 213027 & 213253, January 18, 2017, also affirmed the Sandiganbayan’s forfeiture of the Malacañang Collection in favor of the Republic. The Malacañang Collection was seized from Malacañang after February 25, 1986 and transferred to the Central Bank on March 1, 1986.

73. On January 18, 2017, the Supreme Court in *Estate of Marcos v. Republic*, G. R. Nos. 213027 & 213253, January 18, 2017 also affirmed the Sandiganbayan’s forfeiture of the Malacañang Collection in favor of the Republic. The Malacañang Collection was seized from Malacañang after February 25, 1986 and transferred to the Central Bank on March 1, 1986.

### **Estate Tax Return**

74. On June 27, 1990, a Special Tax Audit Team was created to conduct investigations and examinations of the tax liabilities and obligations of the late president, as well as that of his family, associates and “cronies”. Said audit team concluded its investigation with a Memorandum dated July 26, 1991. The investigation disclosed that the Marcoses failed to file a written notice of the death of the decedent, an estate tax return, as well as several income tax returns covering the years 1982 to 1986, — all in violation of the National Internal Revenue Code (“NIRC”). Criminal charges were filed against Imelda Marcos for these violations.<sup>75</sup>

75. The Commissioner of Internal Revenue thereby caused the preparation and filing of the Estate Tax Return for the late president, Income Tax Returns of the Spouses Marcos from 1985 to 1986 and the Income Tax Return of Bongbong Marcos for the years 1982 to 1985.<sup>76</sup>

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<sup>74</sup> Emphasis supplied.

<sup>75</sup> See G.R. No. 120880, June 5, 1997.

<sup>76</sup> See G.R. No. 120880, June 5, 1997.



76. The BIR computed the estate tax based on the known assets of President Marcos at the time of his death as garnered from property records in government offices, documents recovered from Malacañang Palace as well as pleadings filed by his family in court. The BIR computed the estate tax due on the Marcos estate at Twenty Three Billion Two Hundred Ninety Three Million Six Hundred Seven Thousand Six Hundred Thirty Eight Pesos (PhP23, 293, 607, 638). Notices were sent to Imelda Marcos. Formal assessment notices were served upon Mrs. Marcos through her caretaker at her last known address. The deficiency tax assessments were not protested administratively.<sup>77</sup>

77. Since the heirs only ignored the notices sent by the BIR, the latter sent Notices of Levy on real property for the purpose satisfying the deficiency income taxes. Bongbong Marcos filed a petition with the Court of Appeals questioning the validity of the estate tax assessment. The Court of Appeals dismisses the petition since the estate tax assessment already became final and unappealable. This was affirmed by the Supreme Court on June 5, 1997.<sup>78</sup>

78. To date, there is no showing that the Marcos heirs have paid the estate tax. Furthermore, petitioners have not seen any document that will show respondent Marcos, Jr.'s filing of an estate tax return and proper payment of taxes on the estate of his father, President Marcos Sr., the late President and Dictator, who holds the Guinness World Records Title for the "*Greatest Robbery of a Government*".<sup>79</sup>

78.1. President Marcos, Sr. died more than thirty-two (32) years ago on September 29, 1989. And yet his heirs, including respondent Marcos, Jr., **criminally failed** to file an estate tax return, much less pay the corresponding taxes mandated by law.<sup>80</sup>

78.2. Indeed, Marcos, Jr., his mother, Imelda, and sisters, Imee and Aimee, deliberately and criminally disregarded the assessment issued by the government spanning almost thirty (30) years throughout the administrations of Presidents Ramos, Arroyo, and Aquino, which consistently issued written demands to no avail.

78.3. To his countrymen's detriment, with whom he falsely claims he is standing in unity with, the Marcos family, now through respondent Marcos, Jr., has once again robbed the Philippines of its money, with the non-payment of taxes due for the estate of the late dictator, **estimated at PhP 203.8 Billion Pesos, inclusive of interest, surcharges and penalties.**

<sup>77</sup> See G.R. No. 120880, June 5, 1997.

<sup>78</sup> See G.R. No. 120880, June 5, 1997.

<sup>79</sup> Guinness World Records Website at <https://www.guinnessworldrecords.com/world-records/65607-greatest-robbery-of-a-government>.

<sup>80</sup> *Ferdinand R. Marcos II vs. Court of Appeals*, G.R. No. 120880, June 5, 1997.



## Tax Evasion Cases

79. It is a matter of public record that prior to the criminal conviction of respondent Marcos, Jr., he was the accused in eight (8) criminal cases before the Regional Trial Court of Quezon City, Branch 105 ("**Tax Evasion Cases**"), involving the following charges:

- (a) Four (4) charges of violating Section 45 of the National Internal Revenue Code of 1977 NIRC on his failure to file income tax returns; and
- (b) Four (4) charges of violating Section 50 of the 1977 NIRC on his non-payment of deficiency taxes.

80. After due proceedings, the Regional Trial Court of Quezon City, Branch 105, in a *Decision* dated July 27, 1995, found respondent Marcos, Jr. **guilty beyond reasonable doubt** for violating Sections 45 and 50 of the NIRC. Consequently, the Regional Trial Court sentenced respondent Marcos, Jr. to **imprisonment of at least nine (9) years** and **pay the fine** for his failure to file his income tax returns and/or pay the taxes due thereon for the years 1982, 1983, 1984, and 1985 in accordance with the Section 254 of the 1977 NIRC. Thus, in the *Decision* dated July 27, 1995, the Regional Trial Court of Quezon City, Branch 105, sentenced respondent Marcos, Jr. as follows:<sup>81</sup>

a. **To serve imprisonment of six months and pay a fine** of P2,000.00 for each charge in Criminal Cases Nos. Q-92-29213, Q-92-29212, and Q-92-29217 for failure to file income tax returns for the years 1982, 1983 and 1984;

b. **To serve imprisonment of six months and pay a fine of P2,000.00** for each charge in Criminal Cases Nos. Q-92-29216, Q-92-29215, and Q-92-29214 for failure to pay income taxes for the years 1982, 1983, and 1984;

c. **To serve imprisonment of three (3) years and pay a fine of P30,000.00** in Criminal Cases No. Q-91-24391 for failure to file income tax return for the year 1985; and

d. **To serve imprisonment of three (3) years and pay a fine of P30,000.00** in Criminal Case No. Q-91-24390 for failure to pay income tax for the year 1985.

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<sup>81</sup> See G.R. Nos. 130371 & 130855, August 4, 2009.



81. Instead of filing the appropriate return and paying the proper taxes due, respondent Marcos, Jr. appealed his Tax Evasion Cases Conviction to the Court of Appeals in 1997, which was docketed as CA-G.R. CR No. 18569.

82. On October 31, 1997, **the Court of Appeals upheld respondent Marcos, Jr.'s conviction beyond a reasonable doubt for violating Section 45 of the NIRC** related to his failure to file income tax returns for the taxable years 1982 to 1985. The said *Decision*, however, **modified** the decision of the Regional Trial Court of Quezon City, Branch 105 by, among others, merely imposing a fine and improperly deleting the penalty of imprisonment (which must be imposed together with the fine under the NIRC):

a. Ordering respondent Marcos, Jr. to pay the BIR the deficiency income taxes due with interest at the legal rate until fully paid; and

b. Ordering respondent Marcos, Jr. to pay a fine of P2,000.00 for each charge in Criminal Cases Nos. Q-92-29213, Q-92-29212 and Q-92-29217 for failure to file income tax returns for the years 1982, 1983 and 1984; and the fine of P30,000.00 in Criminal Case No. Q-91-24391 for failure to file income tax return for 1985, with surcharges.<sup>82</sup>

83. Notwithstanding the foregoing, **the Court of Appeals ordered respondent Marcos, Jr. to pay the BIR the deficiency income taxes due with interest at the legal rate until fully paid.**

84. The **conviction** of respondent Marcos, Jr. by the Court of Appeals was no longer assailed by him before the Supreme Court as his appeal was subsequently withdrawn. In this regard, while it was improper for the Court of Appeals to disregard the penalty of imprisonment in the conviction of respondent Marcos, Jr., the absence of any appeal therefrom only affirms the incontestable fact that **respondent Marcos, Jr. is a convicted criminal.**

85. To date, petitioners have not seen any document that establishes respondent Marcos, Jr.'s compliance with the consistent directive of the Regional Trial Court of Quezon City and the Court of Appeals to pay the proper taxes.

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<sup>82</sup> Letter dated October 30, 2004 of Jovito Salonga as reportedly published in an article of the Manila Times (available at [https://nothinginparticular.substack.com/p/from-the-archives-1995-tax-evasion?r=152ay&utm\\_source](https://nothinginparticular.substack.com/p/from-the-archives-1995-tax-evasion?r=152ay&utm_source)),.



85.1. Petitioners have also not seen any document that will show respondent Marcos, Jr.'s service of the penalty imposed pursuant to his criminal conviction, specifically the payment of the fine.

86. Despite knowing the foregoing, and with a deliberate attempt to mislead, misinform, and deceive the electorate, on **October 6, 2021**, respondent Marcos, Jr. filed his COC with the Honorable Commission and made a **material representation** that he is supposedly eligible for the office he is seeking to be elected to, *i.e.*, the President of the Republic of the Philippines.

“8. I AM A NATURAL BORN FILIPINO CITIZEN.

9. I AM NOT A PERMANENT RESIDENT OF, OR AN IMMIGRANT TO, A FOREIGN COUNTRY.

10. I EXECUTED A SWORN RENUNCIATION OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)

11. **I AM ELIGIBLE FOR THE OFFICE I SEEK TO BE ELECTED TO.**

12. I WILL FILE, WITH THE OFFICE OF THE COMMISSION, WITHIN THIRTY (30) DAYS AFTER ELECTION DAY, MY FULL, TRUE AND ITEMIZED STATEMENT OF CONTRIBUTIONS AND EXPENDITURES (SOCE) IN CONNECTION WITH THE ELECTIONS.

13. I WILL SUPPORT AND DEFEND THE CONSTITUTION OF THE REPUBLIC OF THE PHILIPPINES AND WILL MAINTAIN TRUE FAITH AND ALLEGIANCE THERETO. I WILL OBEY THE LAWS, LEGAL ORDERS AND DECREES PROMULGATED BY THE DULY CONSTITUTED AUTHORITIES. I IMPOSE THIS OBLIGATION UPON MYSELF VOLUNTARILY, WITHOUT MENTAL RESERVATION OR PURPOSE OF EVASION.

14. I GIVE MY CONSENT TO THE COMMISSION ON ELECTIONS TO COLLECT, DISCLOSE OR SHARE, AND PROCESS THE PERSONAL DATA I PROVIDED HEREIN FOR ELECTION AND OTHER LAWFUL PURPOSES IN ACCORDANCE WITH THE PRIVACY NOTICE AT THE BACK OF THIS FORM, AND AS MAY BE AUTHORIZED BY EXISTING LAWS.”<sup>83</sup>

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<sup>83</sup> Emphasis supplied.



87. Furthermore, respondent Marcos, Jr. also **declared under oath** that **he has never been found liable for any offense, which carries the accessory penalty of perpetual disqualification to hold public office:**

22. Have you ever been found liable for an offense which carries with it the accessory penalty of perpetual disqualification to hold public office, which has become final and executory?

☐ Yes (Please provide details at the back)

☒ No

AY CITY 1300

ORE MAY 9, 2022:

(COPY)

ITION DAY, MY FULL, TRUE AND ITEMIZED STATEMENT OF CONTRIBUTIONS AND

AND WILL MAINTAIN TRUE FAITH AND ALLEGIANCE THERETO. I WILL OBEY THE LAWS,

IMPOSE THIS OBLIGATION UPON MYSELF VOLUNTARILY, WITHOUT MENTAL

AND PROCESS THE PERSONAL DATA I PROVIDED HEREIN FOR ELECTION AND OTHER

LAWFUL PURPOSES IN ACCORDANCE WITH THE PRIVACY NOTICE AT THE BACK OF THIS FORM, AND AS MAY BE AUTHORIZED BY EXISTING LAWS.

I hereby certify that the facts stated herein are true and correct to the best of my knowledge.

**FERDINAND R. MARCOS, JR.**

Signature of Candidate Over Printed Name

05 OCT 2022

OATH TAGUIG CITY

SUBSCRIBED AND SWORN to before me this day of October, 2022, at Taguig City, Philippines, in the presence of the undersigned, a Notary Public for and in Taguig City, who is duly qualified and authorized to administer oaths.

Doc. No. 395

Sign No. 0000000000

Book No. 0000000000

Series of 2022

06808888

PAUL JOSEPH V. MERCADO

Notary Public for and in Taguig City

30<sup>th</sup> Floor, One Central Tower

31<sup>st</sup> Street corner 9<sup>th</sup> Avenue

Bonifacio Global City, Taguig 1634

88. Such material representations are false as respondent Marcos, Jr. is clearly disqualified to run for any office. Despite such falsity being known to respondent Marcos, Jr, he nonetheless filed the Subject COC and even confirmed such fact under oath before Atty. Paul Joseph V. Mercado, a notary public commissioned in the City of Taguig:

8. I AM A NATURAL BORN FILIPINO CITIZEN.

9. I AM NOT A PERMANENT RESIDENT OF, OR AN IMMIGRANT TO, A FOREIGN COUNTRY.

10. I HAVE NOT A SIGNIFICANT REPUTATION FOR FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)

11. I AM ELIGIBLE FOR THE OFFICE I SEEK TO BE ELECTED TO.

12. I WILL FILE, WITH THE OFFICE OF THE COMMISSIONER, WITHIN THIRTY (30) DAYS AFTER ELECTION DAY, MY FULL, TRUE AND ITEMIZED STATEMENT OF CONTRIBUTIONS AND EXPENSES (JOCES) IN CONNECTION WITH THE ELECTIONS.

13. I WILL SUPPORT AND DEFEND THE CONSTITUTION OF THE REPUBLIC OF THE PHILIPPINES AND WILL MAINTAIN TRUE FAITH AND ALLEGIANCE THERETO. I WILL OBEY THE LAWS, LEGAL ORDERS AND DECREES PROMULGATED BY THE DULY CONSTITUTED AUTHORITIES. I IMPOSE THIS OBLIGATION UPON MYSELF VOLUNTARILY, WITHOUT MENTAL RESERVATION OR PURPOSE OF EVASION.

14. I GIVE MY CONSENT TO THE COMMISSION ON ELECTIONS TO COLLECT, DISCLOSE OR SHARE, AND PROCESS THE PERSONAL DATA I PROVIDED HEREIN FOR ELECTION AND OTHER LAWFUL PURPOSES IN ACCORDANCE WITH THE PRIVACY NOTICE AT THE BACK OF THIS FORM, AND AS MAY BE AUTHORIZED BY EXISTING LAWS.

I hereby certify that the facts stated herein are true and correct to the best of my knowledge.

**FERDINAND R. MARCOS, JR.**

Signature of Candidate Over Printed Name

05 OCT 2022

OATH TAGUIG CITY

SUBSCRIBED AND SWORN to before me this day of October, 2022, at Taguig City, Philippines, in the presence of the undersigned, a Notary Public for and in Taguig City, who is duly qualified and authorized to administer oaths.

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Bonifacio Global City, Taguig 1634

Application No. 25 (2021-2022)

Attorney's Roll No. 65690

PTR No. A-5075068 / 1-05-21/Taguig City

ISP No. 153861/01-19-21/QC

MCLE Compliance No. VI- 0025244/4-8-19

89. Hence, the instant *Petition*.



## GROUND S

THE SUBJECT COC OF RESPONDENT MARCOS, JR. SHOULD BE CANCELLED OR DENIED DUE COURSE BY THE HONORABLE COMMISSION CONSIDERING THAT IT CONTAINS A FALSE MATERIAL REPRESENTATION REQUIRED UNDER SECTION 74 OF THE OMNIBUS ELECTION CODE.

### I.

THE REPRESENTATION MADE BY RESPONDENT MARCOS, JR. THAT HE IS SUPPOSEDLY ELIGIBLE TO RUN FOR PUBLIC OFFICE IS MATERIAL UNDER SECTION 74 OF THE OMNIBUS ELECTION CODE.

### II.

RESPONDENT MARCOS, JR.'S REPRESENTATION THAT HE IS ELIGIBLE TO RUN FOR PUBLIC OFFICE IS FALSE.

- A. UNDER SECTION 252 OF THE 1977 NIRC (NOW 253 OF THE 1997 NIRC), THE MERE FACT THAT RESPONDENT MARCOS, JR. WAS CONVICTED OF VIOLATING THE NIRC PERPETUALLY DISQUALIFIES HIM FROM HOLDING ANY PUBLIC OFFICE, TO VOTE AND TO PARTICIPATE IN ANY ELECTION.
- B. RESPONDENT MARCOS, JR. WAS CONVICTED OF A CRIME INVOLVING MORAL TURPITUDE, THEREBY DISQUALIFYING HIM UNDER THE OMNIBUS ELECTION CODE TO BE A CANDIDATE AND TO HOLD ANY PUBLIC OFFICE.
- C. THE CONVICTION OF RESPONDENT MARCOS, JR. IN THE TAX EVASION CASES CARRIES THE MANDATORY PENALTY OF IMPRISONMENT OF MORE THAN 18 MONTHS AS IMPOSED BY LAW, DISQUALIFYING HIM UNDER THE OMNIBUS ELECTION CODE FROM RUNNING FOR ANY PUBLIC OFFICE.



### III.

**RESPONDENT MARCOS, JR.'S FALSE ASSERTION UNDER OATH THAT HE IS ELIGIBLE TO RUN FOR PUBLIC OFFICE WAS MADE WITH THE DELIBERATE INTENT TO MISLEAD, MISINFORM, AND DECEIVE THE ELECTORATE.**

### ARGUMENTS

**THE SUBJECT COC OF RESPONDENT MARCOS, JR. SHOULD BE CANCELLED OR DENIED DUE COURSE BY THE HONORABLE COMMISSION CONSIDERING THAT IT CONTAINS A FALSE MATERIAL REPRESENTATION REQUIRED UNDER SECTION 74 OF THE OMNIBUS ELECTION CODE.**

Section 78 of the Omnibus Election Code provides that a **Certificate of Candidacy** may be **CANCELLED** or **DENIED DUE COURSE** if it contains any **false material representation** as required under Section 74 of the same Code:

“Section 78. Petition to deny due course to or cancel a certificate of candidacy. - A verified petition seeking to deny due course or to cancel a certificate of candidacy may be filed by the person exclusively on the ground that any **material representation contained therein as required under Section 74 hereof is false**. The petition may be filed at any time not later than twenty-five days from the time of the filing of the certificate of candidacy and shall be decided, after due notice and hearing, not later than fifteen days before the election.”<sup>84</sup>

In the instant case, the Honorable Commission has sufficient grounds to cancel or deny due course to the Subject COC as respondent Marcos, Jr. made a representation therein required under Section 74 of the Omnibus Election Code, which is not only material and false, but also made with the deliberate intent to mislead, misinform, and deceive the electorate.

### I.

**THE REPRESENTATION MADE BY RESPONDENT MARCOS, JR. THAT HE IS SUPPOSEDLY ELIGIBLE TO RUN FOR PUBLIC OFFICE IS MATERIAL UNDER SECTION 74 OF THE OMNIBUS ELECTION CODE.**

On **October 6, 2021**, respondent Marcos, Jr. filed his COC with the Honorable Commission and **represented** that he is supposedly eligible for the office he is seeking to be elected to, *i.e.*, President of the Republic of the

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<sup>84</sup> Emphasis supplied.



Philippines. He also asserted therein that he has never been found liable for any offense, which carries the accessory penalty of perpetual disqualification to hold public office.

The foregoing assertions constitute material representations under Section 74 of the Omnibus Election Code. Indeed, the fact that one is eligible for the office sought is required to be stated in a Certificate of Candidacy:

“Section 74. Contents of certificate of candidacy. - **The certificate of candidacy shall state** that the person filing it is announcing his candidacy for the office stated therein and **that he is eligible for said office**; if for Member of the Batasang Pambansa, the province, including its component cities, highly urbanized city or district or sector which he seeks to represent; the political party to which he belongs; civil status; his date of birth; residence; his post office address for all election purposes; his profession or occupation; that he will support and defend the Constitution of the Philippines and will maintain true faith and allegiance thereto; that he will obey the laws, legal orders, and decrees promulgated by the duly constituted authorities; that he is not a permanent resident or immigrant to a foreign country; that the obligation imposed by his oath is assumed voluntarily, without mental reservation or purpose of evasion; and that the facts stated in the certificate of candidacy are true to the best of his knowledge. x x x”<sup>85</sup>

In *Ty-Delgado vs. House of Representatives Electoral Tribunal*, G.R. No. 219603, January 26, 2016, the Supreme Court also ruled that **a representation made on one’s eligibility to run for public office** in a Certificate of Candidacy is **material** under Section 78 in relation to Section 74 of the Omnibus Election Code:

“**Considering his ineligibility due to his disqualification under Section 12, which became final on 1 June 2009, Pichay made a false material representation as to his eligibility when he filed his certificate of candidacy on 9 October 2012 for the 2013 elections. Pichay's disqualification under Section 12 is a material fact involving the eligibility of a candidate under Sections 74 and 78 of the Omnibus Election Code.** The pertinent provisions read:

x x x

**Under Section 78, a proceeding to deny due course to and/or cancel a certificate of candidacy is premised on a person's misrepresentation of any of the material qualifications required for the elective office.** This is to be read in relation to the constitutional and statutory provisions on qualifications or eligibility for public office. In *Jalosjos v. Commission on Elections*, we held that

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<sup>85</sup> Emphasis supplied.



if a candidate is not actually eligible because he is barred by final judgment in a criminal case from running for public office, and he still states under oath in his certificate of candidacy that he is eligible to run for public office, then the candidate clearly makes a false material representation that is a ground for a petition under Section 78.

In the present case, Pichay misrepresented his eligibility in his certificate of candidacy because he knew that he had been convicted by final judgment for a crime involving moral turpitude. Thus, his representation that he was eligible for elective public office constitutes false material representation as to his qualification or eligibility for the office.

X X X

**Accordingly, we find that the HRET committed grave abuse of discretion amounting to lack of or excess of jurisdiction when it failed to disqualify Pichay for his conviction for libel, a crime involving moral turpitude. x x x”<sup>86</sup>**

As will be discussed below, respondent Marcos, Jr. blatantly misrepresented that he is eligible to run for public office as he is clearly disqualified to do so by reason of his conviction in the Tax Evasion Cases. Thus, as ruled in *Ty-Delgado vs. House of Representatives Electoral Tribunal*, *supra*, such disqualification is a material fact involving the eligibility of a candidate under Sections 74 and 78 of the Omnibus Election Code.

## II.

**RESPONDENT MARCOS, JR.’S REPRESENTATION THAT HE IS ELIGIBLE TO RUN FOR PUBLIC OFFICE IS FALSE.**

### A.

**UNDER SECTION 252 OF THE 1977 NIRC (NOW 253 OF THE 1997 NIRC), THE MERE FACT THAT RESPONDENT MARCOS, JR. WAS CONVICTED OF VIOLATING THE NIRC PERPETUALLY DISQUALIFIES HIM FROM HOLDING ANY PUBLIC OFFICE, TO VOTE AND TO PARTICIPATE IN ANY ELECTION.**

Presidential Decree No. 1994 dated November 5, 1985, which became effective January 1, 1986, amended, among others, Title XI of the 1977 NIRC to include, among others, the accessory penalty of perpetual disqualification from holding any public office, to vote and to participate in any election, in cases of conviction of a crime penalized under the NIRC:

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<sup>86</sup> Emphasis supplied.



“Section 286. General provisions. – [a] Any person convicted of a crime penalized by this Code shall, in addition to being liable for the payment of the tax, be subject to the penalties imposed herein: Provided. That payment of the tax due after apprehension shall not constitute a valid defense in any prosecution for violation of any provision of this Code or in any action for the forfeiture of untaxed articles.

X X X

[c] If the offender is not a citizen of the Philippines, he shall be deported immediately after serving the sentence without further proceedings for deportation. **If he is a public officer or employee, the maximum penalty prescribed for the offense shall be imposed and, in addition, he shall be dismissed from the public service and perpetually disqualified from holding any public office, to vote and to participate in any election.** If the offender is a certified public accountant, his certificate as a certified public account shall, upon conviction, be automatically revoked or cancelled.”<sup>87</sup>

Thus, Section 252 of the 1977 NIRC and now, Section 253 of the 1997 NIRC, uniformly read:

Section 252 of the 1977 NIRC, as amended	Section 253 of the 1997 NIRC, as amended
<p>“Section 252. (a) <b>Any person convicted of a crime penalized by this Code shall</b>, in addition to being liable for the payment of the tax, <b>be subject to the penalties imposed herein:</b> Provided, That payment of the tax due after apprehension shall not constitute a valid defense in any prosecution for violation of any provision of this Code or in any action for the forfeiture of untaxed articles.</p> <p style="text-align: center;">X X X</p> <p>(c) If the offender is not a citizen of the Philippines, he shall be deported immediately after serving the sentence without further proceedings for</p>	<p>“Section 253. (a) <b>Any person convicted of a crime penalized by this Code shall</b>, in addition to being liable for the payment of the tax, <b>be subject to the penalties imposed herein:</b> Provided, That payment of the tax due after apprehension shall not constitute a valid defense in any prosecution for violation of any provision of this Code or in any action for the forfeiture of untaxed articles.</p> <p style="text-align: center;">X X X</p> <p>(c) If the offender is not a citizen of the Philippines, he shall be deported immediately after serving the sentence without further proceedings for</p>

<sup>87</sup> Emphasis and underscoring supplied.



<p>deportation. <b>If he is a public officer or employee, the maximum penalty prescribed for the offense shall be imposed and, in addition, he shall be dismissed from the public service and <u>perpetually disqualified from holding any public office, to vote and to participate in any election.</u></b> If the offender is a certified public accountant, his certificate as a certified public accountant shall, upon conviction, be automatically revoked or cancelled.</p> <p>x x x<sup>88</sup></p>	<p>deportation. <b>If he is a public officer or employee, the maximum penalty prescribed for the offense shall be imposed and, in addition, he shall be dismissed from the public service and <u>perpetually disqualified from holding any public office, to vote and to participate in any election.</u></b> If the offender is a Certified Public Accountant, his certificate as a Certified Public Accountant shall, upon conviction, be automatically revoked or cancelled.</p> <p>x x x<sup>89</sup></p>
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From the foregoing, it is clear that a person convicted of a crime penalized under the NIRC shall be **perpetually disqualified from holding any public office, to vote and to participate in any election.**

Notably, from the afore-quoted provisions, the penalty of perpetual disqualification from holding any public office, to vote and participate in any election, applies to **ALL** convictions of crimes under the 1977 NIRC and 1997 NIRC, regardless of the penalty imposed. Clear from Section 252 of the 1977 NIRC (now Section 253 of the 1997 NIRC, as amended) is the fact that the accessory penalty of perpetual disqualification from holding any public office, to vote and participate in any election lies solely in the fact of conviction, without regard to the actual penalty imposed. In other words, conviction, notwithstanding any penalty actually imposed, results *ipso facto* in the perpetual disqualification from holding any public office, to vote and participate in any election.

In the case of respondent Marcos, Jr., as mentioned above, the *Decision* dated July 27, 1995 of the Regional Trial Court of Quezon City, Branch 105, found respondent Marcos, Jr. guilty beyond reasonable doubt of violating Sections 45 and 50 of the 1977 NIRC, sentencing him to serve imprisonment for the period corresponding to each charge, and ordered him to pay the corresponding taxes, penalties, interests and surcharges due the BIR:

- (1) *Criminal Case No. Q-91-24390 for Violation of NIRC of 1977, RTC, Branch 105, Quezon City - Decision rendered on July 27, 1995 **CONVICTING** respondent Marcos, Jr. of violating the NIRC and sentencing him to serve imprisonment of three (3) years and to pay a fine of P30,000.00.*

<sup>88</sup> Emphasis and underscoring supplied.

<sup>89</sup> Emphasis and underscoring supplied.



- (2) *Criminal Case No. Q-91-24391 for Violation of NIRC of 1977, RTC, Branch 105, Quezon City* - Decision rendered on July 27, 1996 (*sic*) **CONVICTING** respondent Marcos, Jr. of violating the NIRC and sentencing him to serve imprisonment of three (3) years and to pay a fine of P30,000.00.
- (3) *Criminal Case No. Q-92-29212 for Violation of NIRC of 1977, RTC, Branch 105, Quezon City* - Decision rendered on July 27, 1995 **CONVICTING** respondent Marcos, Jr. of violating the NIRC and sentencing him to serve imprisonment of six (6) months and to pay a fine of P2,000.00.
- (4) *Criminal Case No. Q-91-29213 for Violation of NIRC of 1977, RTC, Branch 105, Quezon City* - Decision rendered on July 27, 1995 **CONVICTING** respondent Marcos, Jr. of violating the NIRC and sentencing him to imprisonment of six (6) months and to pay a fine of P2,000.00.
- (5) *Criminal Case No. Q-91-29214 for Violation of NIRC of 1977, RTC, Branch 105, Quezon City* - Decision rendered on July 27, 1995 **CONVICTING** respondent Marcos, Jr. of violating the NIRC and sentencing him to imprisonment of six (6) months and to pay a fine of P2,000.00.
- (6) *Criminal Case No. Q-91-29215 for Violation of NIRC of 1977, RTC, Branch 105, Quezon City* - Decision rendered on July 27, 1995 **CONVICTING** respondent Marcos, Jr. of violating the NIRC and sentencing him to imprisonment of six (6) months and to pay a fine of P2,000.00.
- (7) *Criminal Case No. Q-91-29216 for Violation of NIRC of 1977, RTC, Branch 105, Quezon City* - Decision rendered on July 27, 1995 **CONVICTING** respondent Marcos, Jr. of violating the NIRC and sentencing him to imprisonment of six (6) months and to pay a fine of P2,000.00.
- (8) *Criminal Case No. Q-91-29217 for Violation of NIRC of 1977, RTC, Branch 105, Quezon City* - Decision rendered on July 27, 1995 **CONVICTING** respondent Marcos, Jr. of violating the NIRC and sentencing him to imprisonment of six (6) months and to pay a fine of P2,000.00.<sup>90</sup>

Upon appeal, the Court of Appeals, among others, affirmed the conviction of respondent Marcos, Jr. for four (4) charges for violation of Section 45 of the 1977 NIRC.

<sup>90</sup> See *Republic vs. Ferdinand R. Marcos II and Imelda R. Marcos*, G.R. No. 130371 & 130855, August 4, 2009, footnote 30.



Notably, the conviction of respondent Marcos, Jr. became final considering that respondent Marcos, Jr. withdrew his appeal to the Supreme Court of the convictions in 2001.<sup>91</sup>

Relevantly, it is worth noting that in 2001, respondent Marcos, Jr. was a public official, being the Governor of the Province of Ilocos Norte.<sup>92</sup>

Thus, with the finality of the conviction of respondent Marcos, Jr. for four (4) violations of the 1977 NIRC, which was then applicable at the time of respondent Marcos, Jr.'s violations, respondent Marcos, Jr. is “**perpetually disqualified from holding any public office, to vote and to participate in any election**” pursuant to Section 252 of the 1977 NIRC (now Section 253 of the 1997 NIRC, as amended). This is deemed written into the conviction of respondent Marcos, Jr. as decided by the Court of Appeals, which the COMELEC is mandated to enforce.

Again, it is worthy to note that the perpetual disqualification from holding any public office, to vote and to participate in any election under Section 252 of the 1977 NIRC (now Section 253 of the 1997 NIRC, as amended) is an inevitable consequence of the **mere fact of conviction**, and is not dependent on the penalty actually imposed.

In the instant case, respondent Marcos, Jr. failed to file the mandatory income tax returns for the years 1982 to 1985. Notably, under the Section 44(c) of the 1977 NIRC [now Section 51(C)], an individual is mandated to file his/her income tax return “on or before the fifteenth (15<sup>th</sup>) day of April of each year covering income for the preceding taxable year.” Thus, respondent Marcos, Jr. was already liable for the non-filing of his income tax returns on the dates of mandatory filing, as follows:

Taxable Year	Date of Mandatory Filing
1982	April 15, 1983
1983	April 15, 1984
1984	April 15, 1985
1985	April 15, 1986

Despite the dates of mandatory filing having lapsed for the relevant years, respondent Marcos, Jr. still failed to file, even belatedly, any income tax return for the taxable years 1982 to 1985. This is notwithstanding the fact that the NIRC allows late filing of the income tax returns, subject to the payment of the 25% surcharge under Section 248 of both the 1977 and 1997 NIRC, as amended. Indeed, respondent Marcos, Jr. could have forestalled the filing of any criminal

<sup>91</sup> Supreme Court Resolution dated August 8, 2001.  
<sup>92</sup> [http://legacy.senate.gov.ph/senators/sen\\_bio/bmarcos\\_resume.asp](http://legacy.senate.gov.ph/senators/sen_bio/bmarcos_resume.asp).



case for his failure to file his income tax returns on the mandatory dates of filing for the relevant years had he availed of the late filing and paid the necessary penalties, including the payment of the 25% surcharge under Section 248 of both the 1977 and 1997 NIRC, as amended, and any interest on deficiency income taxes, if any, under Section 249 of both the 1977 and 1997 NIRC, as amended.

Respondent Marcos, Jr. deliberately failed to file any income tax returns for the years 1982 to 1985 during the time that the Tax Evasion Cases were filed by the BIR, and in fact, even during the pendency of the Tax Evasion Cases. By such deliberate refusal to file his income tax returns for 1982 to 1985, respondent Marcos, Jr. **continuously committed the crimes** from the time of his failure to file his income tax returns on the mandatory filing dates for the relevant years, and continued up to the time of filing of the Tax Evasion Cases, and even thereafter, until his CONVICTION, showing his continued intent to evade his liability of filing the necessary income tax returns and ultimately, evade the payment of taxes.

Thus, respondent Marcos, Jr. has been disqualified to participate in any election, more so to run for any public office from the time of his final conviction for violating the NIRC for his failure to file his income tax returns for multiple years, *i.e.*, 1982, 1983, 1984, and 1985.

Clearly, the inescapable fact is that the mere fact of **CONVICTION** for violations of provisions of the NIRC perpetually disqualifies respondent Marcos, Jr. from participating in any election, more so to run for any public office.

## **B.**

### **RESPONDENT MARCOS, JR. WAS CONVICTED OF A CRIME INVOLVING MORAL TURPITUDE, THEREBY DISQUALIFYING HIM UNDER THE OMNIBUS ELECTION CODE TO BE A CANDIDATE AND TO HOLD ANY PUBLIC OFFICE.**

As discussed above, the mere fact that respondent Marcos, Jr. was **CONVICTED** of violating Section 45 of the 1977 NIRC leads to the inevitable consequence of his being **perpetually disqualified from holding any public office, to vote and to participate in any election.**

More so, respondent Marcos, Jr. is likewise not eligible to hold any public office considering that he has been convicted of a crime involving moral turpitude.



Section 12 of the Omnibus Election Code provides for the disqualification of any person who, among others, has been sentenced by final judgment of a crime involving moral turpitude:

“Section 12. *Disqualifications.* - **Any person who** has been declared by competent authority insane or incompetent, or **has been sentenced by final judgment** for subversion, insurrection, rebellion or for any offense for which he has been sentenced to a penalty of more than eighteen months or **for a crime involving moral turpitude, shall be disqualified to be a candidate and to hold any office, unless he has been given plenary pardon or granted amnesty.**

This disqualifications to be a candidate herein provided shall be deemed removed upon the declaration by competent authority that said insanity or incompetence had been removed or after the expiration of a period of five years from his service of sentence, unless within the same period he again becomes disqualified.”<sup>93</sup>

Relevantly, as discussed above, Section 252 of the 1977 NIRC, as amended in 1985 and which took effect on January 1, 1986, imposed the accessory penalty of perpetual disqualification from holding any public office, to vote and participate in any election upon conviction of a crime penalized under the NIRC. These accessory penalties were carried over to Section 253 of the 1997 NIRC, as amended.

Reading both provisions together, with the 1997 NIRC being a later law and carrying over the accessory penalty of perpetual disqualification from holding any public office, to vote and participate in any election upon conviction of a crime penalized under the NIRC, the NIRC clearly equates the crime penalized under the NIRC with a crime involving moral turpitude.

Indeed, as early as the case of *In Re: Atty. Isidro P. Vinzon*, A.C. No. 561, April 27, 1967, the Supreme Court defined “moral turpitude” to include everything done contrary to justice, honesty, or good morals:

“Upon the other hand, and dealing now with the merits of the case, there can be no question that the term ‘moral turpitude’ includes everything which is done contrary to justice, honesty, or good morals. In essence and in all respects, estafa, no doubt, is a crime involving moral turpitude because the act is unquestionably against justice, honesty and good morals.”

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<sup>93</sup> Emphasis supplied.



Moreover, as held in *Villaber vs. Commission on Elections*, G.R. No. 148326, November 15, 2002, “moral turpitude”, for purposes of disqualification under Section 12 of the Omnibus Election Code, entails the evaluation of **all the circumstances surrounding the violation of the statute**:

“The COMELEC believes it is. In disqualifying petitioner Villaber from being a candidate for Congressman, the COMELEC applied Section 12 of the Omnibus Election Code which provides:

X X X

As to the meaning of ‘moral turpitude,’ we have consistently adopted the definition in Black's Law Dictionary as **‘an act of baseness, vileness, or depravity in the private duties which a man owes his fellow men, or to society in general, contrary to the accepted and customary rule of right and duty between man and woman, or conduct contrary to justice, honesty, modesty, or good morals.’**

In *In re Vinzon*, the term ‘moral turpitude’ is considered as encompassing **‘everything which is done contrary to justice, honesty, or good morals.’**

We, however, clarified in *Dela Torre vs. Commission on Elections* that ‘not every criminal act involves moral turpitude,’ and that ‘as to what crime involves moral turpitude is for the Supreme Court to determine.’ We further pronounced therein that:

‘ . . . in *International Rice Research Institute vs. NLRC* (221 SCRA 760 [1993]), the Court admitted that it cannot always be ascertained whether moral turpitude does or does not exist by merely classifying a crime as malum in se or as malum prohibitum. There are crimes which are mala in se and yet but rarely involve moral turpitude, and there are crimes which involve moral turpitude and are mala prohibita only. **In the final analysis, whether or not a crime involves moral turpitude is ultimately a question of fact and frequently depends on all the circumstances surrounding the violation of the statute.**’

We reiterate here our ruling in *Dela Torre* that the determination of whether a crime involves moral turpitude is a question of fact and frequently depends on all the circumstances surrounding the violation of the statute.”<sup>94</sup>

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<sup>94</sup> Emphasis and underscoring supplied.



Relevantly, in *Ty-Delgado vs. House of Representatives Electoral Tribunal*, G.R. No. 219603, January 26, 2016, the Supreme Court ruled that the mere imposition of a fine does not determine whether the crime involves moral turpitude:

“A sentence by final judgment for a crime involving moral turpitude is a ground for disqualification under Section 12 of the Omnibus Election Code:

X X X

Moral turpitude is defined as everything which is done contrary to justice, modesty, or good morals; an act of baseness, vileness or depravity in the private and social duties which a man owes his fellowmen, or to society in general. Although not every criminal act involves moral turpitude, the Court is guided by one of the general rules that crimes *mala in se* involve moral turpitude while crimes *mala prohibita* do not.

X X X

Contrary to Pichay’s argument, **the imposition of a fine does not determine whether the crime involves moral turpitude or not.** In *Villaber v. Commission on Elections*, we held that **a crime still involves moral turpitude even if the penalty of imprisonment imposed is reduced to a fine.** In *Tulfo v. People of the Philippines*, we explained that a fine was imposed on the accused since they were first time offenders.

Having been convicted of the crime of libel, Pichay is disqualified under Section 12 of the Omnibus Election Code for his conviction for a crime involving moral turpitude.”<sup>95</sup>

In the instant case, it must be stressed that respondent Marcos, Jr. was convicted of **four (4) counts of violation of Section 45 of the 1977 NIRC**, particularly for failure to file his income tax returns for the years 1982, 1983, 1984, and 1985. Thus, pursuant to Section 252 of the 1977 NIRC which is deemed written into the Decision dated July 27, 1995 rendered by the Regional Trial Court of Quezon City, Branch 105, and the Decision dated October 31, 1997 rendered by the Court of Appeals, the conviction of respondent Marcos, Jr. is one with moral turpitude, such that it carries an accessory penalty of perpetual disqualification from holding any public office, to vote and participate in any election.

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<sup>95</sup> Emphasis supplied.



Further, his **repeated** failure to file his income tax returns, and thus, yearly violation of the 1977 NIRC, cannot be characterized as a mere “omission”, but already constitutes willfulness and fraudulent intent on the part of respondent Marcos, Jr. This plainly shows respondent Marcos, Jr.’s moral turpitude.

The fact that he was a public officer from 1980 to 1983, and 1998 to 2007, all the more shows, beyond the shadow of doubt, moral turpitude in evading his duties and liabilities under the NIRC.

It is of public record that respondent Marcos, Jr. was elected as Vice Governor of Ilocos Norte from 1981 to 1983. Thereafter, respondent Marcos, Jr. was elected Governor of Ilocos Norte from 1983 to 1986.<sup>96</sup> As Vice Governor and Governor, he took an oath to abide by, and enforce, the laws of the Philippines.

However, instead of abiding by and enforcing the laws, respondent Marcos, Jr. himself violated the NIRC for failing to file his income tax returns from 1982 to 1985, when he was already a public official. To emphasize, he did not only fail to file his income tax return once, but for four (4) consecutive years, continuously violating the laws that he swore to protect and uphold. This shows moral depravity and abuse of power.

In fact, to date, petitioners are not aware of any record that respondent Marcos, Jr. has already paid the fine imposed on him for his conviction for **four (4) counts of violation of Section 45 of the 1977 NIRC.**

In a show of continuous defiance of the NIRC which establishes respondent Marcos, Jr.’s moral turpitude, to date, petitioners are likewise unaware of any record showing that respondent Marcos, Jr. and other heirs of his deceased father, the corrupt dictator, President Marcos, Sr., have paid the estate taxes due thereon, as assessed by the BIR, to the extreme detriment of the country and his fellow Filipinos.

Relevantly, under Sections 83 and 84 of the 1977 NIRC, which was effective at the time of the death of respondent Marcos, Jr.’s corrupt father, the late dictator, President Marcos, Sr., the duty to file the estate tax return and pay the corresponding estate tax falls on the administrator or the heirs:

“Section 83. Return. — (a) Requirements. — In all cases of transfer subject to tax, or where, though exempt from tax, the gross value of the estate exceeds three thousand pesos, **the executor, or administrator, or any of the legal heirs**, as the case may be **shall file a return under oath in duplicate**, setting forth: (1) the value of the

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<sup>96</sup> [http://legacy.senate.gov.ph/senators/sen\\_bio/bmarcos\\_resume.asp](http://legacy.senate.gov.ph/senators/sen_bio/bmarcos_resume.asp).



gross estate of the decedent at the time of his death, or in case of a non-resident not a citizen of the Philippines, of the part of his gross estate situated in the Philippines: (2) the deductions allowed from gross estate in determining the estate as defined in Sec. 79, (3) such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct taxes; Provided, however, That estate returns showing a gross value of fifty thousand pesos or more shall be accompanied with a statement of (1) itemized assets of the decedent with their corresponding gross value at the time of his death, or in the case of a non-resident not a citizen of the Philippines, of that part of his gross estate situated in the Philippines; (2) itemized deductions from gross estate allowed in section 79; and (3) the amount of tax due whether paid or still due and outstanding duly certified to by a certified public accountant.

(b) Time for filing. — For the purpose of determining the estate tax provided for in Sec. 77 of this Code, **the estate tax return required under the preceding subsection (a) shall be filed within six months from the decedent's death.**

A certified copy of the schedule of partition and the order of the court approving the same shall be furnished the Commissioner within thirty days after the promulgation of such order. (As amended by Republic Act No. 7499).

X X X

Section 84. Payment of tax. — (a) Time of payment. — **The estate tax imposed by Sec. 77 shall be paid at the time the return is filed by the executor, administrator or the heirs.**

X X X

**Where the taxes are assessed by reason of negligence, intentional disregard of rules and regulations, or fraud on the part of the taxpayer, no extension will be granted by the Commissioner.**

X X X

(c) Liability for payment. — The estate tax imposed by Sec. 77 shall be paid by the executor or administrator before delivery to any beneficiary of his distributive share of the estate. Such beneficiary shall, to the extent of his distributive share of the estate, be subsidiarily liable for the payment of such portion of the estate tax as his distributive share bears to the value of the total net estate.



For the purpose of this Chapter, **the term ‘executor’ or ‘administrator’ means the executor or administrator of the decedent, or, if there is no executor or administrator appointed, qualified, and acting within the Philippines, then any person in actual or constructive possession of any property of the decedent.”**<sup>97</sup>

Notably, respondent Marcos, Jr. is both the heir to the estate of the late dictator, President Marcos, Sr., and a court-appointed administrator, pursuant to *Republic vs. Ferdinand R. Marcos II and Imelda R. Marcos, supra.*<sup>98</sup>

In *Ferdinand R. Marcos II vs. Court of Appeals*, G.R. No. 120880, June 5, 1997, the Supreme Court ruled as final the following assessments issued by the BIR:

- (1) Deficiency Estate Tax Assessment No. FAC-2-89-91-002464 (against the estate of the late dictator, President Marcos, Sr.) amounting to **PhP23,293,607,638.00**;
- (2) Deficiency Income Tax Assessment No. FAC-1-85-91-002452 and Deficiency Income Tax Assessment No. FAC-1-86-91-002451 (against the late dictator, President Marcos, Sr. and his spouse, Imelda) amounting to PhP149,551.70 and PhP184,009,737.40 representing deficiency income tax for the years 1985 and 1986, respectively; and
- (3) **Deficiency Income Tax Assessment Nos. FAC-1-82-91-002460 to FAC-1-85-91-002463 (against respondent Marcos, Jr.) amounting to PhP258.70, PhP9,386.40, PhP4,388.30, and PhP6,376.60 representing his deficiency income taxes for the years 1982 to 1985, respectively.**

With a base estate of **PhP23,293,607,638.00**, the estate tax liability of respondent Marcos, Jr. (a court-appointed administrator) and the other heirs of the late dictator, President Marcos, Sr., would already amount to a staggering **PhP203.8 BILLION**,<sup>99</sup> inclusive of interests, surcharge, and other penalties, as of date, considering, to the best of knowledge and information of the petitioners, the absence of any payment of said estate tax liabilities:

<sup>97</sup> Emphasis supplied.

<sup>98</sup> 595 SCRA 43 (2009), at page 52.

<sup>99</sup> <https://opinion.inquirer.net/145705/can-marcos-jr-be-disqualified>.



		Amount	
Estate Tax		PhP23,293,607,638.00	PhP23,293,607,638.00
Interest	Annual Interest at 20%	4,658,721,527	
	30 years from 1991 finality of Deficiency Assessment		139,761,645,828
Surcharge	One-Time 25%		5,823,401,909
Interest on Surcharge	Annual Interest at 20%	1,164,680,381	
	30 years from 1991 finality of Deficiency Assessment		34,940,411,457
<b>TOTAL ESTATE TAXES LIABILITY</b>			<b>PhP203,819,066,832</b>

This massive **PhP203.8 BILLION** is the Filipino people’s hard earned money lost.

Thus, either way, the heirs of the late corrupt dictator, President Marcos, Sr., particularly his son, respondent Marcos Jr.’s continuous and unjustified refusal to pay the massive estate taxes due on the estate of the late corrupt dictator, coupled with his previous convictions for similarly violating the 1977 NIRC, as ruled in CA-G.R. CR No. 18569, betrays his willful evasion of his duty to the society to file his tax returns, and more importantly, to pay his taxes. Clearly, this repeated evasion of his positive duty to the society equates to moral turpitude.

Considering the propensity of respondent Marcos, Jr. to evade his positive duties as a taxpayer, and the totality of the circumstances of his prior conviction for the violation of the NIRC is one with moral turpitude.

Incidentally, it is not true that most of our people do not pay taxes. Indeed, with the imposition of the Value-Added Tax over practically all sales of services and imports, as well as to the sale, barter, exchange, or lease of goods or properties (tangible or intangible) at the uniform rate of twelve percent (12%) based on the gross selling price of goods or properties sold, or gross receipts from the sale of services, Filipinos pay taxes over almost all acquisition of any good or service.



C.

**THE CONVICTION OF RESPONDENT MARCOS, JR. IN  
THE TAX EVASION CASES CARRIES THE MANDATORY  
PENALTY OF IMPRISONMENT OF MORE THAN 18  
MONTHS AS IMPOSED BY LAW, DISQUALIFYING HIM  
UNDER THE OMNIBUS ELECTION CODE FROM RUNNING  
FOR ANY PUBLIC OFFICE.**

As previously discussed, the **conviction** of respondent Marcos, Jr. in the Tax Evasion Cases perpetually disqualified him from holding any public office, to vote and to participate in any election pursuant to the provisions of both the 1977 and the 1997 NIRC.

To recall, the Court of Appeals, in its *Decision* dated October 31, 1997, **affirmed respondent Marcos, Jr.'s conviction beyond a reasonable doubt** in the Tax Evasion Cases for violating Section 45 of the NIRC related to his failure to file income tax returns for the taxable years 1982 to 1985. Notably, the **conviction** by the Court of Appeals of respondent Marcos, Jr. **became final** and was no longer questioned by him before the Supreme Court since his appeal was subsequently withdrawn.

However, the Court of Appeals, in the same *Decision* dated October 31, 1997, illegally **modified** the decision of the Regional Trial Court of Quezon City, Branch 105, by, among others, merely imposing a fine and unlawfully deleting the penalty of imprisonment<sup>100</sup> despite the mandatory provision of the NIRC.

Section 254 of the 1977 NIRC, however, mandates the imposition of **both a fine and imprisonment** for any conviction due to, among others, the failure to file a return, pay taxes, withhold and remit taxes and refund excess taxes withheld on compensation:

“Section 254. Failure to file return, supply correct and accurate information, pay tax, withhold and remit tax and refund excess taxes withheld on compensation. —

Any person required under this Code or by regulations promulgated thereunder to pay any tax, make a return, keep any record, or supply correct and accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply such correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or regulations shall, in addition, to other penalties

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<sup>100</sup> Imprisonment of six (6) months in Criminal Cases Nos. Q-92-29213, Q-92-29212, Q-92-29217, Q-92-29216, Q-92-29215, and Q-92-29214, and three (3) years in Criminal Cases Nos. Q-91-24391 and Q-91-24390.



provided by law, upon conviction thereof, be fined of not less than Ten thousand pesos (P10,000) and imprisonment of not less than one (1) year but not more than ten (10) years. x x x<sup>101</sup>

Thus, the Regional Trial Court of Quezon City, Branch 105, correctly imposed the penalty of both a fine and imprisonment of six (6) months in Criminal Cases Nos. Q-92-29213, Q-92-29212, Q-92-29217, Q-92-29216, Q-92-29215, and Q-92-29214, and three (3) years in Criminal Cases Nos. Q-91-24391 and Q-91-24390.

Clearly, it was incorrect and improper for the Court of Appeals to disregard the penalty of imprisonment in the conviction of respondent Marcos, Jr. contrary to the mandatory provisions of the NIRC. Notwithstanding the foregoing, the provisions of the law are deemed written into the decisions of the courts. Indeed, decisions of the courts cannot repeal nor modify the mandatory import of the law. Thus, in view of the mandatory and categorical provisions of both the 1977 and 1997 NIRC requiring the imposition of a fine **and** imprisonment for non-filing of a tax return, the penalty of imprisonment should be deemed incorporated with the penalty imposed with the conviction of respondent Marcos, Jr.

Consequently, considering that the conviction of respondent Marcos, Jr. properly carries with it the penalty of imprisonment as mandated by Section 254 of the NIRC, respondent Marcos, Jr. is indubitably disqualified from running for or holding public office.

Finally, from another perspective, because the Court of Appeals' Decision failed to include a mandatory penalty in its dispositive portion, such omission renders the said Decision null and void.

### III.

**RESPONDENT MARCOS, JR.'S FALSE ASSERTION UNDER  
OATH THAT HE IS ELIGIBLE TO RUN FOR PUBLIC  
OFFICE WAS MADE WITH THE DELIBERATE INTENT TO  
MISLEAD, MISINFORM, AND DECEIVE THE  
ELECTORATE.**

It should be emphasized that the misrepresentations made by respondent Marcos, Jr. in the Subject COC was deliberately made with the intent to mislead, misinform and deceive the electorate.

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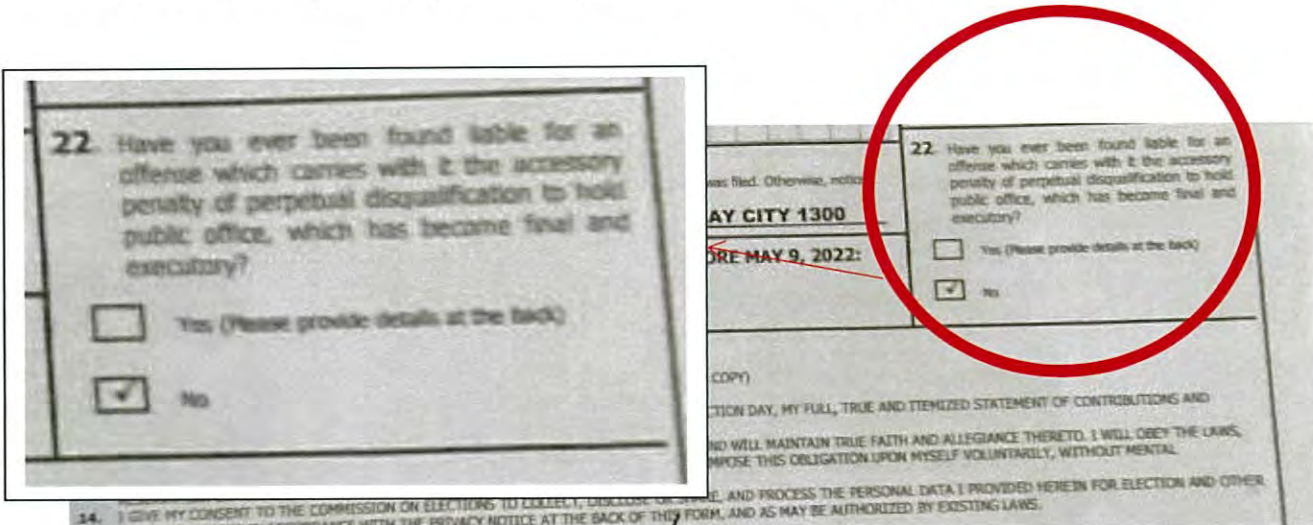
<sup>101</sup> Emphasis and underscoring supplied.



Indeed, respondent Marcos, Jr. knows for a fact that he was convicted beyond a reasonable doubt on multiple charges of violating the NIRC. His knowledge of such fact is undeniable as the finality of his conviction was a result of his very own act of withdrawing his appeal before the Supreme Court.

The intent of respondent Marcos, Jr. to mislead the electorate is further established by the fact that the falsity of his representation was not only limited to one aspect of the COC but on multiple material respects.

As earlier discussed, respondent Marcos, Jr. in the Subject COC **falsely declared under oath that he is eligible for the office he seeks to be elected to.** In addition to the foregoing, respondent Marcos, Jr. **likewise falsely declared under oath that** he has never been found liable for any offense, which carries the accessory penalty of perpetual disqualification to hold public office:



Not satisfied with the false assertions he already made in the Subject COC, respondent Marcos, Jr. even had the temerity to **declare as “true”<sup>102</sup> these false assertions under oath** before Atty. Paul Joseph V. Mercado, a notary public commissioned in the City of Taguig:



<sup>102</sup> In relation to Section 74 of the Omnibus Election Code.



In *Ty-Delgado vs. House of Representatives Electoral Tribunal*, *supra*, the Supreme Court ruled that **misrepresentation regarding one's eligibility in a certificate of candidacy despite knowing one's conviction by final judgment which disqualifies him for public office**, is considered a **false material representation**, sufficient to warrant the **cancellation of a certificate of candidacy** under Section 78 of the Omnibus Election Code:

**“In the present case, Pichay misrepresented his eligibility in his certificate of candidacy because he knew that he had been convicted by final judgment for a crime involving moral turpitude.** Thus, his representation that he was eligible for elective public office constitutes false material representation as to his qualification or eligibility for the office.”<sup>103</sup>

In the instant case, not only has respondent Marcos, Jr. been convicted of a crime by final judgment which carries the penalty of perpetual disqualification, his repeated violations of the NIRC and his continued evasion/non-payment of taxes renders his conviction as one involving moral turpitude.

In fact, the assertions made by respondent Marcos, Jr. in the Subject COC are not only false, **they are even perjurious** – another crime involving moral turpitude.<sup>104</sup>

Clearly, the misrepresentation made by respondent Marcos, Jr. is apparent and cannot be denied herein and should warrant the cancellation of the Subject COC.

### **P R A Y E R**

**WHEREFORE**, premises considered, it is respectfully prayed that the Honorable Commission **DENY DUE COURSE** or **CANCEL** the Certificate of Candidacy for President filed by **FERDINAND ROMUALDEZ MARCOS, JR.** in connection with the 2022 National Elections.

Other reliefs just, consistent, and equitable under the premises are likewise prayed for.

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<sup>103</sup> Emphasis supplied.

<sup>104</sup> *Zari vs. Flores*, Adm. No. (2170-MC) P-1356, November 21, 1979.



Quezon City for the City of Manila, November 2, 2021.



**THEODORE O. TE**

2nd Flr. Eastside Bldg.,  
No. 77 Malakas St., Diliman, Quezon City  
Roll of Attorney's No. 37142 (1991)  
PTR No. 0730213D, January 6, 2021, Q.C.  
IBP No. 142645, January 6, 2021, Makati City  
MCLE Exemption No. VI-001316 (Valid until 4-14-22)  
Contact number: 09175202295  
Email address: Theodore.te@gmail.com

**COPY FURNISHED**

**FERDINAND ROMUALDEZ MARCOS, JR.** *RF 200 959 172 22*  
G/F Sunset View Tower  
2330 Roxas Blvd.  
Pasay City 1300

**EXPLANATION FOR SERVICE AND FILING**

This Petition was served and filed by registered mail and electronic mail due to time constraints, lack of manpower, and health concerns, which rendered personal service not feasible. The service and filing is further shown by the Affidavit of Service and Filing, which will be attached to this Petition.



**THEODORE O. TE**



**VERIFICATION AND CERTIFICATION**  
**OF NON-FORUM SHOPPING**

We, the undersigned, all Filipinos, of legal age, and with addresses and contact numbers listed below:

<b>Fr. Christian B. Buenafe</b>	No. 45 Saint Mary Street, Cubao, Quezon City, 1109, 09162347657
<b>Fides M. Lim</b>	2/F Erythrina Bldg., 1 Maaralin St., Barangay Central, Quezon City 1100, 09189193709
<b>Celia Lagman Sevilla</b>	Unit 2-C, Tempus Place 2 Condominium, Matalino St., Diliman, Quezon City, 09328165564
<b>Ma. Edeliza P. Hernandez</b>	20 Road 9, Project 6, Quezon City, 09498834814
<b>Roland C. Vibal</b>	Unit E, 4th Floor, Tempus Place Condominium 2, Matalino Street, Diliman, Quezon City, 1101, 09171739040
<b>Josephine Lascano</b>	29 A Magiting Street, Teacher's Village, East Quezon City, 09175094660

after having been sworn in accordance with law, hereby depose and state that:

1. We are the petitioners in the instant case.
2. We have caused the preparation of the Petition.
3. We have read and understood the Petition, and attest that the factual allegations therein are true and correct based on our own personal knowledge and/or based on authentic records;
4. The Petition is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation.
5. The factual allegations in the Petition have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.
6. We hereby certify that we have not commenced any action or proceeding involving the same issues in any court, tribunal or quasi-judicial agency and to the best of our knowledge no other action or claim is pending involving the same issues in any court, tribunal or quasi-judicial agency.
7. If we should later learn that another similar action or proceeding has been filed or is pending before any other tribunal or agency, we shall report that fact within five (5) days from such notice.
8. Personal service of the Petition is not feasible due to the pandemic and health restrictions, time constraints, and the lack of sufficient manpower.



IN WITNESS WHEREOF, we have hereunto set our hand this November 2, 2021, at Quezon City.

  
Fr. Christian B. Buenafe  
  
Fides M. Lim


  
Ma. Edeliza P. Hernandez  
  
Roland C. Vibal

  
Celia Lagman Sevilla

  
Josephine Lascano

SUBSCRIBED AND SWORN to before me on this November 2, 2021 in Quezon City, affiants exhibiting and presenting to me competent evidence of their identities, bearing their photographs and signatures, with the following particulars:

<u>Name</u>	<u>Government-issued Identification</u>	<u>Expiration</u>	<u>Official Issuing Agency</u>
Fr. Christian B. Buenafe	Unified Multi Purpose ID CRN-0111-4675702-5		UMID
Fides M. Lim	Voter's ID No. 7602-0207A- I1355FML20001-0		COMELEC
Celia Lagman Sevilla	Driver's License No. N02- 13-017311	October 8, 2023	LTO
Ma. Edeliza P. Hernandez	Voter's ID No. 3901-0014A- L2260MPH20001-7		COMELEC
Roland C. Vibal	TIN No. 258-799-939		BIR
Josephine Lascano	SSS No. 33-3913443-7		SSS

  
ATTY. GREGORIO TANAKA VITERBO JR.  
SC Roll No. 37225  
2F Eastside Bldg., 77 Malakas St., Diliman QC  
IBP Lifetime Roll No. 00218/01-10-95/Capiz  
PTR No. 0683277/01-04-21/QC  
NP No. 262 (2019-2021)  
Notary Public – Quezon City  
Until December 31, 2021  
MCLE Compliance No. VI-0025308  
Issued on 08 april 2019/Valid Until 14 April 2022

Doc. No. 351 ;  
Page No. 72 ;  
Book No. XX ;  
Series of 2021.





Republic of the Philippines  
COMMISSION ON ELECTIONS  
Manila

## CERTIFICATE OF CANDIDACY FOR PRESIDENT



### INSTRUCTIONS (Read well before filling up this form.)

1. File this in FIVE (5) LEGIBLE copies with the COMELEC Office concerned, from 8:00 AM to 5:00 PM ONLY, on any day from OCTOBER 1-8, 2021 (including Saturday and Sunday).
2. Attach to this certificate, the Certificate of Nomination and Acceptance (CONA), if applicable.
3. This certificate shall be sworn before a notary public or any official authorized to administer oath. COMELEC officials are not authorized to administer oath, even in their capacities as Notary Public.
4. No filing fee shall be imposed.

I hereby announce my candidacy for the position of PRESIDENT, Republic of the Philippines, in the May 9, 2022 National and Local Elections; and after having been sworn to in accordance with law, I hereby state the following:

<b>1. NAME:</b> 1.1 Last Name: <b>MARCOS</b> 1.2 First Name: <b>FERDINAND JR.</b> 1.3 Middle Name: <b>ROMUALDEZ</b>		<b>15. SEX:</b> <input checked="" type="checkbox"/> Male <input type="checkbox"/> Female <b>16. AGE:</b> <b>64</b>
<b>2. NICKNAME OR STAGENAME:</b> (Indicate only one nickname or stage name) <b>B O N G B O N G</b>		<b>17. DATE OF BIRTH:</b> <b>09</b> / <b>13</b> / <b>1957</b> <small>Month Day Year</small>
<b>3. OFFICIALLY NOMINATED BY:</b> (Attach CONA) <b>PARTIDO FEDERAL NG PILIPINAS ("PFP")</b> <small>(Political Party/Coalition of Political Parties)</small>		<b>18. PLACE OF BIRTH:</b> City/Mun: <b>MANILA</b> Province: <b>NCR</b>
<b>4. Name to appear on the Official Ballot not to exceed thirty (30) characters:</b> (including space, letter, number, symbol and punctuation) <b>MARCOS, FERDINAND "BONGBONG" R.</b> <small>(Last Name, First Name OR Nickname, and Acronym of Political Party Affiliation as stated in Items 1 to 3)          (In case of a legally married female candidate, she has the option to choose either her maiden name, married name or both)</small>		<b>19. CIVIL STATUS:</b> <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married <input type="checkbox"/> Widower Full Name of Spouse, if married: <b>LOUISE ARANETA - MARCOS</b>
<b>5. RESIDENCE/ADDRESS:</b> 5.1 Province: <b>ILOCOS NORTE</b> 5.2 City/Municipality: <b>BATAAC</b> 5.3 Barangay: <b>LACUB</b> 5.4 House No./ Street / Subdivision: <b>10</b>		<b>20. PROFESSION OR OCCUPATION:</b> <b>OWNED BUSINESS</b>
<b>6. ADDRESS FOR ELECTION PURPOSES:</b> (Could be the same as No.5) <small>(Note: In case of change of address, please notify immediately the COMELEC Office where the COC was filed. Otherwise, motions sent to the herein indicated address shall be deemed served.)</small> <b>G/F SUNSET VIEW TOWER, 2330 ROXAS BOULEVARD, PASAY CITY 1300</b>		<b>21.</b> <input checked="" type="checkbox"/> I AM A REGISTERED VOTER OF <input type="checkbox"/> I WILL BE A REGISTERED VOTER OF: Barangay: <b>LACUB</b> City/Mun: <b>BATAAC CITY</b> Province: <b>ILOCOS NORTE</b>
<b>7. PERIOD OF RESIDENCE IN THE PHILIPPINES UP TO THE DAY BEFORE MAY 9, 2022:</b> <b>64</b> No. of Years <b>07</b> No. of Months		<b>22. Have you ever been found liable for an offense which carries with it the accessory penalty of perpetual disqualification to hold public office, which has become final and executory?</b> <input type="checkbox"/> Yes (Please provide details at the back) <input checked="" type="checkbox"/> No

8. I AM A NATURAL BORN FILIPINO CITIZEN.
9. I AM NOT A PERMANENT RESIDENT OF, OR AN IMMIGRANT TO, A FOREIGN COUNTRY.
10. I EXECUTED A SWORN RENUNCIATION OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
11. I AM ELIGIBLE FOR THE OFFICE I SEEK TO BE ELECTED TO.
12. I WILL FILE, WITH THE OFFICE OF THE COMMISSION, WITHIN THIRTY (30) DAYS AFTER ELECTION DAY, MY FULL, TRUE AND ITEMIZED STATEMENT OF CONTRIBUTIONS AND EXPENDITURES (SICE) IN CONNECTION WITH THE ELECTIONS.
13. I WILL SUPPORT AND DEFEND THE CONSTITUTION OF THE REPUBLIC OF THE PHILIPPINES AND WILL MAINTAIN TRUE FAITH AND ALLEGIANCE THERETO. I WILL OBEY THE LAWS, LEGAL ORDERS AND DECREES PROMULGATED BY THE DULY CONSTITUTED AUTHORITIES. I IMPOSE THIS OBLIGATION UPON MYSELF VOLUNTARILY, WITHOUT MENTAL RESERVATION OR PURPOSE OF EVASION.
14. I GIVE MY CONSENT TO THE COMMISSION ON ELECTIONS TO COLLECT, DISCLOSE OR SHARE, AND PROCESS THE PERSONAL DATA I PROVIDED HEREIN FOR ELECTION AND OTHER LAWFUL PURPOSES IN ACCORDANCE WITH THE PRIVACY NOTICE AT THE BACK OF THIS FORM, AND AS MAY BE AUTHORIZED BY EXISTING LAWS.

I hereby certify that the facts stated herein are true and correct to the best of my knowledge.

**FERDINAND R. MARCOS, JR.**

Signature of Candidate Over Printed Name

05 OCT 2021

OATH TAGUIG CITY

2021, at \_\_\_\_\_, affiant exhibiting to me an Identification document/card which contains a

on 5 July 2019.

try stamp)

IS FREE OF CHARGE

06808888

**PAUL JOSEPH V. MERCADO**  
Notary Public for and in Taguig City  
(Not a Notary Public for and in Taguig City)  
30<sup>th</sup> Floor, One Central Tower  
31<sup>st</sup> Street corner 9<sup>th</sup> Avenue  
Bonifacio Global City, Taguig 1634  
Application No. 25 (2021-2022)  
Attorney's Roll No. 65690  
PTR No. A-5075068 / 1-05-21/Taguig City  
IBP No. 153861/01-19-21/OC  
MCLE Compliance No. VI-0025244/4-8-19

**PAUL JOSEPH V. MERCADO**  
Notary Public  
Book No. 893  
IBP No. 153861/01-19-21/OC  
Series of 2021

THIS FORM CAN BE PHOTOCOPIED OR PRODUCED /  
OR MAY BE DOWNLOADED FROM THE COMELEC OF



REPUBLIC OF THE PHILIPPINES )  
QUEZON CITY ) S. S.

**AFFIDAVIT OF SERVICE AND FILING BY REGISTERED MAIL**

(In compliance with Rule 13, Section 12 of the Rules of Court)

I, **NESTOR T. SALES II**, of legal age, a Filing Clerk of Atty. Theodore O. Te, with office address at 2nd Flr. Eastside Bldg., No. 77 Malakas St., Diliman, Quezon City, after being duly sworn, depose and say:

1. I am the Filing Clerk of Atty. Theodore O. Te.
2. I caused copies of the **PETITION** and all its attachments to be served via registered mail to the foregoing parties:

**FERDINAND ROMUALDEZ MARCOS, JR.**

G/F Sunset View Tower  
2330 Roxas Blvd.  
Pasay City 1300

**COMMISSION ON ELECTIONS**


Palacio del Gobernador  
General Luna St. cor.  
Andres Soriano Jr. Ave.  
Intramuros, Manila

3. I deposited a copy of the said pleading in the post office at Quezon City Central, as evidenced by Registry Receipt Nos. RE 200 9159 172 22 and EP 801 630 525 22, hereto attached and indicated after the names of the addressees, and with instructions to the post-master to return the mail to the sender after ten (10) days if undelivered.

Quezon City for the City of Manila, November 2, 2021.

  
**NESTOR T. SALES II**  
Affiant

**SUBSCRIBED AND SWORN** to before me this November 2, 2021, in Quezon City, affiant exhibiting to me SSS No. 33-3908531-1, issued by SSS.

  
**ATTY. GREGORIO TANAKA VITERBO JR.**  
SC Roll No. 37225  
2F Eastside Bldg., 77 Malakas St., Diliman QC  
IBP Lifetime Roll No. 00218/01-10-95/Capiz  
PTR No. 0683277/01-04-21/QC  
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