

REPUBLIC OF THE PHILIPPINES
COMMISSION ON ELECTIONS

Manila

OFFICE OF FERDINAND R. MARCOS, JR.

RECEIVED

24 DEC 2021

BY: K. O. P. Y. Commission on Elections

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BONIFACIO PARABUAC
ILAGAN, SATURNINO
CUNANAN OCAMPO, MARIA
CAROLINA PAGADUAN
ARAULO, TRINIDAD GERLITA
REPUNO, JOANNA KINTANAR
CARIÑO, ELISA TITA PEREZ
LUBI, LIZA LARGOZA MAZA,
DANILO MALLARI DELA
FUENTE CARMENCITA
MENDOZA FLORENTINO,
DOROTEO CUBACUB ABAYA,
JR., ERLINDA NABLE
SENTURIAS SR. ARABELLA
CAMMAGAY BALINGAO, SR.
CHERRY M. IBARDALOZA,
CSSJB, SR. SUSAN SANTOS
ESMILE, SFIC, HOMAR RUBERT
ROCA DISTAJO, POLYNNE
ESPINEDA DIRA, JAMES
CARWYN CANDILA, and JONAS
ANGELO LOPENA ABADILLA,

Petitioners,

- versus -

SPA 21-212 (PC)

FERDINAND ROMUALDEZ
MARCOS. JR.,

Respondent.

X-----X

PETITION FOR DISQUALIFICATION

Petitioners, BONIFACIO PARABUAC ILAGAN,
SATURNINO CUNANAN OCAMPO, MARIA CAROLINA
PAGADUAN ARAULO, TRINIDAD GERLITA REPUNO,
JOANNA KINTANAR CARIÑO, ELISA TITA PEREZ LUBI, LIZA
LARGOZA MAZA, DANILO MALLARI DELA FUENTE

CARMENCITA MENDOZA FLORENTINO, DOROTEO CUBACUB ABAYA, JR., ERLINDA NABLE SENTURIAS SR. ARABELLA CAMMAGAY BALINGAO, SR. CHERRY M. IBARDALOZA, CSSJB, SR. SUSAN SANTOS ESMILE, SFIC, HOMAR RUBERT ROCA DISTAJO, POLYNNE ESPINEDA DIRA, JAMES CARWYN CANDILA, and JONAS ANGELO LOPENA ABADILLA by counsel, respectfully submit the instant *Petition for Disqualification*, and humbly state:

PREFATORY STATEMENT

"SINCE CORRUPT PEOPLE UNITE AMONGST THEMSELVES TO CONSTITUTE A FORCE, THEN HONEST PEOPLE MUST DO THE SAME."

Leo Tolstoy, *War and Peace* (1869)

1. There can be no healing if there is no justice. Indeed, no principle of justice is more entrenched than that the guilty must account for their acts:

"There being nothing that can be done to change the itinerary of past events so as to correct mistakes and turn failure into successes, there is more reason why a sterner attitude should be taken against the guilty ones so as to avoid the repetition of past errors and offenses. While there is nothing that can be done to infuse new life into the broken, withered or dried roots of the tree of democracy, we should not fail in our duty to sever and weed out the rotten limbs so that the healthy ones may continue to grow and branch out and bloom in the glory of a more satisfactory and happier tomorrow. **That is why we cannot but insist on the necessity of calling the guilty to account for their deeds.** x x x The bad example of lawless conduct from high places in the official hierarchy, x x x had not failed to create a demoralizing complex in many inferior officers, who reason that, by committing illegalities, they are just following the example of those who are above and ought to know

better." [*Benedicto Austria vs. Jose Amante*, G.R. No. L-959 (January 9, 1948)];¹ emphasis ours]

2. While it has been seventy (70) years since those momentous words were written, the same nevertheless ring quite true and most relevant today. Verily, if we are to embark on a journey of national healing, there must be true accountability, and those who have committed wrongdoings should be called upon to account for their deeds, especially for those who seek national office in an attempt to rehabilitate and cover up their misdeeds.

3. As the saying goes: "[t]he only thing necessary for the triumph of evil is for good men to do nothing." At this defining moment of our history, the petitioners, martial law victims and rights advocates, are staking their good name to call upon the Honorable Commission to hold to account respondent **Ferdinand R. Marcos, Jr.**, a **convicted criminal**, having been found **guilty of four (4) counts of tax evasion**, and impose upon him the penalties provided under the law, over which there was a **final** finding of guilt and, necessarily, disqualify him as such is what is expressly required by law, which, with due respect, the Honorable Commission has no discretion to ignore.

4. To rule otherwise, and to allow the candidacy of a patently disqualified candidate, is not just to disregard an express provision of the law, but, in no uncertain terms, would be to reward convicted criminals for the evils and unjust acts they have committed. The Honorable Commission, the entity constitutionally mandated to dutifully enforce and administer all election laws, surely would not allow such clear legal travesty to happen. *Fiat justitia ruat caelum*.

5. This material misrepresentation is more than sufficient ground for the Honorable Commission to disqualify **respondent convicted candidate Marcos, Jr.**'s candidacy.

NATURE OF THE PETITION

6. This is a Petition for Disqualification under Section 12, Article 1, of Batas Pambansa Blg. 881, or the Omnibus Election Code which provides:⁸¹

¹ See Dissenting Opinion of Justice Perfecto.

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.

7. Section 1, Part V, Rule 25 of the COMELEC Rules of Procedure, provides:

Section 1. Grounds for Disqualification. - Any candidate who does not possess all the qualifications of a candidate as provided for by the Constitution or by existing law **or who commits any act declared by law to be grounds for disqualification may be disqualified from continuing as a candidate.**

8. The petitioners, martial law victims and rights advocates, are citizens of the Philippines and registered voters who are respectfully invoking the Honorable Commission's mandate to dutifully enforce election laws. Further proof of the petitioners' legal interest in the outcome of the instant matter is that as victims of the Marcos dictatorship, the candidacy of **respondent convicted candidate Marcos, Jr.** would render difficult, if not impossible, any unclaimed human rights reparations, the recovery of the bulk of the ill-gotten wealth plundered by the Marcoses and their cronies during the years in power of the **deceased dictator Marcos, Sr.**, and might lead to a white-washing and further proliferation of historical revisionism of the gravely inhumane abuses and extremely grand corruption committed by the **Marcos Dictatorship**. These times are already replete with historical revisionism that another Marcos presidency may lead to a total rewriting of our history books.

9. As will be discussed further below, **respondent convicted candidate Marcos, Jr.** was found **guilty beyond reasonable doubt** of

violating Sections 45 and 50 of the National Internal Revenue Code ("NIRC"). Relevantly, Section 253(c) of the NIRC specifically provides that if the person convicted of a crime penalized by the NIRC is a public officer or employee, the "maximum penalty 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." (Emphasis ours)

10. Further, as can be indisputably gleaned from his certificate of candidacy for the position of President of our ravaged motherland, **respondent convicted candidate Marcos, Jr.** made false material representations in his certificate of candidacy, particularly in part 22 of the certificate of candidacy when he unqualifiedly stated that he has allegedly not 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.

11. This material misrepresentation is more than sufficient ground for the Honorable Commission to disqualify **respondent convicted candidate Marcos, Jr.**

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 in the back)

☒ No

300

2022:

ALL TRUE AND TIMELY STATEMENT OF CONTRIBUTIONS AND

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

IGATION UPON MYSELF VOLUNTARILY WITHOUT MENTAL

S THE PERSONAL DATA I PROVIDED HEREIN FOR ELECTION AND OTHER

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

affiant exhibiting to me an Identification document which contains a

06 OCT 2022

PAUL JOSEPH P. MERCADO

Notary Public for and in Taguig City

30th Floor, One Central Tower

31st Street corner 9th Avenue

Remigio Global City, Taguig 1634

TIMELINESS

12. This petition is timely filed in accordance with Section 3,

Rule 25 of the COMELEC Rules of Procedure which provides that the petition shall be filed any day after the last day for filing of certificates of candidacy but not later than the date of proclamation.

PARTIES

13. For purposes of the instant *Petition for Disqualification*, Petitioners may be served with orders, subpoena, and other legal processes at Calleja Law Office, 2904-C West Tower, PSE Center, Exchange Rd., Ortigas Center, Pasig City.

8.1. **BONIFACIO PARABUAC ILAGAN**, Filipino, of legal age, with address at 57 Espejo Ave., Don Jose Heights, Brgy. Commonwealth, Quezon City;

8.2. **SATURNINO CUNANAN OCAMPO**, Filipino, of legal age, with address at 15 Gen. De Jesus, Heroes Hills Quezon City;

8.3. **MARIA CAROLINA PAGADUAN ARAULLO**, Filipino, of legal age, with address at the 4 Delgado St., BF Homes, Quezon City;

8.4. **TRINIDAD GERLITA REPUNO**, Filipino, of legal age, with address at B6 L41, P2 A3, Dagat-dagatan, Caloocan City;

8.5. **JOANNA KINTANAR CARIÑO**, Filipino, of legal age, with address at 35 Camp 7, Baguio City;

8.6. **ELISA TITA PEREZ LUBI**, Filipino, of legal age, with address at 454 D.T. Sulit St., Aguho, Pateros;

8.7. **LIZA LARGOZA MAZA**, Filipino, of legal age, with address at Lot 10, Blk 7, Geranium St., Spring Country Subd., Brgy. Bagong Silangan, Quezon City;

8.8. **DANILO MALLARI DELA FUENTE** is Filipino, of legal age, with address at 1586 F. Varona St., Brgy. 80, Zone 7, Tondo, Manila;

8.9. **CARMENCITA MENDOZA FLORENTINO** is Filipino, of legal age, with address at 96 Kaliraya Hunter, Cluster 18, Tatalon, Quezon City;

8.10. **DOROTEO CUBACUB ABAYA, JR.**, Filipino, of legal age, with address at 142 Kristong Hari, Pook Dagohoy, UP Diliman, Quezon City;

8.11. **ERLINDA NABLE SENTURIAS** is Filipino, of legal age, with address at Three Adriatico Residences, Adriatico St., Brgy. 699, Robinson, Ermita 1000 Manila;

8.12. **SR. ARABELLA CAMMAGAY BALINGAO** is Filipino, of legal age, with address at 1043 Aurora Boulevard, Quezon City;

8.13 **SR. CHERRY M. IBARDALOZA, CSSJB**, is Filipino, of legal age, with address at St. John Academy, Maharlika Ave., Phase 5, Marcelo Green Village, Parañaque City;

8.14. **SR. SUSAN SANTOS ESMILE, SFIC**, is Filipino, of legal age, with address at 295 E. Rodriguez Sr. Ave., Brgy. Kalusugan, Quezon City;

8.15. **HOMAR RUBERT ROCA DISTAJO** is Filipino, of legal age, with address at B6L4 Celina Homes 4 Subd., Brgy. Burgos, Rodriguez Rizal;

8.16. **POLYNNE ESPINEDA DIRA** is Filipino, of legal age, with address at B40 L9 Brgy. Escopa 3, Project 4, Quezon City;

8.17. **JAMES CARWYN CANDILA** is Filipino, of legal age, with address at B13 L6, Austral St., Brgy. Pamplona Tres, Las Piñas City; and

8.18. **JONAS ANGELO LOPENA ABADILLA** is Filipino, of legal age, with address at 55A Espeleta St., Buli, Muntinlupa City.

14. **Respondent convicted candidate Marcos, Jr.** is the only son of deceased dictator Ferdinand E. Marcos, Sr. and former First Lady and convicted criminal Imelda Romualdez Marcos ². **Respondent convicted candidate Marcos, Jr.** may be served with legal processes of the Honorable Commission at his address at the G/F Sunset View Tower, 2330 Roxas Boulevard, Pasay City.

² Former First Lady Imelda Romualdez Marcos was convicted of seven (7) counts of graft in the *Decision* dated November 9, 2018 promulgated by the Fifth Division of the Sandiganbayan in the case entitled "*People of the Philippines vs. Imelda Romualdez Marcos*" docketed as Criminal Cases Nos. 17287, 17288, 17289, 17290, 22867, 22868, and 22869.

STATEMENT OF RELEVANT FACTS

15. Martial Law still remains fresh in the memories of its many victims and the relatives and friends of those who were tortured, raped, and murdered despite being declared more than five (5) decades ago on 21 September 1972. The Marcos dictatorship was labeled as an “organized pillage” and “well-entrenched plundering regime of twenty years”.³ Curiously, in the many cases before the Supreme Court involving the Marcos ill-gotten wealth, **respondent convicted candidate Marcos, Jr.** has opposed the government’s efforts to recover ill-gotten wealth which were declared to be manifestly and grossly disproportionate to the salaries of the Marcoses as public officials.

16. The deceased dictator Ferdinand E. Marcos, Sr. (the “**deceased dictator Marcos, Sr.**”) became President of the Philippines after winning the November 9, 1965 presidential elections, unseating then incumbent President Diosdado P. Macapagal (“Macapagal”). The **deceased dictator Marcos, Sr.** and President Macapagal were erstwhile allies at the Liberal Party. As the **deceased dictator Marcos, Sr.** knew he was not going to get nominated as the Liberal Party standard bearer, he jumped ship to the Nacionalista Party, where he was able to secure its nomination as the party’s candidate for President of the Philippines.

17. Economist and columnist Andrew J. Masigan stated that when the **deceased dictator Marcos, Sr.** became president in 1965, the Philippines had the second largest economy in Asia hence inheriting from President Macapagal a country “in the pink of health”.⁴ Masigan contrasted this with the poor economic performance of the Marcos regime:⁵

	<u>1965-1966</u>	<u>1986</u>
Peso to US Dollar	P3.92 to \$1	P19.99 to \$1
Real Wages	P100/day	P27/day
Unemployment	7.2%	33%
Poverty Rate	7.2%	44.2%

³ *Presidential Commission on Good Government vs. Hon. Emmanuel Pena, et al.*, G.R. 77663 (April 12, 1988).

⁴ *The Marcos Years According to Statistics*, Andrew J. Masigan, <https://www.philstar.com/opinion/2021/10/27/2136921/marcos-years-according-statistics> (last accessed on November 3, 2021).

⁵ *The Marcos Years According to Statistics*, Andrew J. Masigan, <https://www.philstar.com/opinion/2021/10/27/2136921/marcos-years-according-statistics> (last accessed on November 3, 2021).

External Debt	\$600 million	\$26 Billion
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18. What was once the brightest star in the Asian economy (next to Japan) became a seeming black hole later, where even light cannot escape. After the first ten (10) years of **deceased dictator Marcos Sr.’s** dictatorial regime, the percentage of the populace who could not meet the minimum requirements for food, clothing, and shelter reached almost half of the population, at forty-eight percent (48%).⁶

19. Poverty and starvation would increase drastically during the martial law years. In 1976, a staggering seventy-eight percent (78%) of Filipino pre-school children were found to be suffering from various degrees of malnutrition⁷ according to a survey of the Philippine Nutrition Program of the Food & Nutrition Council. This level of malnutrition highlights the extent of the kleptocracy of the Marcos dictatorship, especially since the National Council on Integrated Area Development has stated that the actual net food supply in the Philippines, ironically and tragically, could have adequately fed 62 million people, far exceeding the 54.7 million Filipinos living in 1981.⁸

20. Extreme levels of malnutrition and poverty came with the inevitable evil of sickness and poor health. During the martial law years, the Philippines had the highest rates for whooping cough, diphtheria, and rabies, not just in Asia, but in the world. It also had the highest rates for tuberculosis, schistosomiasis, and polio in the Western Pacific Region.⁹ Tuberculosis was so rampant then that around thirty-two point four percent (32.4%) of the population suffered from tuberculosis. The Philippines then accounted for forty percent (40%) of all tuberculosis deaths in Southeast Asia.¹⁰

21. According to the United Nation’s Children Fund (UNICEF), two hundred thousand (200,000) Filipino children die every year of diarrhea and other communicable diseases, or a figure of four hundred (400) children daily, which the officials from

⁶ Ricardo Manapat, *“Some Are Smarter Than Others: The History of Marcos’ Crony Capitalism”*, 1991, Aletheia Publications, New York.

⁷ Ricardo Manapat, *“Some Are Smarter Than Others: The History of Marcos’ Crony Capitalism”*, 1991, Aletheia Publications, New York.

⁸ Ricardo Manapat, *“Some Are Smarter Than Others: The History of Marcos’ Crony Capitalism”*, 1991, Aletheia Publications, New York.

⁹ Ricardo Manapat, *“Some Are Smarter Than Others: The History of Marcos’ Crony Capitalism”*, 1991, Aletheia Publications, New York.

¹⁰ Ricardo Manapat, *“Some Are Smarter Than Others: The History of Marcos’ Crony Capitalism”*, 1991, Aletheia Publications, New York.

UNICEF likened to a fully-loaded jumbo jet crashing every day.¹¹

22. During the martial law years, infant mortality in the Philippines was also much higher compared to neighboring countries such as Vietnam, Hong Kong, Malaysia, Singapore, and Thailand.¹² Of the children who survive, about ten (10%) unfortunately develop some form of mental handicap attributable to poor nutrition.¹³

23. What makes these numbers heartbreaking is the fact that these diseases are easily prevented and could have been combatted with a proper media campaign. Unfortunately, the Marcos dictatorship had different priorities and failed to provide for healthcare facilities and proper information campaigns as the government would rather spend money on useless edifices and luxurious excesses of the Marcoses, using principally proceeds of huge foreign loans. This led to the massive brain drain in the health industry, with sixty-three percent (63%) of doctors and eighty-eight (88%) percent of nurses¹⁴ leaving the Philippines.

24. What is ironic, however, is that the **deceased dictator Marcos, Sr.** used all government resources to take care of his personal health. In fact, the **deceased dictator Marcos, Sr.** took, without payment, and to the extreme prejudice of other patients, five (5) kidney dialysis machines from Manila hospitals for his personal use.¹⁵ In fact, when the **deceased dictator Marcos, Sr.** fled Malacañang Palace, he left behind a "mini-hospital complete with the most modern medical equipment, worth an estimated \$250,000."¹⁶

25. In addition to the extreme levels of malnutrition and poverty, one out of every three Filipinos did not have decent housing. Moreover, the Philippines had the largest slum area in Southeast Asia which, unfortunately, was "tolerated" by government as this was a source of votes and cheap labor.¹⁷ This is despite the fact that it was convicted former First Lady Imelda who was the Minister of Human Settlements during the Marcos dictatorship.

26. The staggering number of homeless Filipinos or those

¹¹ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

¹² Bulletin Today, January 14, 1984, as cited in Manapat, *supra*.

¹³ Daily Express, March 12, 1985 and Bulletin Today, August 18, 1985, as cited in Manapat, *supra*.

¹⁴ Times Journal, October 25, 1980, as cited in Manapat, *supra*.

¹⁵ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

¹⁶ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

¹⁷ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

who were living without decent housing is only made worse by the excesses of the dictatorship. One major example of the excesses of the dictatorship is when the government forcibly removed the inhabitants of Calauit Island near Palawan as a game preserve and private hunting ground of **respondent convicted candidate Marcos, Jr.**¹⁸ Animals from Kenya were imported to the Philippines at government expense and cost more than Thirty Thousand US Dollars (\$30,000.00) a month to maintain.¹⁹

27. Another is the exceedingly luxurious accommodations of the former dictator Marcos and convicted former First Lady Imelda and her entourage when they stayed in New York City, USA. The former dictator would stay at the Presidential suite while the convicted former First Lady would stay at the Royal suite of the Waldorf hotel, one of the most expensive hotels in New York City, where the bill would run to more than One Hundred Thousand US Dollars (\$100,00.00) for a six (6)-night stay.

28. What is more shocking is the fact that the Marcoses maintained almost fifty (50) residences in the Philippines alone, such as nine (9) residential houses in Baguio City, with each residence ranging from one to six hectares in size, and several houses in exclusive enclaves like Forbes Park and Wack-Wack Subdivision, as well as a number of houses in Leyte and Ilocos Norte.²⁰ **Respondent convicted candidate Marcos, Jr.** personally owned some of these houses despite having no employment aside from being assistant to his father and being a politician.

29. The Marcoses also had significant landholdings abroad, such as the thirty (30)-room, six (6)-storey East 66th Townhouse in New York City, condominiums on the 43rd Floor of the Olympic Towers, also in New York City, the Princeton Estate in New Jersey,

30. The expenses of the Marcoses for the upkeep of their homes alone would have been able to feed eight thousand (8,000) starving families of six for a whole year, or provide food for a small town of forty-eight thousand (48,000) people for a whole year.²¹ The value of the Tacloban house of the convicted former First Lady, along with the items in it, was quoted at Twenty-Seven Million US Dollars

¹⁸ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

¹⁹ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

²⁰ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

²¹ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

(\$27,000,000.00).

31. The field of education also suffered greatly during the Marcos dictatorship. In 1977, there were more than 4 million youths, aged 15 to 21, who wanted to go to school but could not because of poverty.²²

32. By 1985, only seventeen percent (17%) of those who could be in college were actually enrolled.²³

33. While the Philippine education system was languishing, government funds were used to finance the overseas education of the Marcos children, including that of respondent convicted candidate Marcos, Jr. The expenses for the studies of Imee Marcos, the eldest daughter of the deceased dictator and the convicted former First Lady, were sourced from government funds in the Philippine National Bank.²⁴ Juan Saavedra Castro, a corporate lawyer from Puerto Rico, said that Imee Marcos' Princeton tuition fees came directly from government accounts and aid: "fund to cover those checks came from either treasury warrants or money of the bank... The bank was literally paying for those checks as there were no funds behind them."²⁵

34. These funds, however, were totally wasted as Imee Marcos, despite attending Princeton from Fall 1973 to Spring 1976 terms, then during the Fall 1977 to Spring 1979 terms, failed to finish her degree at said school.²⁶

35. Like his sister, respondent convicted candidate Marcos, Jr. likewise failed to finish his studies abroad. Respondent convicted candidate Marcos, Jr. matriculated in Oxford University but likewise failed to earn a degree. In a confidential cable on July 27, 1976, Ambassador Pablo A. Araque, then chargé d'affaires in London, informed the deceased dictator Marcos, Sr. that "Bongbong passed in only one of three subjects he took in the preliminary examination. He passed philosophy but failed in economics and politics."²⁷

²² Times Journal, August 10, 1977, as cited in Manapat, *supra*.

²³ Business Day, June 12, 1985, and Bulletin Today, July 21, 1985, as cited in Manapat, *supra*.

²⁴ Ricardo Manapat, "Some Are Smarter Than Others: The History of Marcos' Crony Capitalism", 1991, Aletheia Publications, New York.

²⁵ Ricardo Manapat, "Some Are Smarter Than Others: The History of Marcos' Crony Capitalism", 1991, Aletheia Publications, New York.

²⁶ <https://www.rappler.com/newsbreak/fact-check/false-imee-marcos-princeton-degree> (last accessed on November 3, 2021).

²⁷ <https://verafiles.org/articles/documents-bongbong-marcos-university-education-part-1-oxford> (last accessed on November 3, 2021).

36. Respondent convicted candidate Marcos, Jr. also enrolled at the prestigious Wharton School of Business at the University of Pennsylvania. However, respondent convicted candidate Marcos, Jr. also failed to get a degree from said school.²⁸

37. Indeed, there was massive looting of the public coffers during the Marcos dictatorship. During the last two years of the reign of the Marcos dictatorship, the Marcoses are estimated, based only on what was gathered from partial documents, to have spent at least Sixty-Eight Million US Dollars (\$68,000,000.00), a significant portion of said amount on paintings, antiques, handicrafts, and other items [including One Million Six Hundred Thousand US Dollars (\$1,600,000.00) for flowers alone].²⁹ The Marcoses also had aircrafts and vessels amounting to millions of dollars. They had a yacht worth Five Million Five Hundred Thousand US Dollars (\$5,500,000.00), fifteen (15) ocean liners, and fifty-two (52) aircraft (helicopters, airplanes, and executive jets).³⁰

38. The extent of the massive looting runs into the **BILLIONS OF US DOLLARS**, which was made obvious with the lavish shopping sprees of the convicted former First Lady. The convicted former First Lady is considered as the largest buyer in the world in the late 1970's, with her jewelry collection being "better than most queens".³¹

39. The most outrageous example of convicted former First Lady's capricious misuse of government funds was when the convicted former First Lady ordered the construction of the Manila Film Center for the First Manila International Film Festival to be held in 1982. The construction of the Manila Film Center was done with very little planning, and in view of the short timeframe within which to construct it, four thousand (4,000) workers worked 24/7 in order to finish the construction.³² Due to the undue haste, whole floors unfortunately collapsed during the construction, burying hundreds of people in quick-drying cement.³³ What was absolutely shocking,

²⁸ <https://verafilms.org/articles/documents-bongbong-marcos-university-education-part-2-wharto> (last accessed on November 3, 2021).

²⁹ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

³⁰ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

³¹ As stated by Rene Knecht, as seen in *"In Search of the Marcos Millions"*, Frontline PBS broadcast over US TV on May 26, 1987, available at <https://www.youtube.com/watch?v=PEofQrkoOak>.

³² *The Mysterious Curse of the Manila Film Center*, <https://www.esquiremag.ph/long-reads/features/manila-film-center-haunted-a1729-20191107-lfrm2> (last accessed on November 3, 2021).

³³ Ricardo Manapat, *"Some Are Smarter Than Others: The History of Marcos' Crony Capitalism"*, 1991, Aletheia Publications, New York.

however, was that work was not halted, and the bodies of those buried in the cement were no longer recovered.³⁴ An article recounting the horrendous events of November 17, 1981, when the collapse happened, states:

“x x x Workers had been manning round-the-clock shifts for several months in order to finish the building in time for the opening of the first MIFF [Manila International Film Festival] in 1981 when, shortly before 3:00 A.M. on 17 November, the roof collapsed. **More than 200 persons were buried under fast-drying cement.** A security blanket was immediately imposed; nothing could be done until an official statement, minimizing the accident, had been prepared. Ambulances were not permitted access to the scene of the disaster until 9 hours after the cave-in. (Later, there were bitter accusations from survivors that they had been given little help in digging out co-workers.) Orders were given to slice in half those caught unconscious in the quick-drying porous cement. Had they been dug out or drilled out whole, construction would have been further delayed. This graveyard shift claimed well over a hundred lives.”³⁵ (Emphasis ours)

40. Verily, during the two decades of the Marcos dictatorship, the Marcos family stole around **TEN BILLION DOLLARS** from the Philippine coffers to fund their sinfully and extremely excessive lifestyle.³⁶ It is for this reason that the deceased dictator has a Guinness World Record for “Greatest Robbery of a Government.”³⁷

41. That the Marcoses pillaged the country’s coffers is not subject of debate, as such has been proven in multiple cases before the Supreme Court. Among the more significant of the cases is “*Republic vs. Sandiganbayan*”, G.R. No. 152154 (July 15, 2003), which forfeited Swiss Bank accounts in the name of the deceased dictator in favor of the Philippine government some **Six Hundred Eighty-Three Million US Dollars (\$683,000,000.00)**. The Supreme Court, in ruling that the forfeited Swiss Bank accounts were ill-gotten wealth,

³⁴ Ricardo Manapat, *Some Are Smarter Than Others: The History of Marcos’ Crony Capitalism*, 1991, Aletheia Publications, New York.

³⁵ Elliott Stein, *Manila’s Angels*, 1991, as cited in Manapat, *supra*.

³⁶ World Bank, *Stolen Asset Recovery Initiative: Challenges, Opportunities, and Action Plan*, United Nations (June 2007), available at https://www.unodc.org/pdf/Star_Report.pdf.

³⁷ <https://www.guinnessworldrecords.com/world-records/65607-greatest-robbery-of-a-government> (last accessed November 3, 2021).

considered that the **deceased dictator Marcos, Sr.** was a public servant for several decades up to the time the Marcoses fled to the United States in 1986 and that his total salary, including that of the convicted former First Lady, amounted to, at most, **only One Hundred Eighty-Five Thousand Pesos (P185,000.00)** annually. Their whole accumulated salary from 1966 to 1986 amounts only to **Two Million Three Hundred Nineteen Thousand Five Hundred Eighty-Three and 33/100 Pesos (P2,319,583.00)** and thus, there was no lawful way for them to have amassed the millions of dollars contained in the Swiss Bank accounts. The Supreme Court held:

“Petitioner Republic presented not only a schedule indicating the lawful income of the Marcos spouses during their incumbency but also evidence that they had huge deposits beyond such lawful income in Swiss banks under the names of five different foundations. We believe petitioner 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. **Otherwise stated, petitioner presented enough evidence to convince us that the Marcoses had dollar deposits amounting to US \$356 million representing the balance of the Swiss accounts of the five foundations, an amount way, way beyond their aggregate legitimate income of only US\$304,372.43 during their incumbency as government officials.**

Considering, therefore, that the total amount of the Swiss deposits was considerably out of proportion to the known lawful income of the Marcoses, the presumption that said dollar deposits were unlawfully acquired was duly established. It was sufficient for the petition for forfeiture to state the approximate amount of money and property acquired by the respondents, and their total government salaries. x x x

Indeed, the burden of proof was on the respondents to dispute this presumption and show by clear and convincing evidence that the Swiss deposits were lawfully acquired and that they had other legitimate sources of income. A presumption is *prima facie* proof of the fact presumed and, unless the fact thus *prima facie* established by legal presumption is disproved, it must stand as proved.” (Emphasis ours)

42. Aside from the massive and unprecedented corruption during the Marcos dictatorship, the presidency of the former dictator

was marred with massive human rights abuses.

43. That there were massive human rights abuses during the Marcos dictatorship is a matter that the Honorable Commission can take judicial notice of, especially since the Philippine legislature itself enacted a law providing for reparation and recognition to victims of human rights violations during the Marcos Regime: Republic Act ("R.A.") No. 10368. The Declaration of Policy of R.A. No. 10368 provides:

"Consistent with the foregoing, it is hereby declared the policy of the State to recognize the heroism and sacrifices of all Filipinos who were victims of summary execution, torture, enforced or involuntary disappearance and other gross human rights violations committed during the regime of former President Ferdinand E. Marcos covering the period from September 21, 1972 to February 25, 1986 and restore the victims' honor and dignity. **The State hereby acknowledges its moral and legal obligation to recognize and/or provide reparation to said victims and/or their families for the deaths, injuries, sufferings, deprivations and damages they suffered under the Marcos regime.**

Similarly, it is the obligation of the State to acknowledge the sufferings and damages inflicted upon persons whose properties or businesses were forcibly taken over, sequestered or used, or those whose professions were damaged and/or impaired, or those whose freedom of movement was restricted, and/or such other victims of the violations of the Bill of Rights." (Emphasis ours)

44. As with all things, the Marcos dictatorship would soon come to an end. Public unrest were at its highest levels after the assassination of opposition leader former Senator Benigno S. Aquino, Jr. in 1983. This eventually led the **deceased dictator Marcos, Sr.** to call for snap elections amidst the increasing public displeasure over his administration.

45. In the snap elections held in February 1986, the **deceased dictator Marcos, Sr.** was officially declared as the winner. However, the elections were blemished by widespread reports of cheating and electoral violence. This widespread cheating was all but confirmed by the walkout of computer programmers of the Honorable

Commission.³⁸

46. Both the **deceased dictator Marcos, Sr.** and his opponent in the snap elections, opposition candidate Corazon C. Aquino, the widow of the slain former senator Benigno S. Aquino, Jr., held inaugurations, each claiming to have won the snap elections. However, the deceased dictator and his family would eventually be swept out of power by the 1986 People Power Revolution and was exiled to Honolulu, Hawaii.

47. Curiously, the Marcoses' exile to Hawaii similarly and patently revealed the massive kleptocracy of the Marcos government. Part of the items brought by the convicted former First Lady to Hawaii was jewelry which was estimated to be worth between **FIVE TO TEN MILLION US DOLLARS (\$5,000,000.00-\$10,000,000.00)**.³⁹ A Washington Administration official even said that the value of jewelry and art brought by the Marcoses were **"incalculable."**⁴⁰ (emphasis ours). The Marcoses brought **four hundred (400) items** of costly jewelry, including a golden crown and three diamond-studded tiaras; more than **sixty (60) sets** of pearl necklaces and chokers; a **Two Hundred Ninety Thousand US Dollar (\$290,000.00)** Burmese ruby, and a diamond-studded ornamental hair comb worth **Forty-Four Thousand Four Hundred Ten US Dollars (\$44,410.00)**.⁴¹ Their party also brought in Philippine currency worth **One Million Two Hundred Thousand US Dollars (\$1,200,000.00)** contained in twenty-two (22) crates,⁴² as well as **gold bullion** worth more than **Two Hundred Thousand US Dollars (\$200,000.00)**.⁴³ In fact, Leslie Kinney, one of the US Customs agents who checked the baggage of the Marcoses when they arrived in Hawaii testified that one of the suitcases contained **twenty-four (24) bricks of gold** with the inscription: "To my husband on our 24th wedding anniversary."⁴⁴

³⁸ <https://www.officialgazette.gov.ph/1990/10/03/the-final-report-of-the-fact-finding-commission-iv-military-intervention-in-the-philippines-1986-1987/> (last accessed on November 3, 2021).

³⁹ Marcos Family Jewelry Brought To Hawaii Is Put At \$5 Million To \$10 Million, <https://www.nytimes.com/1986/03/08/world/marcos-family-jewelry-brought-to-hawaii-is-put-at-5-million-to-10-million.html> (last accessed on November 3, 2021).

⁴⁰ Marcos Papers Show A Fortune Around World, <https://www.nytimes.com/1986/03/20/world/marcos-papers-show-a-fortune-around-world.html> (last accessed on November 3, 2021).

⁴¹ Marcos Party's Baggage Valued at \$7.7 Million, <https://www.latimes.com/archives/la-xpm-1986-03-25-mn-74-story.html> (last accessed on November 3, 2021).

⁴² Marcos Party's Baggage Valued at \$7.7 Million, <https://www.latimes.com/archives/la-xpm-1986-03-25-mn-74-story.html> (last accessed on November 3, 2021).

⁴³ Planeload of Marcos Money, Weapons, Reportedly Arrives, <https://apnews.com/article/b855ddf659298ca82c6a3c0a9b5e6c90> (last accessed on November 3, 2021).

⁴⁴ Imelda Marcos' Doctors Orders Her to Stay Home, <https://www.upi.com/Archives/1990/04/27/Imelda-Marcoss-doctor-orders-her-to-stay-home/6653641188800/> (last accessed on November 3, 2021).

48. The new Philippine Government of President Corazon C. Aquino ("President Aquino") immediately moved to recover the ill-gotten wealth of the Marcoses, and immediately constituted the Philippine Commission on Good Government ("PCGG"). Though the PCGG, to date, has already recovered substantial amounts, the recovered ill-gotten wealth was just a miniscule part of the estimated total ill-gotten wealth of the Marcoses, and much more is still in the exceedingly tedious process of recovery.⁴⁵

49. The **deceased dictator Marcos, Sr.** passed away in 1989, leaving behind the multitude of cases filed against him. In 1991, the Marcos family returned to the Philippines after then President Aquino lifted the ban on their return. The convicted former First Lady unsuccessfully ran for President in the 1992 elections while **respondent convicted candidate Marcos, Jr.** had an unsuccessful run for senator in the 1995 midterm elections.

50. On June 27, 1990, a Special Tax Audit Team was created by the Bureau of Internal Revenue ("BIR") to conduct investigations and examinations of the tax liabilities and obligations of the deceased dictator, 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").⁴⁶

51. After investigation, the Commissioner of Internal Revenue caused the filing of several cases, chief among them was the case against **respondent convicted candidate Marcos, Jr.** for his failure to pay and file Income Tax Returns for the years 1982 to 1985, the case against the Spouses Marcos for failure to pay and file Income Tax Returns for the years 1985 to 1986, and the case for failure to file a written notice of the death of the deceased dictator and an estate tax return for the deceased dictator's estate.⁴⁷

52. With respect to the estate tax return of the estate of the **deceased dictator Marcos, Sr.**, the BIR issued the following deficiency estate tax assessment against the estate of the **deceased**

⁴⁵ The PCGG has recovered 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) according to the PCGG. See also <https://www.rappler.com/newsbreak/iq/breakdown-billions-recovered-marcos-ill-gotten-wealth-by-pcgg-more-to-get> (last accessed on November 3, 2021).

⁴⁶ **Ferdinand R. Marcos II vs. Court of Appeals**, G.R. No. 120880 (June 5, 1997).

⁴⁷ **Ferdinand R. Marcos II vs. Court of Appeals**, G.R. No. 120880 (June 5, 1997).

dictator Marcos, Sr. in the amount of Twenty-Three Billion Two Hundred Ninety-Three Million Six Hundred Seven Thousand Six Hundred Thirty-Eight Pesos (P23,293,607,638.00). To date respondent convicted candidate Marcos, Jr. and his family have deliberately disregarded the assessment issued by the government and flagrantly and defiantly refuse to pay the undoubtedly legitimate deficiency estate tax assessment. This assessment has already become final and unappealable, which finality was affirmed by the Supreme Court on June 5, 1997.⁴⁸

53. With respect to the cases filed against **respondent convicted candidate Marcos, Jr.**, he was charged with four (4) counts of violating Section 45 of the old NIRC for failing to file income tax returns, and similar four (4) counts of violating Section 50 of the old NIRC for failure to pay alleged deficiency taxes.

54. In a *Decision* dated July 27, 1995, the Regional Trial Court ("RTC") of Quezon City, Branch 105 would eventually find **respondent convicted candidate Marcos, Jr. guilty beyond reasonable doubt** of violating Sections 45 and 50 of the NIRC (of 1977) and held:⁴⁹

"WHEREFORE, the Court finds accused Ferdinand Romualdez Marcos II guilty beyond reasonable doubt of the National Internal Revenue Code of 1977, as amended, and sentences him as follows:

1. 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;

2. 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;

3. 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

⁴⁸ *Ferdinand R. Marcos II vs. Court of Appeals*, G.R. No. 120880 (June 5, 1997).

⁴⁹ See *Decision* dated October 31, 1997 of the Court of Appeals in CA-G.R. No. 18569.

4. 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.

5. To pay the Bureau of Internal Revenue the taxes due, including such other penalties, interests, and surcharges."

55. **Respondent convicted candidate Marcos, Jr.** would appeal this conviction to the Court of Appeals, in what was to become the case of *"The People of the Philippines vs. Ferdinand R. Marcos, Jr."*, CA-G.R. No. CR No. 18569.

56. In a *Decision*⁵⁰ dated October 31, 1997 (the "Void CA Decision"), the Court of Appeals, while upholding the conviction of respondent convicted candidate Marcos, Jr. for the charge of violating Section 45 of the NIRC, modified the Decision of the RTC of Quezon City and merely imposed a fine, deleting, albeit unlawfully, the penalty of imprisonment, which is provided for under Section 254 of the NIRC of 1977.⁵¹ The Void CA Decision thus reads:

"WHEREFORE, the Decision of the trial court is modified as follows

1. x x x FINDING him guilty beyond reasonable doubt of violation of Section 45 of the NIRC for failure to file income tax returns for the taxable years 1982 to 1985 in Criminal Cases Nos. Q-91-24391, Q-91-29212, Q-92-29213, and Q-92-29217;

2. Ordering the appellant (**respondent convicted candidate Marcos, Jr.**) to pay to the BIR the deficiency income taxes due with interest at the legal rate until fully paid;

⁵⁰ A copy of the Decision is attached as **ANNEX "A"**

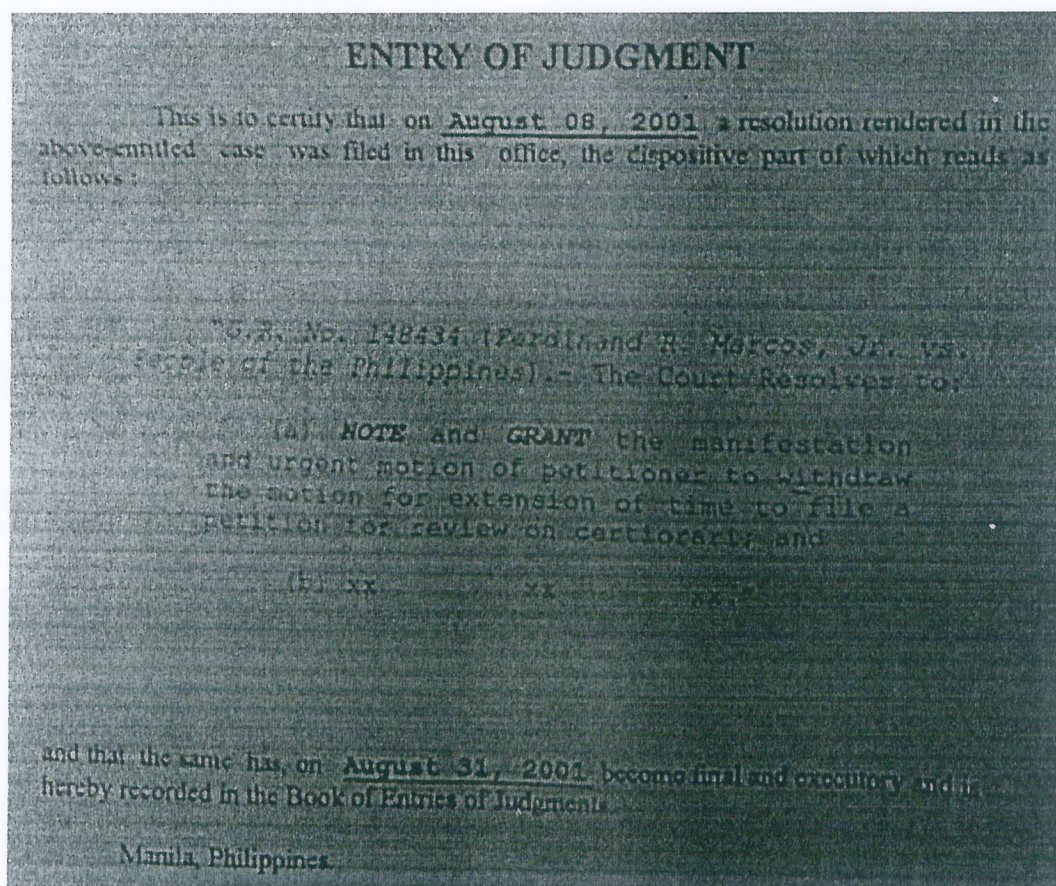
⁵¹ "Section 254. Failure to file return, supply correct and accurate information, pay tax, withhold and remit tax and refund excess taxes withheld on compensation. —

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 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" (Emphasis ours).

3. Ordering the appellant (**respondent convicted candidate 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.

SO ORDERED."

57. **Respondent convicted candidate Marcos, Jr.** would initially appeal the Void CA Decision to the Supreme Court (in what became G.R. No. 148434) but eventually withdrew the same (by withdrawing his motion for extension to file a petition for review on certiorari). The Supreme Court in a *Resolution* dated August 08, 2001, would note and grant **respondent convicted candidate Marcos, Jr.' Manifestation and Urgent Motion to Withdraw the Motion for Extension of Time to File a Petition for Review on Certiorari**. This Resolution would eventually become final and executory as seen in the *Entry of Judgment* dated August 31, 2001:



58. With this Entry of Judgment, one thing that is certain and that **respondent convicted candidate Marcos, Jr.** cannot deny, is that he is a convicted criminal. This notwithstanding, petitioners are unaware of any reports about **respondent convicted candidate Marcos, Jr.'s** compliance or service of the penalty imposed on him.

59. It should be noted that under Section 252(c) of the NIRC of 1977 (which Tax Code used in the prosecution of **respondent convicted candidate Marcos, Jr.** and was ironically promulgated by his dictator father Marcos, Sr.), any conviction of a crime penalized under said Code shall perpetually disqualify any public officer or employee from holding any public office, to vote, and to participate in any election:

“Section 252. (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 accountant shall, upon conviction, be automatically revoked or cancelled.” (Emphasis ours)

60. That **respondent convicted candidate Marcos, Jr.** was a public officer during the years 1982 to 1985 is beyond dispute. The RTC of Quezon City which found **respondent convicted candidate Marcos, Jr.** guilty beyond reasonable doubt stated that he was a public officer at the relevant time of his offense:

“The team ascertained that **accused, former Vice-Governor and later Governor of Ilocos Norte from November 3, 1982 up to March 31, 1986,** received salary income per Certification issued by Paula Pastor, in the amount of P243,650.80 (Exh. A), Certification issued by Gloria G. Agodon of the taxes withheld (Exh. B) and

Memorandum dated July 22, 1991 issued by Norma Herrera (Exh. C). x x x" (Emphasis ours)

61. This is also admitted by **respondent convicted candidate Marcos, Jr.** when he put this information in his Senate Profile:⁵²

SERVICE RECORD	
Senator :	July 2010 - present
Congressman :	Second District, Ilocos Norte, 2007 - 2010
Governor :	Province of Ilocos Norte, 1998 - 2007
Congressman :	Second District, Ilocos Norte, 1992 - 1995
Governor :	Province of Ilocos Norte, 1983 - 1986
Vice Governor :	Province of Ilocos Norte, 1981 - 1983

62. Despite the finality of his conviction in 2001, which necessarily includes a perpetual disqualification from holding public office, **respondent convicted candidate Marcos, Jr.** would have the temerity to continue running for office, even running for national positions as Senator (in 2010) and Vice-President (in 2016).

63. Despite full knowledge of his disqualification, having been convicted of a crime penalized with perpetual disqualification from holding public office under the NIRC, **respondent convicted candidate Marcos, Jr.** would continue with his deceitful and lying ways, maliciously and falsely representing in his certificate of candidacy that he is eligible to be elected as President of the Philippines and that he has supposedly never been found liable for any offense, which carries the accessory penalty of perpetual disqualification to hold public office:

⁵² http://legacy.senate.gov.ph/senators/sen_bio/bmarcos_resume.asp (last accessed on November 3, 2021).

6. 7. 8. 9. 10. 11. 12. 13. 14.

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

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

ALL TRUE AND FIDELIZED STATEMENT OF CONTRIBUTIONS AND
 MY TRUE FAITH AND ALLEGIANCE THERETO, I WILL OBEY THE LAWS,
 DECISIONS UPON MYSELF VOLUNTARILY, WITHOUT MENTAL
 RESERVATION, AND I AUTHORIZE THE PERSONAL DATA (PROVIDED HEREIN FOR ELECTION AND OTHER
 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 TAGBILARAN CITY

SUBSCRIBED AND SWORN to before me this 05 day of October, 2021, at TAGBILARAN CITY, I, the undersigned, a Notary Public for and in Tagbilaran City, after exhibiting to me an identification document which complies with the requirements of the law, have recognized the signature of the said **FERDINAND R. MARCOS, JR.** as his own.

PAUL JOSEPH A. MERCADO
 Notary Public for and in Tagbilaran City
 30th Floor, One Central Tower
 31st Street corner 9th Avenue
 Remifacio Global City, Taguig 1634

06808888

64. Thus the instant *Petition for Disqualification*.

ARGUMENTS

I

RESPONDENT CONVICTED CANDIDATE MARCOS, JR. IS PERPETUALLY INELIGIBLE TO RUN FOR PUBLIC OFFICE. THE DECISION OF THE COURT OF APPEALS DELETING THE PENALTY OF IMPRISONMENT IS FLAGRANTLY INVALID; THUS, RENDERING ITS DECISION NULL AND VOID. RESPONDENT CONVICTED CANDIDATE MARCOS, JR.'S CONVICTION BY THE RTC OF QUEZON CITY, WHICH INCLUDED THE PENALTY OF IMPRISONMENT EXCEEDING EIGHTEEN (18) MONTHS, THEREOFRE, PREVAILS OVER THE NULL AND VOID DECISION OF THE COURT OF APPEALS.

II

RESPONDENT CONVICTED CANDIDATE MARCOS, JR. IS A PUBLIC OFFICIAL BEING THE VICE GOVERNOR AND LATER THE GOVERNOR OF ILOCOS NORTE AT THE TIME THE VIOLATIONS OF THE NATIONAL INTERNAL REVENUE CODE WAS COMMITTED, THUS HE MUST SUFFER THE

PENALTY OF PERPETUAL DISQUALIFICATION
FROM PUBLIC OFFICE.

III

THE HONORABLE COMMISSION HAS THE
MANDATORY ADMINISTRATIVE DUTY TO
DISQUALIFY RESPONDENT CONVICTED
CANDIDATE MARCOS, JR. AND MUST EVEN DO SO
MOTU PROPIO.

DISCUSSION

I. RESPONDENT
CONVICTED CANDIDATE
MARCOS, JR. IS PERPETUALLY
INELIGIBLE TO RUN FOR
PUBLIC OFFICE. THE
DECISION OF THE COURT OF
APPEALS DELETING THE
PENALTY OF IMPRISONMENT
IS FLAGRANTLY INVALID;
THUS, RENDERING ITS
DECISION NULL AND VOID.
RESPONDENT CONVICTED
CANDIDATE MARCOS, JR.'S
CONVICTION BY THE RTC OF
QUEZON CITY, WHICH
INCLUDED THE PENALTY OF
IMPRISONMENT EXCEEDING
EIGHTEEN (18) MONTHS,
THEREFORE, PREVAILS OVER
THE NULL AND VOID
DECISION OF THE COURT OF
APPEALS.

65. To reiterate, respondent convicted candidate Marcos, Jr. was found guilty beyond reasonable doubt of violating Sections 45 and 50 of the NIRC (of 1977) by the RTC of Quezon City, Branch 105, in its *Decision* dated July 27, 1995.⁵³

⁵³ See *Decision* dated October 31, 1997 of the Court of Appeals in CA-G.R. No. 18569.

"WHEREFORE, the Court finds accused Ferdinand Romualdez Marcos II guilty beyond reasonable doubt of the National Internal Revenue Code of 1977, as amended, and sentences him as follows:

1. 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;

2. 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;

3. 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

4. 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.

5. To pay the Bureau of Internal Revenue the taxes due, including such either penalties, interests, and surcharges."

66. **Respondent convicted candidate Marcos, Jr.** appealed this conviction to the Court of Appeals in the case entitled "*The People of the Philippines vs. Ferdinand R. Marcos, Jr.*", CA-G.R. No. CR No. 18569.

67. The Court of Appeals thereafter promulgated the Void CA Decision which, while upholding the conviction of **respondent convicted candidate Marcos, Jr.** for the charge of violating Section 45 of the NIRC, modified the Decision of the RTC of Quezon City and merely imposed a fine, deleting, albeit illegally, the penalty of imprisonment, which is provided for under Section 254 of the NIRC of 1977.⁵⁴ The Void CA Decision thus reads:

⁵⁴ "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

"WHEREFORE, the Decision of the trial court is modified as follows

1. x x x FINDING him guilty beyond reasonable doubt of violation of Section 45 of the NIRC for failure to file income tax returns for the taxable years 1982 to 1985 in Criminal Cases Nos. Q-91-24391, Q-91-29212, Q-92-29213, and Q-92-29217;

2. Ordering the appellant (**respondent convicted candidate Marcos, Jr.**) to pay to the BIR the deficiency income taxes due with interest at the legal rate until fully paid;

3. Ordering the appellant (**respondent convicted candidate 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.

SO ORDERED."

68. In "*National Power Corporation vs. Delta P, Inc.*" G.R. No. 221709, October 16, 2019, the Court had the occasion to reiterate the legal maxim that void judgments produces no legal effect, and explained that it may be attacked collaterally, thus:

"A void judgment or order has no legal and binding effect. It does not divest rights and no rights can be obtained under it; all proceedings founded upon a void judgment are equally worthless.

Void judgments, because they are legally nonexistent, are susceptible to collateral attacks. A collateral attack is an attack, made as an incident in another action, whose purpose is to obtain a different relief. In other words, a party need not file an action to

compensation, at the time or times required by law or regulations shall, in addition, to other penalties 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" (Emphasis ours).

purposely attack a void judgment; he may attack the void judgment as part of some other proceeding. A void judgment or order is a lawless thing, which can be treated as an outlaw and slain at sight, or ignored wherever and whenever it exhibits its head. Thus, it can never become final, and could be assailed at any time."

69. Cast against the doctrine of immutability of judgments, the Court, in the case of "*Imperial vs. Hon. Judge Armes*", G.R. No. 178842, January 30, 2017, held that "when grave abuse of discretion taints a judgment, it becomes wholly void. It may be challenged by direct action which has for its object the declaration of the nullity of the judgment. It may also be set aside through a collateral attack."

70. Citing "*Guevarra vs. Sandiganbayan, Fourth Division*", G.R. Nos. 138792-804, March 31, 2005, in allowing a motion for reconsideration filed beyond the reglementary 15-day period, the Court added in *Imperial* that an order issued with grave abuse of discretion is null and void and "[S]uch judgment or order may be resisted in any action or proceeding whenever it is involved. **It is not even necessary to take any steps to vacate or avoid a void judgment or final order; it may simply be ignored.**"

71. In *Gonzales v. Solid Cement Corporation*, G.R. No. 198423, October 23, 2012, The Court found that the CA committed grave abuse of discretion amounting to lack or excess of jurisdiction, therefore acting outside the contemplation of law. Hence, even when the period to assail the CA decision had already lapsed, we ruled that it did not become final and immutable. A void judgment never becomes final, thus:

"The CA's actions outside its jurisdiction cannot produce legal effects and cannot likewise be perpetuated by a simple reference to the principle of immutability of final judgment; a void decision can never become final. **"The only exceptions to the rule on the immutability of final judgments** are (1) the correction of clerical errors, (2) the so-called *nunc pro tunc* entries which cause no prejudice to any party, and (3) **void judgments.**"

72. It is submitted that the Void CA Decision, being a void judgment, produces no legal effect. The Void CA Decision is such because it was issued with grave abuse of discretion and was executed against the provisions of mandatory or prohibitory laws.

Specifically, the Void CA Decision completely ignored the mandatory directive of Section 254 of the NIRC (of 1977), which mandated 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 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**” (Emphasis ours)

73. Indeed, courts of law have no power to impose a lower penalty than what is authorized by law. In *“People of the Philippines vs. Rafael Balmores”*, G.R. No. L-1896 (February 16, 1950) the Supreme Court stated: “[w]e realize that the penalty is too severe, considering all the circumstances of the case, but we have no discretion to impose a lower penalty than that authorized by law. The exercise of clemency is vested by the Constitution in the Chief Executive and not in this court.” Courts of law have no discretion to give statutes a new meaning detached from the manifest intendment and language of the legislature as its task is constitutionally confined only to applying the law and jurisprudence to the proven facts.⁵⁵

74. In *“Lingkod Manggagawa Sa Rubberworld vs. Rubberworld (Phils.), Inc.”*, G.R. No. 153882 (January 29, 2007), the Supreme Court held:

“Given the factual milieu obtaining in this case, it cannot be said that the decision of the Labor Arbiter, or the decision/dismissal order and writ of execution issued by the NLRC, could ever attain final and executory status.

⁵⁵ *“People of the Philippines vs. Walpan Ladjaalam”*, G.R. Nos. 136149-51 (September 19, 2000).

The Labor Arbiter completely disregarded and violated Section 6(c) of Presidential Decree 902-A, as amended, which categorically mandates the suspension of all actions for claims against a corporation placed under a management committee by the SEC. Thus, the proceedings before the Labor Arbiter and the order and writ subsequently issued by the NLRC are all null and void for having been undertaken or issued in violation of the SEC suspension Order dated December 28, 1994. x x x

Acts executed against the provisions of mandatory or prohibitory laws shall be void, except when the law itself authorizes their validity. The Labor Arbiter's decision in this case is void ab initio, and therefore, non-existent. A void judgment is in effect no judgment at all. No rights are divested by it nor obtained from it. Being worthless in itself, all proceedings upon which the judgment is founded are equally worthless. It neither binds nor bars anyone. All acts performed under it and all claims flowing out of it are void. In other words, a void judgment is regarded as a nullity, and the situation is the same as it would be if there were no judgment. It accordingly leaves the party-litigants in the same position they were in before the trial." (Emphasis ours)

75. Verily, it is clear in the foregoing cases that the Court of Appeals issued a Void Decision by committing grave abuse of discretion amounting to lack or excess of jurisdiction when it unlawfully deleted the compulsory penalty of imprisonment originally imposed on respondent convicted criminal Marcos. Being a void judgment, the same has no effect at all, and, in fact, following *"Lingkod Manggagawa Sa Rubberworld vs. Rubberworld (Phils.), Inc."*, G.R. No. 153882 (January 29, 2007), leaves the parties to their status before the issuance of the void judgment, which is that respondent convicted criminal Marcos is a convicted criminal that is to suffer both fine and imprisonment, which judgment has since become final.

76. Grave abuse of discretion denotes a "capricious, arbitrary[,] and whimsical exercise of power. The abuse of discretion must be patent and gross as to amount to an evasion of positive duty or to a virtual refusal to perform a duty enjoined by law, as not to act at all in contemplation of law, or where the power is exercised in an arbitrary and despotic manner by reason of passion or hostility."⁵⁶

⁵⁶ *Kilusang Mayo Uno, et al, vs. Aquino*, G.R. No. 210500, April 2, 2019

77. As such, since respondent convicted criminal Marcos was imposed the penalty of imprisonment exceeding eighteen months, he should be disqualified pursuant to Section 12 of the Omnibus Election Code:

"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."
(Emphasis ours)

78. Respondent convicted candidate Marcos, Jr. is perpetually disqualified by virtue of conviction by final judgment for violation Sections 45 and 50 of the National Internal Revenue Code ("NIRC") which in Section 253(c) as amended, specifically provides that if the person convicted of a crime penalized by the NIRC is a public officer or employee, the "maximum penalty 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."

II. RESPONDENT
CONVICTED CANDIDATE
MARCOS, JR. IS A PUBLIC
OFFICIAL BEING THE VICE
GOVERNOR AND LATER THE
GOVERNOR OF ILOCOS
NORTE AT THE TIME THE
VIOLATIONS OF THE
NATIONAL INTERNAL
REVENUE CODE WAS
COMMITTED, THUS HE MUST

SUFFER THE PENALTY OF
PERPETUAL
DISQUALIFICATION FROM
PUBLIC OFFICE.

79. Section 252 of the NIRC (of 1977), the Tax Code used in prosecuting **respondent convicted candidate Marcos, Jr.**, is explicit in stating that any conviction of a crime penalized under said Code shall perpetually disqualify any public officer or employee from holding any public office, to vote, and to participate in any election:

“Section 252. (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 accountant shall, upon conviction, be automatically revoked or cancelled.” (Emphasis ours)

80. This provision is in fact carried into the current Tax Code, which is now Section 253 of the current NIRC (of 1997, as amended).

81. That **respondent convicted candidate Marcos, Jr.** was a public officer during the years 1982 to 1985 is beyond dispute. The RTC of Quezon City which found **respondent convicted candidate Marcos, Jr.** guilty beyond reasonable doubt with finality found that he was a public officer at the relevant time of his offense:

“The team ascertained that **accused, former Vice-Governor and later Governor of Ilocos Norte from November 3, 1982 up to March 31, 1986**, received salary income per Certification issued by Paula Pastor, in the amount of P243,650.80 (Exh. A), Certification issued by Gloria G. Agodon of the taxes withheld (Exh. B) and Memorandum dated July 22, 1991 issued by Norma Herrera (Exh. C). x x x” (Emphasis ours)

82. Also, and to reiterate, the fact that he was a public officer during the years 1982 to 1985 is admitted by **respondent convicted candidate Marcos, Jr.** when he put this information in his Senate Profile:⁵⁷

SERVICE RECORD	
Senator :	July 2010 - present
Congressman :	Second District, Ilocos Norte, 2007 - 2010
Governor :	Province of Ilocos Norte, 1998 - 2007
Congressman :	Second District, Ilocos Norte, 1992 - 1995
Governor :	Province of Ilocos Norte, 1983 - 1986
Vice Governor :	Province of Ilocos Norte, 1981 - 1983

83. It is crystal clear from the foregoing that a public officer (such as **respondent convicted candidate Marcos, Jr.**) 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.** The provision is clear and is not subject to any interpretation. Section 252 of the NIRC (of 1977) and now Section 253 of the NIRC (of 1997, as amended), mandates the perpetual disqualification of the public officer **regardless of the penalty imposed.** Thus, the fact of conviction alone should render a public officer candidate ineligible as he is thus perpetually disqualified pursuant to law.

84. As such, with the finality of the conviction of **respondent convicted candidate Marcos, Jr.** for four (4) violations of the NIRC (of 1977), **respondent convicted candidate Marcos, Jr.** is “perpetually disqualified from holding any public office, to vote and to participate in any election” pursuant to Section 253 of the NIRC (of 1997). This is deemed written into the conviction of respondent Marcos, Jr. as decided by the Court of Appeals, which the Honorable Commission is mandated to enforce.

⁵⁷ http://legacy.senate.gov.ph/senators/sen_bio/bmarcos_resume.asp (last accessed on November 3, 2021).

85. The fact that such perpetual disqualification is not written in the dispositive portion of the Decisions by the RTC of Quezon City, Branch 105 or the Court of Appeals **is of no moment**.

86. It is clear from the wording of the NIRC (of 1977) that the penalty of perpetual disqualification from public office is meant to be an accessory penalty. Indeed, the principal penalty for the crime that **respondent convicted candidate Marcos, Jr.** is charged with is provided in Section 254 of the NIRC (of 1977), which provides:

“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 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**” (Emphasis ours)

87. Clearly, the principal penalty is a fine of not less than Ten Thousand Pesos (P10,000.00) **AND** imprisonment of not less than one (1) year but not more than ten (10) years. The accessory penalty is that provided in Section 252 of the NIRC (of 1977):

“Section 252. (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 accountant shall, upon conviction, be automatically revoked or cancelled." (Emphasis ours)

88. **Being an accessory penalty, the same need not be written in the judgment on conviction.** In the case of *"People of the Philippine Islands vs. Basilio Silvallana"*, the Supreme Court held that accessory penalties are also imposed upon the convict and that it is unnecessary to express the accessory penalties in the sentence:

"The defendant must suffer the accessory penalty of perpetual special disqualification, not because article 217 of the Revised Penal Code provides that in all cases persons guilty of malversation shall suffer perpetual disqualification in addition to the principal penalty, but as a consequence of the penalty of prision mayor provided in article 171. In accordance with article 42 of the Revised Penal Code the penalty of prision mayor carries with it that of temporary absolute disqualification and that of perpetual special disqualification from the right of suffrage, and article 32 provides that during the period of his disqualification the offender shall not be permitted to hold any public office. Moreover, article 73 of the Revised Penal Code provides that whenever the courts shall impose a penalty which, by provision of law, carries with it other penalties, according to the provisions of articles 40, 41, 42, 43, 44, and 45 of the Revised Penal Code, **it must be understood that the accessory penalties are also imposed upon the convict. It is therefore unnecessary to express the accessory penalties in the sentence.**" (Emphasis ours)

89. Furthermore, as seen in the above provisions of the NIRC (of 1977), the law is consistent in the use of the word "shall". In statutory construction, "[t]he use of the word 'shall' underscores the mandatory character of the Rule. The term 'shall' is a word of command, and one which has always or which must be given a

compulsory meaning, and it is generally imperative or mandatory." Thus, the accessory penalties inherent in the principal penalties shall be applied mandatorily.

III. THE HONORABLE
COMMISSION HAS THE
MANDATORY
ADMINISTRATIVE DUTY TO
DISQUALIFY RESPONDENT
CONVICTED CANDIDATE
MARCOS, JR. AND MUST
EVEN DO SO *MOTU PROPIO*.

90. The Honorable Commission is constitutionally mandated to "[e]nforce and administer all laws and regulations relative to the conduct of an election, plebiscite, initiative, referendum, and recall."⁵⁸ The Supreme Court, in the case of *"Dominador Jalosjos vs. The Commission on Elections"* and *"Agapito Cardino vs. Dominador Jalosjos"*, G.R. Nos. 193237 and 193536, (October 9, 2012), held that the Honorable Commission can, *motu proprio*, disqualify an individual running for office based on a final conviction:

"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 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.

Whether or not the COMELEC is expressly mentioned in the judgment to implement the disqualification, it is assumed that the portion of the final judgment on disqualification to run for elective public office is addressed to the COMELEC because under the Constitution the COMELEC is duty bound to 'enforce

⁵⁸ 1987 Constitution, Article IX(C), Section 2(1).

and administer all laws and regulations relative to the conduct of an election.’ The disqualification of a convict to run for public office under the Revised Penal Code, as affirmed by final judgment of a competent court, is part of the enforcement and administration of ‘all laws’ relating to the conduct of elections.

To allow the COMELEC to wait for a person to file a petition to cancel the certificate of candidacy of one suffering from perpetual special disqualification will result in the anomaly that these cases so grotesquely exemplify. Despite a prior perpetual special disqualification, Jalosjos was elected and served twice as mayor. The COMELEC will be grossly remiss in its constitutional duty to ‘enforce and administer all laws’ relating to the conduct of elections if it does not *motu proprio* bar from running for public office those suffering from perpetual special disqualification by virtue of a final judgment.” (Emphasis ours)

91. This doctrine was later reiterated by the Supreme Court in the cases of “*Efren Aratea vs. Commission on Elections*”, G.R. No. 195229 (October 9, 2012) and “*Romeo Jalosjos vs. The Commission on Elections*”, G.R. No. 205033 (June 18, 2013).

92. “*Romeo Jalosjos vs. The Commission on Elections*”, G.R. No. 205033 (June 18, 2013), involves the candidacy of Romeo Jalosjos as Mayor of Zamboanga City. Romeo Jalosjos was previously convicted by final judgment of the Supreme Court of two (2) counts of statutory rape and six (6) counts of acts of lasciviousness. Consequently, he was sentenced to suffer the principal penalties of *reclusion perpetua* and *reclusion temporal* for each count, respectively, which carried the accessory penalty of perpetual absolute disqualification pursuant to Article 41 of the Revised Penal Code. Five (5) petitions were filed with the Honorable Commission, praying for the denial of due course/cancellation of Romeo Jalosjos’ certificate of candidacy. However, even before these petitions were resolved, the Honorable Commission issued Resolution No. 9613 which cancelled *motu proprio* the certificate of candidacy of Romeo Jalosjos due to his perpetual absolute disqualification as well as his failure to comply with the voter registration requirement.

93. Romeo Jalosjos argued that the Honorable Commission acted beyond its jurisdiction and in effect, violated his due process rights when the Honorable Commission issued Resolution No. 9613 cancelling his certificate of candidacy.

94. The Supreme Court held that the Honorable Commission's act of denying due course to and/or cancelling 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**. The Supreme Court further said that the act of declaring a candidate's disqualification to run for public office based on a final conviction falls within the COMELEC's **administrative functions**.

95. The Supreme Court also held that the Honorable Commission's act of *motu proprio* cancelling Romeo Jalosjos' certificate of candidacy did not violate his due process rights:

"In this light, there is also no violation of procedural due process since the COMELEC En Banc would be acting in a purely administrative manner. Administrative power is concerned with the work of applying policies and enforcing orders as determined by proper governmental organs. As petitioner's disqualification to run for public office had already been settled in a previous case and now stands beyond dispute, it is incumbent upon the COMELEC En Banc to cancel his CoC as a matter of course, else it be remiss in fulfilling its duty to enforce and administer all laws and regulations relative to the conduct of an election."

96. In view of the foregoing, the Honorable Commission is mandated to take it upon itself to look at the presented facts in the instant *Petition for Disqualification*, and, disqualify **respondent convicted candidate Marcos, Jr.** as he should be barred from public office as he suffers from perpetual special disqualification by virtue of a final judgment.

97. Anent possible issues raised on estoppel on the part of the Honorable Commission, as it had previously allowed his candidacy in several elections after the finality of the judgment in 2001, the most recent of which is the 2016 elections where **respondent convicted candidate Marcos, Jr.** ran (and lost) for Vice President, it is basic in law that estoppel does not lie against the state, including the Honorable Commission. In "*Republic vs. Mega Pacific eSolutions, Inc.*", G.R. No. 184666 (June 27, 2016), the Supreme Court held:

“Respondents claim that the 2004 Decision may not be invoked against them, since the petitioner and the respondents were co-respondents and not adverse parties in the 2004 case. Respondents further explain that since petitioner and respondents were on the same side at the time, had the same interest, and took the same position on the validity and regularity of the automation contract, petitioner cannot now invoke the 2004 Decision against them.

Contrary to respondents' contention, **estoppel generally finds no application against the State when it acts to rectify mistakes, errors, irregularities, or illegal acts of its officials and agents, irrespective of rank.** This principle ensures the efficient conduct of the affairs of the State without any hindrance to the implementation of laws and regulations by the government. This holds true even if its agents' prior mistakes or illegal acts shackle government operations and allow others — some by malice — to profit from official error or misbehavior, and even if the rectification prejudices parties who have meanwhile received benefit. Indeed, in the 2004 Decision, this Court even directed the Ombudsman to determine the possible criminal liability of public officials and private persons responsible for the contract, and the OSG to undertake measures to protect the government from the ill effects of the illegal disbursement of public funds.

The equitable doctrine of estoppel for the *prevention of injustice* and is for the protection of those who have been misled by that which on its face was fair and whose character, as represented, parties to the deception will not, in the interest of justice, be heard to deny. It cannot therefore be utilized to insulate from liability the very perpetrators of the injustice complained of.” (Emphasis ours)

98. In any event, it should be noted that “[q]ualifications for public office are continuing requirements and must be possessed not only at the time of appointment or election or assumption of office but during the officer's entire tenure. Once any of the required qualifications is lost, his title may be seasonably challenged.” By applying the foregoing rule in the instant case, it may be argued that while the Honorable Commission may have erroneously failed to cancel the certificate of candidacy of respondent

convicted candidate Marcos, Jr. for a ground that is already present previously, this does not prevent the Honorable Commission from ruling otherwise in the present, especially when said ground for the same still exists considering that qualifications for public office are continuing requirements that must be possessed by a candidate.⁵⁹

99. Even assuming, for the sake of argument, that the Void CA Decision applies and have validly modified the *Decision* dated July 27, 1995 of the RTC of Quezon City, Branch 105, the same would still render **respondent convicted candidate Marcos, Jr.** ineligible for public office; thus, his false material representations in his certificate of candidacy still subsist.

100. Section 252 of the NIRC (of 1977), the Tax Code used in prosecuting **respondent convicted candidate Marcos, Jr.**, is explicit in stating that any conviction of a crime penalized under said Code shall perpetually disqualify any public officer or employee from holding any public office, to vote, and to participate in any election:

“Section 252. (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 accountant shall, upon conviction, be automatically revoked or cancelled.” (Emphasis ours)

⁵⁹ “*Milagros Amores vs. House of Representatives Electoral Tribunal*”, G.R. No. 189600 (June 29, 2010).

101. This provision is in fact carried into the current Tax Code, which is now Section 253 of the current NIRC (of 1997, as amended).

102. To address the possible objection that the doctrine on the implied imposition of accessory penalties as provided in the Revised Penal Code does not apply to the NIRC, the petitioners submit that the any such possible objection is incorrect.

103. Article 10 of the Revised Penal Code provides for the supplementary application of the Code to special laws such as the NIRC, unless the special law provides to the contrary. In this case, the NIRC do not expressly provide that the Revised Penal Code cannot be applied supplementary to it. In fact, the NIRC itself specifically mentions the Revised Penal Code in several instances such as in Sections 267 and 280. Thus, it is clear that there is no proscription against the application of the Revised Penal Code, and thus, the doctrine on the implied imposition of accessory penalties apply to the instant conviction for violation of the NIRC.

104. The imposition of the principal penalty in a judgment of conviction carries with it the imposition of the accessory penalties pursuant to Article 73 of the Revised Penal Code.

105. Simply put, the accessory follows the principal. It is unnecessary to express the accessory penalties in the sentence. Thus, accessory penalties under Article 43 of the Revised Penal Code (RPC) such as disqualification to run in an elective position is deemed imposed although such accessory penalties are not written in the judgement of conviction. (*People vs. Silvallana*, G.R. No. 43120, July 27, 1935)

106. The rules on accessory penalties under RPC will not apply to offenses under special laws unless the special law adopts the technical nomenclature of the penalties of Revised Penal Code (*People v. Simon*, G.R. No. 93028, July 29, 1994); or the special law prescribes accessory penalties.

107. Under Section 253 of the National Internal Revenue Code, if the offender, who committed any crime under the Code, is a public officer, maximum penalty prescribed for the offense shall be imposed and, in addition, he shall be perpetually disqualified from holding any public office, to vote and to participate in any election. Same as penalty of disqualification under RPC, the penalty of disqualification under NIRC is considered an addition to the grounds of disqualifications under the Omnibus Election Code.

108. It submitted that Article 73 of RPC on implied imposition of accessory penalties can be applied by way of supplement to the penalty of disqualification under NIRC on the basis of Article 10 of RPC, which provides that this Code shall be supplementary to special laws, unless the latter should specially provide the contrary.

109. To reiterate, at the risk of sounding repetitive, the mere fact of conviction for violations of provisions of the NIRC (of 1977) **perpetually disqualifies respondent convicted candidate Marcos, Jr.** from participating in any election, more so to run for any public office.

110. On a final note, petitioners are of the position that **respondent convicted candidate Marcos, Jr.** is also ineligible to run as his conviction for violation amounts to "moral turpitude", especially since it is not shown that **respondent convicted candidate Marcos, Jr.** has complied and suffered the penalty imposed on him when he was convicted. This continuing and unjustified refusal to comply with the law shows his willful and deliberate violation of laws which undoubtedly translates to moral turpitude. This is in addition to **respondent convicted candidate Marcos, Jr.'s** evident active role during his father's Dictatorial Regime and of the massive ill-gotten wealth that he is a witting beneficiary even up to now. To date, the bulk of the ill-gotten wealth stolen by the Marcos Conjugal Dictatorship had not yet been returned by the Marcoses to our impoverished people. The tragic irony is that our people, from whom the Marcoses plundered their ill-gotten wealth, coming from the proceeds of excessive foreign loans, are the same people paying for these loans to date. In the Tagalog vernacular, "*doble bukol ang taong-bayan*".

111. The disqualification under the Omnibus Election Code is a legal consequence of the conviction of a crime involving moral turpitude; but it is not a penalty, which requires to be expressly imposed or written in the judgement of conviction. In *Villaber vs. Comelec*, G.R. No. 148326 November 15, 2001, the trial court in criminal case for violation of BP Blg. 22 sentenced him to suffer the penalty of one year imprisonment. Despite the fact that he was not sentenced by the trial court in criminal case to suffer disqualification under the Omnibus Election Code, the Supreme Court in the election case disqualified him to run an elective position.

112. The fact that **respondent convicted candidate Marcos, Jr.** is running for the highest post in the land should all the more make this evident moral turpitude material in this case.

CONCLUDING STATEMENT

113. On July 15, 2020, Brittany Kaiser, a former business development director for Cambridge Analytica who turned whistleblower, revealed that **respondent convicted candidate Marcos, Jr.** engaged the Cambridge Analytica to do a “family rebranding” in an “attempt to revise history”, which its CEO saw as a “massive financial opportunity”.⁶⁰ In an interview, Brittany Kaiser said that the Philippines “had enough user information to conduct microtargeting, which is to strategically transmit tailored political message to a certain group of people”.⁶¹

"So, as you call it historical revisionism, that's exactly what it is, but it's done in a data-driven and scientific way. So you undertake just enough research to figure out what people believe about a certain family, individual, politician and then you figure out what could convince them to feel otherwise. And you run tests until you actually start to see people's opinions and attitude changing."

114. It is on this platform of technologically-assisted historical revisionism that **respondent convicted candidate Marcos, Jr.** launched his bid to whitewash their evil and grievous sins to our suffering people. In a recent study, it was shown that **respondent convicted candidate Marcos, Jr.** employs “fake followers” on its social media accounts such as Twitter, where 42.6% of his followers were found to be fake.⁶² This is but the latest episode on the tapestry of lies that have been carefully woven by the Marcoses to slowly return to power, feeding lies to a generation that did not experience Martial Law, glorifying the Martial Law years as the supposed “golden years” of the Philippines when all objective benchmarks would show that these years were the worst for our economy and our exploited people.

⁶⁰ *Bongbong Marcos requested Cambridge Analytica to rebrand family image: whistleblower*, at <https://news.abs-cbn.com/news/07/16/20/bongbong-requested-cambridge-analytica-to-rebrand-family-image-says-whistleblower-marcos-denies-claim> (last accessed on November 3, 2021).

⁶¹ *Bongbong Marcos requested Cambridge Analytica to rebrand family image: whistleblower*, at <https://news.abs-cbn.com/news/07/16/20/bongbong-requested-cambridge-analytica-to-rebrand-family-image-says-whistleblower-marcos-denies-claim> (last accessed on November 3, 2021).

⁶² *SparkToro tool shows Marcos with 42.6% ‘fake followers’ on Twitter, Moreno with 40.5%*, at <https://www.rappler.com/technology/social-media/sparktoro-tool-report-fake-followers-presidential-aspirants-2022> (last accessed on November 3, 2021).

115. The truth, however, cannot be suppressed, no matter how much lies are thrown to in an attempt to quell it. The fact remains that the Marcoses totally pillaged the country's coffers dry and that there have been massive violations of human rights during their patriarch's dictatorial regime.

116. In *"Republic vs. Sandiganbayan"*, G.R. No. 152154 (July 15, 2003), where the Supreme Court forfeited Swiss Bank accounts in favor of the Philippine government worth some **Six Hundred Eighty-Three Million US Dollars (\$683,000,000.00)**, the Supreme Court dispelled the tall tale that the **deceased dictator Marcos Sr.**, supposedly had a profitable legal practice before he became president:

"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 net worth 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." (Emphasis ours)

117. In the same case, the Supreme Court laid down the admissions of the Marcoses, including by **respondent convicted candidate Marcos, Jr.**, that they own the Swiss Bank accounts then in litigation:

"In her Manifestation dated May 26, 1998, Mrs. Marcos stated that:

COMES NOW undersigned counsel for respondent Imelda R. Marcos, and before this Honorable Court, most respectfully manifests:

That respondent Imelda R, Marcos owns 90% of the subject matter of the above-entitled case, being the sole beneficiary of the dollar deposits in the name of the various foundations alleged in the case;

That in fact only 10% of the subject matter in the above-entitled case belongs to the estate of the late President Ferdinand E. Marcos.

In the Compromise/Supplemental Agreements, respondent Marcoses sought to implement the agreed distribution of the Marcos assets, including the *Swiss deposits*. This was, to us, an unequivocal admission of ownership by the Marcoses of the said deposits.

X X X

The testimony of respondent Ferdinand Marcos, Jr. during the hearing on the motion for the approval of the Compromise Agreement on April 29, 1998 also lent credence to the allegations of petitioner Republic that respondents admitted ownership of the Swiss bank accounts. We quote the salient portions of Ferdinand Jr.'s formal declarations in open court:

ATTY. FERNANDO:

Mr. Marcos, did you ever have any meetings with PCGG Chairman Magtanggol C. Gunigundo?

F. MARCOS, JR.:

Yes. I have had very many meetings in fact with Chairman.

ATTY. FERNANDO:

Would you recall when the first meeting occurred?

PJ GARCHITORENA:

In connection with what?

ATTY. FERNANDO:

In connection with the ongoing talks to compromise the various cases initiated by PCGG against your family?

F. MARCOS, JR.:

The nature of our meetings was solely concerned with negotiations towards achieving some kind of agreement between the Philippine government and the Marcos family. The discussions that led up to the compromise agreement were initiated by our then counsel Atty. Simeon Mesina

xxx xxx xxx

ATTY. FERNANDO:

What was your reaction when Atty. Mesina informed you of this possibility?

F. MARCOS, JR.:

My reaction to all of these approaches is that I am always open, we are always open, we are very much always in search of resolution to the problem of the family and any approach that has been made us, we have entertained. And so my reaction was the same as what I have always . . . why not? Maybe this is the one that will finally put an end to this problem.

xxx xxx xxx

ATTY. FERNANDO:

Basically, what were the true amounts of the assets in the bank?

PJ GARCHITORENA:

So, we are talking about liquid assets here? Just Cash?

F. MARCOS, JR.:

Well, basically, any assets. Anything that was under the Marcos name in any of the banks in Switzerland which may necessarily be not cash.

xxx xxx xxx

PJ GARCHITORENA:

. . . What did you do in other words, after being apprised of this contract in connection herewith?

F. MARCOS, JR.:

I assumed that we are beginning to implement the agreement because this was forwarded through the Philippine government lawyers through our lawyers and then, subsequently, to me. I was a little surprised because we hadn't really discussed the details of the transfer of the funds, what the bank accounts, what the mechanism would be. But nevertheless, I was happy to see that as far as the PCGG is concerned, that the agreement was perfected and that we were beginning to implement it and that was a source of satisfaction to me because I thought that finally it will be the end.

Ferdinand Jr.'s pronouncements, taken in context and in their entirety, were a confirmation of respondents' recognition of their ownership of the Swiss bank deposits. Admissions of a party in his testimony are receivable against him. If a party, as a witness, deliberately concedes a fact, such concession has the force of a judicial admission. It is apparent from Ferdinand Jr.'s testimony that the Marcos family agreed to negotiate with the Philippine government in the hope of finally putting an end to the problems besetting the Marcos family regarding the Swiss accounts. This was doubtlessly an acknowledgment of ownership on their part. The rule is that the testimony on the witness stand partakes of the nature of a formal judicial admission when a party testifies clearly and unequivocally to a fact which is peculiarly within his own knowledge.

x x x

On the other hand, respondents Maria Imelda Marcos-Manotoc, Ferdinand Marcos, Jr. and Maria Irene Marcos-Araneta filed a motion on May 4, 1998 asking the Sandiganbayan to place the *res* (Swiss deposits) in *custodia legis*:

7. Indeed, the prevailing situation is fraught with danger! Unless the aforesaid Swiss deposits are placed in *custodia legis* or within the Court's protective mantle, its dissipation or misappropriation by the petitioner looms as a distinct possibility.

Such display of deep, personal interest can only come from someone who believes that he has a marked and intimate right over the considerable dollar deposits. Truly, by filing said motion, the Marcos children revealed their ownership of the said deposits." (Emphasis ours)

118. In "*Ferdinand R. Marcos, Jr. vs. Republic*", G.R. Nos. 189434 and 189505 (April 25, 2012), the Supreme Court reiterated the earlier finding in "*Republic vs. Sandiganbayan*", G.R. No. 152154 (July 15, 2003) and held that the lawful income of the Marcoses cannot explain their ownership of various assets, thus justifying their forfeiture:

"Petitioners cannot escape the fact that there is manifest disparity between the amount of the Arelma funds and the lawful income of the Marcoses as shown in the ITRs filed by spouses Marcos. The Swiss Deposits Decision found that the genuineness of the said ITRs and balance sheets of the Marcos spouses have already been admitted by petitioners themselves:

Not only that. Respondents' answer also technically admitted the genuineness and due execution of the Income Tax Returns (ITRs) and the balance sheets of the late Ferdinand E. Marcos and Imelda R. Marcos attached to the petition for forfeiture, as well as the veracity of the contents thereof.

The answer again premised its denials of said ITRs and balance sheets on the ground of lack of knowledge or information sufficient to form a belief as to the truth of the contents thereof. Petitioner correctly points out that

respondents' denial was not really grounded on lack of knowledge or information sufficient to form a belief but was based on lack of recollection. By reviewing their own records, respondent Marcoses could have easily determined the genuineness and due execution of the ITRs and the balance sheets. They also had the means and opportunity of verifying the same from the records of the BIR and the Office of the President. They did not.

When matters regarding which respondents claim to have no knowledge or information sufficient to form a belief are plainly and necessarily within their knowledge, their alleged ignorance or lack of information will not be considered a specific denial. An unexplained denial of information within the control of the pleader, or is readily accessible to him, is evasive and is insufficient to constitute an effective denial.

X X X

WHEREFORE, the instant Petition is DENIED. The Decision dated 2 April 2009 of the Sandiganbayan is AFFIRMED. All assets, properties, and funds belonging to Arelma, S.A., with an estimated aggregate amount of USD 3,369,975 as of 1983, plus all interests and all other income that accrued thereon, until the time or specific day that all money or monies are released and/or transferred to the possession of the Republic of the Philippines, are hereby forfeited in favor of Respondent Republic of the Philippines." (Emphasis ours)

119. In *"Estate of Ferdinand E. Marcos vs. Republic"*, G.R. Nos. 213027 and 213253 (January 18, 2017), the Supreme Court affirmed the forfeiture of pieces of jewelry worth between at least FIVE TO SEVEN MILLION US DOLLARS (\$5,000,000.00-\$7,000,000.00)

"Before us are Petitions for Review on Certiorari assailing the Partial Summary Judgment dated 13 January 2014 and the Resolution dated 11 June 2014 rendered by

the Sandiganbayan, Special Division, in Civil Case No. 0141. In the assailed Judgment and Resolution, **the pieces of jewelry, known as the Malacañang Collection, were labeled as ill-gotten and were consequently forfeited in favor of the Republic.**

THE ANTECEDENT FACTS

Civil Case No. 0141 is a forfeiture case entitled Republic of the Philippines v. Ferdinand E. Marcos, (represented by his Estate/Heirs) and Imelda R. Marcos. It emanated from the Petition dated 17 December 1991 (1991 Petition) filed by the Republic through the Presidential Commission on Good Government (PCGG), represented by the Office of the Solicitor General (OSG), pursuant to Republic Act No. (R.A.) 1379 in relation to Executive Order Nos. 1, 2, 14 and 14-A. The 1991 Petition sought the recovery of the assets and properties pertaining to the Marcoses, who acquired them directly, or indirectly through, or as a result of, the improper or illegal use of funds or properties owned by the government. The properties, subject of other pending forfeiture cases before the Sandiganbayan, were excluded; and the properties, subject of the 1991 Petition, were specifically listed and accordingly clustered into 18.

Some of the properties listed in the 1991 Petition were already adjudged as ill-gotten wealth and consequently forfeited in favor of the government. In Republic v. Sandiganbayan (the Swiss deposits case), the Court en banc in 2003 decreed that the deposits in various Swiss banks, referred to in the 1991 Petition under paragraph 9 (18), were ill-gotten wealth and forfeited in favor of the State. Likewise, in Marcos v. Republic (the Arelma case), the Court's Second Division in 2012 declared **that the funds, properties, and interests of Arelma were also ill-gotten wealth and forfeited in favor of the State.**

The present consolidated petitions emanated from the same Civil Case No. 0141, when the Republic filed a Motion for Partial Summary Judgment dated 24 June 2009 with respect to another property listed in the 1991 Petition. By way of that motion, the Republic asked the

Sandiganbayan to render judgment declaring the pieces of jewelry, known as the Malacañang Collection and specifically mentioned under paragraph 9 (6) of the 1991 Petition, as ill-gotten; and to subsequently cause this collection of jewelry to be declared forfeited in favor of the Republic. The latter categorized the pieces of jewelry recovered from the Marcoses into three collections and singled out the Malacañang Collection as the object of the motion. The estimated values thereof were presented also in the motion as follows:

First, the so-called **Hawaii Collection** x x x mentioned in paragraph 9 (7) of the x x x forfeiture petition x x x seized by the United States Customs Service and x x x turned over to the Philippine Government. Significantly, a ruling was made by the United States (U.S.) Hawaii District Court on December 18, 1992 that the Republic of the Philippines is entitled to the possession and control of the said collection. (Annex "A") [The Sandiganbayan] had taken judicial notice of said ruling in its Resolution dated October 25, 1996.

Second, the **Roumeliotes Collection** x x x referred to as "MIA Jewelry" x x x seized from Roumeliotes at the Manila International Airport on March 1, 1986. Although not covered by this forfeiture proceeding, respondents earlier sought their inclusion in then pending negotiations for settlement.

Third, the **Malacañang Collection** x x x seized from Malacañang after February 25, 1986 and transferred to the Central Bank on March 1, 1986. As ruled by this Honorable Court in the said resolution (Annex "B"), this collection is the object of this forfeiture proceeding.

This collection is itemized in ANNEX "C" hereof.

Based on the 1991 valuation of auction house Christie, Manson and Woods International, Inc., the Roumeliotes, Malacañang and Hawaii collections were worth between US\$5,313,575 (low estimate) to US\$7,112,879 (high estimate), at the time of the filing of the petition. (ANNEX "D") The value of the Malacañang collection by itself was US\$110,055 (low estimate) to US\$153,089 (high estimate).

x x x

The complete records of Civil Case No. 0141 - a total of 35 volumes along with 2 envelopes containing exhibits and 1 envelope containing the transcripts of stenographic notes - have been forwarded to this Court by the Sandiganbayan. Pertinent parts of these documents annexed to the 1991 Petition, along with the other pleadings filed before the Sandiganbayan relative to the present petitions, have also been extensively quoted and reproduced verbatim in this resolution. The purpose is not only to provide a clearer statement of the factual antecedents, but also to confirm the veracity of the reference to these documents and to equally dispel any doubt regarding them.

All in all, in the absence of any compelling legal reason, there is no basis to overturn, or carve an exception to, existing jurisprudence on the matters raised in the present case.

WHEREFORE, premises considered, the assailed Partial Summary Judgment dated 13 January 2014 and Resolution dated 11 June 2014 rendered by the Sandiganbayan in Civil Case No. 0141 are AFFIRMED." (Emphasis ours)

120. In *"Priscilla C. Mijares vs. Hon. Santiago Javier Ranada"*, G.R. No. 139325 (April 12, 2005), the Supreme Court recognized the institutional and personal damage wrought by martial law to the victims and to the country:

"Our martial law experience bore strange unwanted fruits, and we have yet to finish weeding out its bitter crop. While the restoration of freedom and the fundamental structures and processes of democracy have been much lauded, according to a significant number, the changes, however, have not sufficiently healed the colossal damage wrought under the oppressive conditions of the martial law period. The cries of justice for the tortured, the murdered, and the desaparecidos arouse outrage and sympathy in the hearts of the fair-minded, yet the dispensation of the appropriate relief due them cannot be extended through the same caprice or whim that characterized the ill-wind of martial rule. The damage done was not merely personal but institutional, and the proper rebuke to the iniquitous past has to involve the award of reparations due within the confines of the restored rule of law." (Emphasis ours)

121. These are but some of the cases where the Supreme Court recognized and confirmed the massive pillage of the country's coffers and the widespread commission of extreme human rights violations during the Marcos dictatorial regime. These are facts and not some made-up decisions as the Marcoses and their handlers would like us to believe, which they trumpet in social media to influence those born to a generation that did not experience martial law. More than proving the excesses of the Marcos dictatorship, it also shows how **respondent convicted candidate Marcos, Jr.** was an active participant in the dictatorship, actively claiming stake to enjoying the fruits of the stolen millions and preventing the government from reclaiming these assets stolen from our suffering people. These case also but highlight how unfit **respondent convicted candidate Marcos, Jr.** is in running for any public office.

122. Thus, the petitioners, martial law victims and rights advocates, most respectfully seek succor from the Honorable Commission to consider the instant *Petition*, or to at least undertake its mandatory administrative obligation to disqualify **respondent convicted candidate Marcos, Jr.** as he is indubitably suffering from disqualification because he is a **convicted criminal** that is suffering from perpetual disqualification from office.

123. Finally, to reiterate, the Quezon City RTC Branch 105 Decision that has since achieved finality reads:

violation of any provision of this Code or in any action for the forfeiture of untaxed articles.

(b) xxx

(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 Accountant shall, upon conviction, be automatically revoked or cancelled.

(d) xxx

(e) xxx

125. Thus, the fact of conviction alone should render a public officer candidate ineligible as he is thus perpetually disqualified pursuant to law.

P R A Y E R

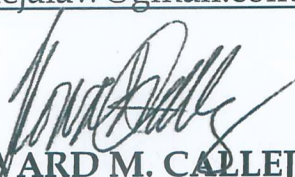
WHEREFORE, petitioners, martial law victims and rights advocates prays of the Honorable Commission to:

1. **DISQUALIFY FERDINAND ROMUALDEZ MARCOS, JR.** in connection with the 2022 National Elections for suffering perpetual disqualification from public office

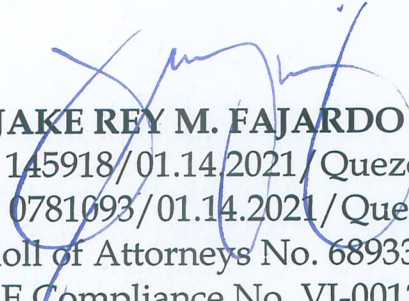
Other such further reliefs just and equitable under the circumstances are likewise prayed for.

18 November 2021, Pasig City for the City of Manila.

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HOWARD M. CALLEJA
IBP No. 150510 / 01.12.2021 / Albay
PTR No. 7401247 / 02.22.2021 / Pasig City
Roll of Attorneys No. 39488
MCLE Exemption No. VI-002741
Date of compliance: May 22, 2019



JAKE REY M. FAJARDO
IBP No. 145918 / 01.14.2021 / Quezon City
PTR No. 0781093 / 01.14.2021 / Quezon City
Roll of Attorneys No. 68933
MCLE Compliance No. VI-0012911
Date of Compliance: September 25, 2018
Valid until April 14, 2022

EXPLANATION FOR SERVICE AND FILING

The instant *Petition for Disqualification* was served and filed through registered mail and electronic mail due to lack of manpower, and health concerns. The service and filing is further shown by the Affidavit of Service and Filing, which will be attached to this *Petition for Disqualification*.



JAKE REY M. FAJARDO

VERIFICATION AND CERTIFICATION AGAINST FORUM
SHOPPING

We, **BONIFACIO PARABUAC ILAGAN**, Filipino, of legal age, with address at 57 Espejo Ave., Don Jose Heights, Brgy. Commonwealth, Quezon City; **SATURNINO CUNANAN OCAMPO**, Filipino, of legal age, with address at 15 Gen. De Jesus, Heroes Hills Quezon City; **MARIA CAROLINA PAGADUAN ARAULLO**, Filipino, of legal age, with address at the 4 Delgado St., BF Homes, Quezon City; **TRINIDAD GERLITA REPUNO**, Filipino, of legal age, with address at B6 L41, P2 A3, Dagat-dagatan, Caloocan City; **JOANNA KINTANAR CARIÑO**, Filipino, of legal age, with address at 35 Camp 7, Baguio City; **ELISA TITA PEREZ LUBI**, Filipino, of legal age, with address at 454 D.T. Sulit St., Aguho, Pateros; **LIZA LARGOZA MAZA**, Filipino, of legal age, with address at Lot 10, Blk 7, Geranium St., Spring Country Subd., Brgy. Bagong Silangan, Quezon City; **DANILO MALLARI DELA FUENTE** is Filipino, of legal age, with address at 1586 F. Varona St., Brgy. 80, Zone 7, Tondo, Manila; **CARMENCITA MENDOZA FLORENTINO** is Filipino, of legal age, with address at 96 Kaliraya Hunter, Cluster 18, Tatalon, Quezon City; **DOROTEO CUBACUB ABAYA, JR.**, Filipino, of legal age, with address at 142 Kristong Hari, Pook Dagohoy, UP Diliman, Quezon City; **ERLINDA NABLE SENTURIAS** is Filipino, of legal age, with address at Three Adriatico Residences, Adriatico St., Brgy. 699, Robinson, Ermita 1000 Manila; **SR. ARABELLA CAMMAGAY BALINGAO** is Filipino, of legal age, with address at 1043 Aurora Boulevard, Quezon City; **SR. CHERRY M. IBARDALOZA, CSSJB**, is Filipino, of legal age, with address at St. John Academy, Maharlika Ave., Phase 5, Marcelo Green Village, Parañaque City; **SR. SUSAN SANTOS ESMILE, SFIC**, is Filipino, of legal age, with address at 295 E. Rodriguez Sr. Ave., Brgy. Kalusugan, Quezon City; **HOMAR RUBERT ROCA DISTAJO** is Filipino, of legal age, with address at B6L4 Celina Homes 4 Subd., Brgy. Burgos, Rodriguez Rizal; **POLYNNE ESPINEDA DIRA** is Filipino, of legal age, with address at B40 L9 Brgy. Escopa 3, Project 4, Quezon City; **JAMES CARWYN CANDILA** is Filipino, of legal age, with address at B13 L6, Austral St., Brgy. Pamplona Tres, Las Piñas City; and **JONAS ANGELO LOPENA ABADILLA** is Filipino, of legal age, with address at 55A Espeleta St., Buli, Muntinlupa City, after being sworn in accordance with law, hereby depose and state that:

1. We are the petitioners in the case and we have caused the preparation of the foregoing *Petition for Disqualification*;

2. We have read and understood the contents of the *Petition for Disqualification*, and attest that the allegations therein are true and correct based on our personal knowledge and/or based on authentic documents;

3. The *Petition for Disqualification* are not being filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation; and

4. The factual allegations in the *Petition for Disqualification* have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.


5. We certify that aside from a *Petition for Disqualification* captioned as Bonifacio Parabuac Ilagan, et al, vs. Ferdinand Romualdez Marcos, Jr., and docketed as SPA No. 21-156 (DC) filed on 17 November 2021 and withdrawn on 18 November 2021, we have not commenced any action or filed any claim involving the same issues in any court, tribunal or quasi-judicial agency and, to the best of our knowledge, no such other action or claim is pending therein.

6. If we should hereafter learn that a similar action or claim has been filed or is pending, we shall report that fact within five (5) calendar days therefrom.

NOV 19 2021 IN WITNESS WHEREOF, we have hereunto set our hand this
— day of November 2021, in PANIG CITY


BONIFACIO PARABUAC ILAGAN


SATURNINO CUNANAN OCAMPO


MARIA CAROLINA PAGADUAN
ARAULLO


TRINIDAD GERLITA REPUNO


JOANNA KINTANAR CARIÑO


ELISA TITA PEREZ LUBI

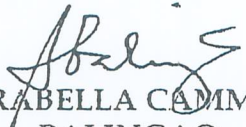

LIZA LARGOZA MAZA



DANILO MALLARI DELA FUENTE


CARMENCITA MENDOZA
FLORENTINO

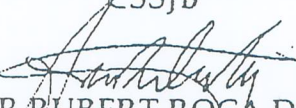

DOROTEO CUBACUB ABAYA, JR.

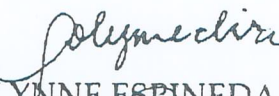

ERLINDA NABLE SENTURIAS



SR. ARABELLA CAMMAGAY
BALINGAO


SR. CHERRY M. IBARDALOZA,
CSSJB


SR. SUSAN SANTOS ESMILE, SFIC


HOMAR RUBERT ROCA DISTAJO


POLYNNE ESPINEDA DIRA


JAMES CARWYN CANDILA


JONAS ANGELO LOPENA
ABADILLA

SUBSCRIBED AND SWORN to before me this NOV. 19, 2021 day of November 2021 at PASIG CITY, affiants exhibiting to me the following identification cards with the corresponding details below:

	Government ID	Expiry Date	Issuing Agency
BONIFACIO PARABUAC ILAGAN	Senior Citizen ID of Quezon City 34062-B		QUEZON CITY
SATURNINO CUNANAN OCAMPO	Senior Citizen ID of Quezon City *07391		QUEZON CITY
MARIA CAROLINA PAGADUAN ARAULLO	Passport ID P2342377A	16 March 2022	DFA
TRINIDAD GERLITA REPUNO	Senior Citizen ID of Caloocan City S-37518		CALOOCAN CITY
JOANNA KINTANAR CARIÑO	Senior Citizen ID of Baguio City 17469		BAGUIO CITY
ELISA TITA PEREZ LUBI	Senior Citizen ID of Pateros 5182		PATEROS
LIZA LARGOZA MAZA	Senior Citizen ID of Quezon City 13837-R		QUEZON CITY

DANILO MALLARI DELA FUENTE	Senior Citizen ID of Manila *2021010070800010		MANILA
CARMENCITA MENDOZA FLORENTINO	Senior Citizen ID of Quezon City 35396-B		QUEZON CITY
DOROTEO CUBACUB ABAYA, JR.	UP ID *017006723		UP
ERLINDA NABLE SENTURIAS	Senior Citizen ID of Manila *2019050726690026		MANILA
SR. ARABELLA CAMMAGAY BALINGAO	SSS ID *0430636196		SSS
SR. CHERRY M. IBARDALOZA, CSSJB	Philhealth ID *100250674842		PHILHEALTH
SR. SUSAN SANTOS ESMILE, SFIC	Senior Citizen ID of Quezon City 00458-R		QUEZON CITY
HOMAR RUBERT ROCA DISTAJO	Driver's License issued by LTO D1609002310	25 Dec 2022	LTO
POLYNNE ESPINEDA DIRA	Driver's License issued by LTO N0119026002	31 Jan 2024	LTO
JAMES CARWYN CANDILA	Philpost ID D84190629052 P	18 Dec 2022	PHILPOST
JONAS ANGELO LOPENA ABADILLA	Passport ID P5239975A	04 Dec 2022	DFA

NOV 19 2021

Doc. No. 61 ;
Page No. 14 ;
Book No. 93 ;
Series of 2021.

ATY. FERDINAND D. AYALAO
Notary Public
Until Dec 31, 2021
Appointment No. 134 (2020-2021)
For Public Use, Quezon City
Roll No. 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 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