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REPUBLIC OF THE PHILIPPINES
COMMISSION ON ELECTIONS
 MANILA

KARIN ANN DELA RIVERA

10:07 am

MARGARITA SALONGA
 SALANDANAN, CRISANTO
 DUCUSIN PALABAY, MARIO
 FLORES BEN, DANILO AUSTRIA
 CONSUMIDO, GIL FERNANDO
 DERILO, RAOUL HAFALLA
 TIVIDAD, NIDA MALLARE
 GATCHALLAN, and NOMER
 CALULOT KUAN,

Petitioners,

SPA (DC) No. _____

For: *Disqualification under
 Rule 25 of the COMELEC
 Rules of Procedure, as
 amended by COMELEC
 Resolution No. 9523, in
 relation to Section 12 of
 the Omnibus Election
 Code*

--versus--

FERDINAND "BONGBONG"
 ROMUALDEZ MARCOS, JR.,
 Respondent.

X-----X

PETITION FOR DISQUALIFICATION

*"The mischief it creates is not only a wrong,
 but is also an injury to the public."
 ~ Lozano vs. Hon. Martinez, et al.¹*

*"To the budding dictators of this world, if you
 have to abuse your power to make you feel
 powerful, you're not powerful
 – just abusive and small."
 ~ Maria A. Ressa*

Petitioners band together with the common desire to uphold the rule of law and invoke its powers to resist the illegal attempt of Respondent to run for President of the Philippines and to re-establish the abusive Marcos family and their cohorts' control of its government and its people.

¹ G.R. No. L-63419, 18 December 1986.

Petitioners **MARGARITA SALONGA SALANDANAN, CRISANTO DUCUSIN PALABAY, MARIO FLORES BEN, DANILO AUSTRIA CONSUMIDO, GIL FERNANDO DERILO, RAOUL HAFALLA TIVIDAD, NIDA MALLARE GATCHALLAN, and NOMER CALULOT KUAN** (collectively, the "Petitioners"), through the undersigned counsels and unto this Honorable Commission, most respectfully aver that:

PREFATORY STATEMENT

1. Section 12 of the *Omnibus Election Code of the Philippines* (the "OEC")² expressly provides that *any person who has been sentenced by final judgment for any offense for which he has been sentenced to a penalty of more than eighteen (18) months or for a crime involving "moral turpitude"* shall be disqualified to be a candidate for and to hold any public office.

2. Respondent **Ferdinand "Bongbong" R. Marcos, Jr.** ("Respondent"), an aspiring Presidential candidate in the forthcoming *2022 Philippine National Elections*, was **convicted eight (8) times** by the Quezon City Regional Trial Court, Branch 105 (the "RTC") on 27 July 1995³ for violations of Sections 45 and 50 of the *National Internal Revenue Code of 1977*, as amended (the "NIRC of 1977"),⁴ for failure to file his income tax returns as Governor of Ilocos Norte for the taxable years 1982 to 1985, and for failure to pay the corresponding deficiency taxes due thereon: PhP107.80 for 1982, PhP3,911.00 for 1983, PhP1,828.48 for 1984 and PhP2,656.95 for 1985, exclusive of surcharges and interests (the "RTC Decision").

3. While the RTC Decision was later appealed by Respondent before the Court of Appeals (the "CA"), Respondent was found and affirmed **"guilty beyond reasonable doubt"** on four (4) convictions by the RTC for violation of Section 45 of the NIRC of 1977.⁵ Significantly, the upheld RTC Decision under Criminal Case No. Q-

² Batas Pambansa Blg. 881, *Omnibus Election Code of the Philippines*, as amended, 03 December 1985.

³ Criminal Case Nos. Q-91-24390, Q-91-24391, Q-92-29212, Q-91-29213, Q-91-29214, Q-91-29215, Q-91-29216, and Q-91-29217.

⁴ Presidential Decree No. 1158, *National Internal Revenue Code of 1977*, 03 June 1977 ("NIRC of 1977"). NIRC of 1977 was later amended by Presidential Decree No. 1994 dated 5 November 1985, which became effective on 1 January 1986.

⁵ Court of Appeals *Decision* dated 31 October 1997 in Case No. CA-G.R. CR No. 18569.

91-24391 carried with it the **penalty of imprisonment of three (3) years and a payment of a fine of Thirty Thousand Pesos (PhP30,000.00).**

4. The CA imposed the payment of fine **but omitted the imprisonment mandated by law** as penalty for the crimes Respondent committed. Such omission was clearly erroneous as the CA made no justification as to why the penalty prescribed by law was not applicable to Respondent. Thus, notwithstanding the CA's omission of the penalty of imprisonment in its Decision, herein Petitioners firmly state that the correct penalty of fine **and** imprisonment as prescribed by the NIRC of 1977⁶ on a person's "failure to make a return" should be considered for purposes of determining the qualification of Respondent to run for President under existing laws.

5. Concomitant thereto, it is noteworthy that the penalty of *prision correccional* carries with it the accessory penalty of **perpetual special disqualification from the right of suffrage** under Article 43 of the *Revised Penal Code* (the "RPC"), which has suppletory application to the NIRC as a special law. The RTC imposed upon Respondent the penalty of *prision correccional* or imprisonment of three (3) years under Criminal Case No. Q-91-24391. Thus, the imposition of the penalty of *prision correccional* clearly subjects Respondent to the accessory penalty of perpetual disqualification from the right of suffrage, which bars him from being elected as President.

6. Section 2, Article VII (Executive Department) of the 1987 *Philippine Constitution* expressly provides that **"[N]o person may be elected President unless he is a natural-born citizen of the Philippines, a registered voter x x x"**. In this case, given Respondent's conviction under Criminal Case No. Q-91-24391 by the RTC, which carried the penalty of *prision correccional*, **he is therefore** perpetually disqualified from the right of suffrage and **cannot be a registered voter**. Given this, he cannot be elected as President. Although he is a "registered voter" on paper, such registration is void because he is perpetually disqualified from the right of suffrage.

7. Furthermore, granting *arguendo* that the imposed penalty of *prision correccional* in the RTC Decision will not be considered in

⁶ Section 254 of the NIRC of 1977 provides that: "any person required x x x who willfully fails to pay such tax or make such return shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten Thousand Pesos (P10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years."

determining the qualification of Respondent to run for public office, **the mere fact of his conviction for violating Section 45 of the NIRC of 1977,⁷ already carries with it the accessory penalty of perpetual disqualification from public office under Section 286 of the NIRC of 1977⁸** which explicitly provides that conviction of a crime penalized by the NIRC is sufficient ground to impose the accessory penalty of **perpetual disqualification**.

8. Lastly, Respondent's successive convictions for four (4) counts of non-filing of income tax return and non-payment of deficiency income tax, and his continuing failure to rectify and comply with this fundamental obligation during the pendency of the cases before the RTC and the CA, until his conviction and, up to this very day, clearly constitute a crime involving "**moral turpitude**," as defined and discussed under Philippine jurisprudence. This shows Respondent's willful intent to evade a statutorily imposed civic duty and Respondent's moral depravity, manifest disregard, and blatant defiance of the Court and of the law, which make him morally unfit to run for President of the Philippines.

9. Hence, under Section 12 of the OEC, Respondent is disqualified to run for President for having been sentenced by final judgment **for a crime which carries with it a penalty of more than eighteen (18) months** and also **for having been convicted for a crime involving "moral turpitude"**.

10. In addition to the grounds under Section 12 of the OEC, given the transcendental importance of summarily resolving this case, it summons the application of Section 286 of the NIRC of 1977,⁹ which expressly provides that **any person convicted of a crime penalized by the NIRC, in the case of public officer or employee, shall be dismissed from the public service and perpetually disqualified from holding any public office**.

11. In the present Petition, herein Petitioners who are tax-paying Filipino citizens and registered voters humbly beg the kind indulgence of this Honorable Commission and most respectfully request that it exercise its original jurisdiction to disqualify Respondent Ferdinand "Bongbong" R. Marcos, Jr. from running for

⁷ Court of Appeals *Decision* dated 31 October 1997 in Case No. CA-G.R. CR No. 18569.

⁸ Presidential Decree No. 1994 dated 5 November 1985 which became effective on 1 January 1986, amended, among others, Title XI of the NIRC of 1977. This same provision was later renumbered as Section 252 pursuant to Executive Order (EO) No. 273 approved on 25 July 1987.

⁹ *Ibid.*

any elective position, in obeisance to this Honorable Commission's solemn constitutional duty to apply the law without fear or favor.

NATURE AND TIMELINESS OF THE PETITION

12. This is a *Petition for Disqualification* under Rule 25¹⁰ of the *COMELEC Rules of Procedure* (the “Rules”),¹¹ as amended by *COMELEC Resolution No. 9523*,¹² in relation to Section 12 of the OEC, seeking for the disqualification of Respondent as Presidential candidate in the 2022 Philippine National Elections.

13. Section 3, Rule 25 of the Rules, as amended, clearly states that a petition to disqualify a candidate who suffers from a disqualification as provided by law may be filed on “any day after the last day for filing of certificates of candidacy **but not later than the date of proclamation**.”

14. It is public knowledge that Respondent filed his *Certificate of Candidacy* on 06 October 2021.¹³ On the other hand, the forthcoming 2022 Philippine National Elections is set to be held on 09 May 2022 pursuant to Republic Act No. 7166,¹⁴ and with no subsequent law adjusting said date of the elections.

15. Hence, this Petition is seasonably filed.

THE PARTIES

16. Petitioner **MARGARITA SALONGA SALANDANAN** (“Ms. Salandanan”) is a Filipino citizen, of legal age, a registered voter, and with residential address at Tower B, M Place Residences, Mother Ignacia Avenue, South Triangle, Quezon City.

¹⁰ Disqualification of Candidates.

¹¹ *COMELEC Rules of Procedure*, 15 February 1993.

¹² *COMELEC Resolution No. 9523, In the Matter of the Amendment to Rules 23, 24, and 25 of the Comelec Rules of Procedure for Purposes of the 13 May 2013 National, Local, and ARMM Elections and Subsequent Elections*, 25 September 2012.

¹³ Rappler, ‘Dictator’s son Bongbong Marcos files candidacy for president’ by Lian Buan (06 October 2021), <<https://www.rappler.com/nation/elections/bongbong-marcos-files-certificate-candidacy-president-2022>>.

¹⁴ Republic Act No. 7166, *An Act Providing for Synchronized National and Local Elections and for Electoral Reforms, Authorizing Appropriations Therefor, and for Other Purposes*, 26 November 1991.

Ms. Salandanan is a member of the **STEERING COMMITTEE OF IN DEFENSE OF HUMAN RIGHTS MOVEMENT**, a non-profit organization working to ensure that human rights and dignity of the Filipino people are upheld by the government and society.

17. Petitioner **CRISANTO DUCUSIN PALABAY** ("Mr. Palabay") is a Filipino citizen, of legal age, a registered voter, and with residential address at Casa Felicidad, Dili, Bauang, La Union.

Mr. Palabay is a member of the **PUDNO NGA ILOKANO**. He was a **MARTIAL LAW VICTIM** and a two-time **POLITICAL PRISONER** during the Marcos Martial Law Regime and was one of the complainants in a class action lawsuit filed in Hawaii by victims of torture, summary execution, and disappearances during the Martial Law in the Philippines. As such, Mr. Palabay was recognized as a victim under Republic Act No. 10368, also known as the *Human Rights Victims Reparation and Recognition Act of 2013*. Mr. Palabay was also a former Provincial Board Member of the Province of La Union and Municipal Administrator of the local government unit of Bauang, La Union.

18. Petitioner **MARIO FLORES BEN** ("Mr. Ben") is a Filipino citizen, of legal age, a registered voter, and with residential address at #67 Purok III, Barangay Camansi, City of San Fernando, La Union.

Mr. Ben is also a member of the **PUDNO NGA ILOKANO** and a **MARTIAL LAW VICTIM** who was one of the complainants in a class action lawsuit filed in Hawaii by victims of torture, summary execution, and disappearances during the Martial Law in the Philippines. As such, Mr. Ben was also recognized as a victim under Republic Act No. 10368.

19. Petitioner **DANILO AUSTRIA CONSUMIDO** ("Mr. Consumido") is a Filipino citizen, of legal age, a registered voter, and with residential address at 101 Isarog Street, La Loma, Quezon City.

Mr. Consumido is a two-time Palanca Awardee for the short story category. He is one of the founders of **PAMBANSANG UNYON NG MGA MANUNULAT (PANULAT)** and Confederation for Unity of Recognition and Advancement of Government Employees (COURAGE); and a member of Galian sa Arte at Tula (GAT). He is also a member of the **PUDNO NGA ILOKANO**.

20. Petitioners **GIL FERNANDO DERILO** ("Mr. Derilo") is a Filipino citizen, of legal age, registered voter, and with residential

address at Lot 7, Block 10 Vista del Rio Subdivision, Poblacion Aringay, La Union.

Mr. Derilo is also a member of the **PUDNO NGA ILOKANO** and a **MARTIAL LAW VICTIM** who was one of the complainants in a class action lawsuit filed in Hawaii by victims of torture, summary execution, and disappearances during the Martial Law in the Philippines. As such, Mr. Derilo was also recognized as a victim under Republic Act No. 10368.

21. Petitioner **RAOUL HAFALLA TIVIDAD** (“Mr. Tividad”) is a Filipino citizen, of legal age, a registered voter, and with residential address at 097 Gapuz, Zigzag Road, Barangay II, City of San Fernando, La Union.

22. Petitioner **NIDA MALLARE GATCHALLAN** (“Ms. Gatchallan”) is a Filipino citizen, of legal age, a registered voter, and with residential address at 69 De Guzman Street, Central West, Bauang, La Union.

23. Petitioner **NOMER CALULOT KUAN** (“Mr. Kuan”) is a Filipino citizen, of legal age, a registered voter, and with residential address at San Nicolas Norte, Agoo, La Union.

Petitioners Mr. Tividad, Ms. Gatchallan and Mr. Kuan are all members of **PUDNO NGA ILOKANO**, an informal organization in the Northern Luzon formed by Ilocanos who actively support social change and genuine reform in governance.

24. For purposes of the instant Petition, all of the abovenamed Petitioners may be served with pleadings, orders, resolutions, and other papers of this Honorable Commission through the address of the undersigned counsels, as indicated below.

25. Respondent **FERDINAND “BONGBONG” ROMUALDEZ MARCOS, JR.** is a Filipino citizen, of legal age, and with residential address (for purposes of the 2022 Philippine National Elections) at Ground Floor Sunset View Towers, 2230 Roxas Boulevard, Pasay City 1300, Metro Manila where he may be served with pleadings, orders, resolutions, and other papers of this Honorable Office.

Respondent filed his *Certificate of Candidacy* (“COC”) for the position of President of the Philippines on 06 October 2021 running under the banner of the *Partido Federal ng Pilipinas* (PFP), while also being endorsed by his former party, the *Kilusang Bagong Lipunan* (“KBL”). A copy of Respondent’s notarized COC and as filed on 06 October 2021 before this Honorable Commission is attached hereto as **Annex “A”**.

STATEMENT OF MATERIAL FACTS

26. Respondent is the only son and namesake of the late dictator and disgraced Philippine despot Ferdinand Edralin Marcos, Sr. and former First Lady and convicted criminal Imelda Romualdez Marcos. He is a Filipino politician who most recently served as a Philippine Senator from years 2010 to 2016.

27. It may be recalled that the Respondent's first formal role as a public official was as Vice Governor, and later as Governor, of the province of Ilocos Norte during the period between years 1980 until 1986 which he served up until the *People Power Revolt* successfully ousted his family from power in 1986.

28. Thereafter, various criminal, civil, and administrative charges were lodged against the members of the Marcos family which included tax evasion cases that were successively pursued against the Respondent.

29. On 27 July 1995, in the consolidated criminal cases entitled ***Ferdinand R. Marcos II vs. Court of Appeals***¹⁵ docketed under Criminal Cases Nos. Q-91-24390, Q-91-24391, Q-92-29212, Q-91-29213, Q-91-29214, Q-91-29215, Q-91-29216, and Q-91-29217 (the "Tax Evasion Case"), Respondent was **convicted eight (8) times** by the Quezon City RTC, Branch 105 for violation of Sections 45 and 50 of the NIRC of 1977 resulting from his "failure to file income tax returns" and "failure to pay the proper income taxes" thereon for years 1982, 1983, 1984, and 1985.

30. The dispositive portion of the RTC Decision dated 27 July 1995 reads:

"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 (6) 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 (6) months and pay a fine of P2,000.00 for each charge** in Criminal Cases Nos. Q-

¹⁵ *Ferdinand R. Marcos II vs. Court of Appeals*, G.R. No. 120880, 5 June 1997.

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;
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; and,
5. To **pay the Bureau of Internal Revenue the taxes due, including such other penalties, interests and surcharges.** (*Emphases and underscoring supplied.*)

The *Decision* was promulgated on 27 July 1995 by the Quezon City Regional Trial Court, Branch 105 and penned by Judge Benedicto Ulep.

31. As may be gleaned from the above quoted dispositive portion of the RTC Decision, the respective details of each of the eight (8) convictions of Respondent in the Tax Evasion Case, as meted out by the RTC, are as follows:

- a. For Criminal Case No. Q-91-24390, Respondent is **sentenced to serve imprisonment of three (3) years** and to pay a fine of Thirty Thousand Pesos (PhP30,000.00);
- b. For Criminal Case No. Q-91-24391, Respondent is **sentenced to serve imprisonment of three (3) years** and to pay a fine of Thirty Thousand Pesos (PhP30,000.00);
- c. For Criminal Case No. Q-92-29212, Respondent is **sentenced to serve imprisonment of six (6) months** and to pay a fine of Two Thousand Pesos (PhP2,000.00);
- d. For Criminal Case No. Q-91-29213, Respondent is **sentenced to serve imprisonment of six (6) months** and to pay a fine of Two Thousand Pesos (PhP2,000.00);
- e. For Criminal Case No. Q-91-29214, Respondent is **sentenced to serve imprisonment of six (6) months** and to pay a fine of Two Thousand Pesos (PhP2,000.00);
- f. For Criminal Case No. Q-91-29215, Respondent is **sentenced to serve imprisonment of six (6) months** and to pay a fine of Two Thousand Pesos (PhP2,000.00);
- g. For Criminal Case No. Q-91-29216, Respondent is **sentenced to serve imprisonment of six (6) months** and to pay a fine of Two Thousand Pesos (PhP2,000.00); and

- h. For Criminal Case No. Q-91-29217, Respondent is **sentenced to serve imprisonment of six (6) months** and to pay a fine of Two Thousand Pesos (PhP2,000.00).

32. Aggrieved, Respondent appealed the RTC Decision before the Court of Appeals.

33. On 31 October 1997, the CA, in the case entitled *The People of the Philippines vs. Ferdinand Marcos, Jr.*, docketed under CA-G.R. CR No. 18569, promulgated its *Decision* whereby the CA affirmed Respondent's "**guilt beyond reasonable doubt**" in the four (4) convictions by the RTC for violation of **Section 45 of the NIRC of 1977**, or for "**failure to file income tax returns**," but acquitted Respondent on the four (4) other convictions by the RTC for violation of Section 50 of the NIRC of 1977, or for "non-payment of deficiency taxes" (the "CA Decision"). **Nevertheless, the CA ordered Respondent to pay the BIR the deficiency income taxes due with interest, thus:**

"WHEREFORE, the Decision of the trial court is hereby MODIFIED as follows:

1. ACQUITTING the accused-appellant of the charge of violation of Section 50 of the NIRC for non-payment of deficiency taxes for the taxable years 1982 to 1985 in Criminal Cases Nos. Q-92-29216, Q-92-29215, Q-92-29214, and Q-91-24390; and **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-92-29212, Q-92-29213, Q-92-29217;
2. **Ordering the appellant to pay to the BIR the deficiency income taxes due with interest at the legal rate until fully paid;**
3. **Ordering the appellant 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.**
(Emphases and underscoring supplied.)

The CA Decision was penned by Associate Justice Gloria C. Paras and concurred by Associate Justices Lourdes K. Tayao-Jaguros and Oswaldo D. Agcaoili.

34. Having been convicted for four (4) counts of failure to file income tax returns and non-payment of deficiency income tax for the years 1982 to 1985, Respondent can be deemed to have been

convicted of crimes involving "**moral turpitude**," as contemplated under Section 12 of the OEC.

35. Sometime 2001, Respondent manifested his intention to file before the Supreme Court a *Petition for Certiorari* and in fact filed a Motion "for an extension of thirty (30) days from 04 July 2001" within which to file said Petition. However, the records of the Supreme Court indicate that the said pleading was later withdrawn by way of Respondent's *Motion to Withdraw the Motion for Extension of Time to File a Petition for Review on Certiorari*, which was granted by the Supreme Court on 08 August 2001. These incidents were duly noted by the Supreme Court in its *Resolution* dated 08 August 2001, which became final and executory as seen in the *Entry of Judgement* dated 31 August 2001.

36. Considering that the Office of the Solicitor General ("OSG") did not file an appeal, the CA Decision convicting Respondent on four (4) counts of violation of Section 45 of the NIRC of 1977, including the conviction under Criminal Case No. Q-91-24391 which carried the **penalty of imprisonment of three (3) years and payment of a fine of Php30,000.00**, became final and executory.

37. Meanwhile, Respondent was again elected as Governor of Ilocos Norte in 1998 until 2007; thereafter, he occupied a congressional seat in the House of Representatives in 2007; and became Senator in 2010 until 2016. In 2015, Respondent announced his candidacy for the position of Vice President in the *2016 Philippine National Elections* but eventually lost to the incumbent Philippine Vice President Maria Leonor "Leni" Gerona Robredo, whose victory was later affirmed by no less than the Supreme Court.

38. On 06 October 2021, Respondent once again filed his COC before this Honorable Commission, this time for the position of President of the Philippines running under the banner of the *Partido Federal ng Pilipinas* (PFP), while also being endorsed by his former party, the *Kilusang Bagong Lipunan* (KBL).

39. Under Section 22 of his COC, Respondent **certified under oath** that he has never "*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,*" contrary to facts and law.

40. Hence, this Petition.

GROUND FOR DISQUALIFICATION

Petitioners firmly state that Respondent is **perpetually disqualified** to run for or to hold any elective position, and hereby raise the following arguments:

A.

RESPONDENT IS DISQUALIFIED TO RUN FOR OR TO HOLD ANY ELECTIVE POSITION, MUCH LESS FOR THE POSITION OF PHILIPPINE PRESIDENT, FOR HAVING BEEN FOUND GUILTY **BY FINAL JUDGMENT OF CRIMES INVOLVING "MORAL TURPITUDE"** PURSUANT TO SECTION 12 OF THE OMNIBUS ELECTION CODE.

B.

RESPONDENT IS DISQUALIFIED TO RUN FOR OR TO HOLD ANY ELECTIVE POSITION, MUCH LESS FOR THE POSITION OF PHILIPPINE PRESIDENT, FOR HAVING BEEN **FOUND GUILTY, BY FINAL JUDGMENT, OF A CRIME THAT CARRIES THE PENALTY OF MORE THAN EIGHTEEN (18) MONTHS** PURSUANT TO SECTION 12 OF THE OMNIBUS ELECTION CODE.

C.

ASSUMING, *ARGUENDO*, THAT THE PROVISIONS OF THE OEC DO NOT APPLY, RESPONDENT IS DISQUALIFIED TO RUN FOR OR TO HOLD ANY ELECTIVE POSITION, MUCH LESS FOR THE POSITION OF PHILIPPINE PRESIDENT, FOR HAVING BEEN **ACTUALLY SENTENCED TO PRISION CORRECCIONAL AND IS THEREBY EFFECTIVELY DEPRIVED OF HIS 'RIGHT OF SUFFRAGE'** PURSUANT TO ARTICLE 43 OF THE REVISED PENAL CODE IN RELATION TO SECTION 2, ARTICLE VII OF THE 1987 PHILIPPINE CONSTITUTION.

D.

ASSUMING, *ARGUENDO*, THAT THE PROVISIONS OF THE OEC DO NOT APPLY AND THE IMPOSED PENALTY OF *PRISION CORRECCIONAL* BY THE RTC WILL NOT BE CONSIDERED, RESPONDENT IS DISQUALIFIED TO RUN FOR OR TO HOLD ANY ELECTIVE POSITION, MUCH LESS FOR THE POSITION OF PHILIPPINE PRESIDENT, **IN VIEW OF HIS CONVICTION FOR VIOLATION OF SECTION 45 OF THE NIRC OF 1977 WHICH IN ITSELF ALREADY CARRIES THE ACCESSORY PENALTY OF 'PERPETUAL DISQUALIFICATION' FROM PUBLIC OFFICE** PURSUANT TO SECTION 286 OF THE NIRC OF 1977.

DISCUSSION

RESPONDENT IS DISQUALIFIED TO RUN FOR OR TO HOLD ANY ELECTIVE POSITION, MUCH LESS FOR THE POSITION OF PHILIPPINE PRESIDENT, FOR HAVING BEEN FOUND GUILTY BY FINAL JUDGMENT OF CRIMES INVOLVING "MORAL TURPITUDE" PURSUANT TO SECTION 12 OF THE OMNIBUS ELECTION CODE.

41. Section 12 of the OEC expressly provides that *any person* who has been **found guilty by final judgment** of any offense which carries the penalty of more than eighteen (18) months or **for a crime involving "moral turpitude"** shall be disqualified to be a candidate for and to hold any public office, *viz*:

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 (18) 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.

These 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 (5) years from his service of sentence, unless within the same period he again becomes disqualified. (*Emphases and underscoring supplied.*)

42. Under the law, a person shall be disqualified to be a candidate for and to hold any public office where he is **found to have been found guilty by final judgment** for:

- a. Any offense for which he has been sentenced to imprisonment of more than eighteen (18) months; OR
- b. **A crime involving "moral turpitude".**

43. Philippine jurisprudence has defined "**moral turpitude**" as "everything which is done contrary to justice, modesty, or good morals; an act of baseness, vileness, or depravity in the private and

social duties which a man owes his fellowmen, or to society in general, **contrary to justice, honesty, modesty, or good morals.**”¹⁶

44. In the case of *Hon. Remigio E. Zari vs. Diosdado S. Flores*,¹⁷ the Supreme Court had the occasion to further discuss the nature and the definition of “moral turpitude,” and ruled in this wise –

Moral turpitude has been defined as including any act done contrary to justice, honesty, modesty or good morals.

Some of the particular crimes which have been held to involve moral turpitude are adultery, concubinage, rape, arson, evasion of income tax, barratry, bigamy, blackmail, bribery, criminal conspiracy to smuggle opium, dueling, embezzlement, extortion, forgery, libel, making fraudulent proof of loss on insurance contract, murder, mutilation of public records, fabrication of evidence, offenses against pension laws, perjury, seduction under promise of marriage, estafa, falsification of public document, estafa thru falsification of public document.

“Moral turpitude” has been defined as an act of baseness, vileness, or depravity in the private and social duties which a man owes his fellow men, to society in general, contrary to the accepted and customary rule of right and duty between man and woman or conduct contrary to justice, honesty, modesty, or good morals. It implies something immoral in itself, regardless of the fact that it is punishable by law or not. It must not merely be *mala prohibita* but, the act itself must be inherently immoral. The doing of the act itself, and not its prohibition by statute fixes the moral turpitude. Moral turpitude does not, however, include such acts as are not of themselves immoral but whose illegality lies in the fact of their being positively prohibited. Hence, the crime of illegal possession of firearm or ammunition does not involve moral turpitude for under our laws, what is punishable is the possession of a firearm or ammunition without a license or authority.” (*Emphases and underscoring supplied.*)

45. Applied to the instant case, Respondent, an aspiring Presidential candidate in the forthcoming 2022 Philippine National Elections, was convicted eight (8) times by the RTC on 27 July 1995 for violations of Sections 45 and 50 of NIRC of 1977 resulting from his “failure to file his income tax returns” and “failure to pay the proper income taxes” for years 1982, 1983, 1984, and 1985.

46. While the RTC Decision was later appealed by Respondent to the CA, the latter affirmed his “guilt beyond reasonable doubt”

¹⁶ A.C. No. 6792, *Roberto Soriano vs. Atty. Manuel Dizon*, 25 January 2006.

¹⁷ A.M. No. (2170-MC) P-1356, 21 November 1979.

on four (4) convictions for violation of Section 45 of the NIRC of 1977,
to wit:

"WHEREFORE, the Decision of the trial court is hereby
MODIFIED as follows:

1. ACQUITTING the accused-appellant of the charge of violation of Section 50 of the NIRC for non-payment of deficiency taxes for the taxable years 1982 to 1985 in Criminal Cases Nos. Q-92-29216, Q-92-29215, Q-92-29214, and Q-91-24390; and **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-92-29212, Q-92-29213, Q-92-29217;
2. **Ordering the appellant to pay the BIR the deficiency income taxes due with interest at the legal rate until fully paid;**
3. **Ordering the appellant 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.**
(Emphases and underscoring supplied.)

47. A careful study of the dispositive portion of the CA Decision reveals that while there is an acquittal with regard to Respondent's "non-payment of deficiency taxes," Respondent was still found "guilty beyond reasonable doubt" for his "**failure to file income tax returns**" for four (4) consecutive years, or from 1982 to 1985, and was then ordered to "**pay the BIR the deficiency income taxes due with interest at the legal rate until fully paid,**" in addition to the payment of fines.

48. It therefore follows that Respondent's manifest failure to file his income tax returns for four (4) consecutive years carried with it his **non-payment of "deficiency income taxes"** that became due and has likewise earned interest during the same period.

49. While one may easily argue that the failure to file a tax return for one (1) year does not evince an intent to evade payment of income tax (as this scenario may be due to plain inadvertence), the **repeated failure to file income tax returns from years 1982 to 1985 cannot be viewed as mere omission to file a tax return but clearly evinces Respondent's willful intent to evade** such payment which is *contrary to justice, honesty, modesty, or good morals*, thus, amounting to "**moral turpitude.**" This is precisely the logic behind the Supreme Court ruling in the *aforecited Zari Case*

whereby the Court considered **"evasion of income tax"** as a crime which involves moral turpitude.

50. In a plethora of Supreme Court cases,¹⁸ Philippine jurisprudence has long recognized the time-honored **lifeblood doctrine** under which it is declared that **"taxes are the lifeblood of the nation,"** viz:

Taxes are the nation's lifeblood through which government agencies continue to operate and with which the State discharges its functions for the welfare of its constituents x x x Upon taxation depends the ability of the government to serve the people for whose benefit taxes are collected. To safeguard such interest, neglect or omission of government official entrusted with the collection of taxes should not be allowed to bring harm or detriment to the people. (*Emphases and underscoring supplied.*)

51. In the case of *Commissioner of Internal Revenue vs. Algue, Inc., et al.*,¹⁹ the Supreme Court exposed the dreadful consequences of "non-payment of taxes" which adequately explains why Philippine jurisprudence considers such omission as **"inherently immoral"** and is therefore a crime involving moral turpitude, *thus*:

It is said that taxes are what we pay for civilization society. Without taxes, the government would be paralyzed for lack of motive power to activate and operate it. Hence, despite the reluctance to surrender part of one's hard-earned income to the taxing authorities, every person who is able to must contribute his share in the running of the government. The government for its part, is expected to respond in the form of tangible and intangible benefits intended to improve the lives of the people and enhance their moral and material values. This symbiotic relationship is the rationale of taxation and should dispel the erroneous notion that it is an arbitrary method of exaction by those in the seat of power. (*Emphasis and underscoring supplied.*)

52. Non-payment of income tax is *akin* to a violation of Batas Pambansa Blg. 22, otherwise known as the *Anti-Bouncing Check*

¹⁸ G.R. No. 197525, *Visayas Geothermal Power Company vs. Commissioner of Internal Revenue*, 04 June 2014; G.R. No. L-22734, *Commission of Internal Revenue vs. Manuel B. Pineda*, 15 September 1967; G.R. No. 198677, *Commissioner of Internal Revenue vs. BASF Coating + Inks Phils., Inc.*, 26 November 2014; G.R. No. L-28896, *Commissioner of Internal Revenue vs. Algue, Inc., et al.*, 17 February 1988; G.R. No. 230861, *Asian Transmission Corporation vs. Commissioner of Internal Revenue*, 19 September 2018.

¹⁹ G.R. No. L-28896, 17 February 1988.

Law ("BP 22"),²⁰ which is consistently viewed by the Supreme Court as a crime involving moral turpitude. In the case of *Florentina A. Lozano vs. Hon. Antonio M. Martinez, et al.*,²¹ the Court examined the effects of the issuance of a worthless check and declared:

The effects of the issuance of a worthless check transcends the private interests of the parties directly involved in the transactions and **touches the interests of the community at large. The mischief it creates is not only a wrong** to the payee or holder, **but also an injury to the public**. The harmful practice of putting valueless commercial papers in circulation, multiplied a thousandfold, can very well pollute the channels of trade and commerce, injure the banking system and **eventually hurt the welfare of society and the public interest**. (*Emphases and underscoring supplied.*)

53. Understandably, the Court in the *Lozano Case* deemed it necessary to paraphrase the Black's Law Dictionary definition of "moral turpitude" by stating that "a drawer who issues an unfunded check *deliberately reneges on his private duties he owes his fellow men or society in a manner contrary to accepted and customary rule of right and duty, justice, honesty or good morals.*"

54. Further, in the case of *People of the Philippines vs. Atty. Fe T. Tuanda*,²² the Supreme Court held that a conviction for violation of BP 22 "**imports deceit**" and "**certainly relates to and affects the good moral character of a person.**" By way of analogy, the repeated non-filing of tax returns and non-payment of taxes by the Respondent from 1982 to 1985, and for which he was convicted, most certainly involves deceit and dishonesty.

55. In the United States ("US") case of *Carty vs. Ashcroft*,²³ the US Court had the occasion to decide on whether "intent to evade" is synonymous with "intent to defraud" *in connection with the need to determine whether willful failure to file state income taxes is a crime involving moral turpitude*. This American jurisprudence proves to be very instructive. Although US case law is not binding on our courts, it has persuasive value that further supplements Philippine authorities and jurisprudence.

56. In said case, the US Court postulated that **crimes of moral turpitude** are "basically of two types, those involving fraud and those

²⁰ Batas Pambansa Blg. 22, *An Act Penalizing the Making or Drawing and Issuance of a Check Without Sufficient Funds or Credit and For Other Purposes*, 03 April 1979.

²¹ G.R. No. L-63419, 18 December 1986.

²² A.M. No. 3360, 30 January 1990.

²³ 395 F.3d 1081 (9th Cir. 2005), 25 January 2005.

involving grave acts of baseness or depravity." The US Court stated that ***tax evasion falls within the first category*** – that involving fraud. It said that "[e]ven if intent to defraud is not explicit in the statutory definition, ***a crime nevertheless may involve moral turpitude if such intent is 'implicit in the nature of the crime.'***"

57. With such clarity of thought, the US Court held that ***"[I]ntent to defraud is implicit in willfully failing to file a tax return with the intent to evade taxes."*** It emphasized that by ***"willfully failing to file his tax returns, he attempted to deprive the government of revenue – or, in other words, to obtain a free pass on taxes."*** The purpose of tax collection in the Philippines, the US, and all other jurisdictions is the same – to enable the government to run and to provide services to its people. In the instant case, Respondent contemptuously disregarded the supreme importance of tax collection to the public good and the public interest. It shows his apathy towards, if not disdain for the tax laws and the fiscal system that sustain the government, this country, and its people.

58. In certain cases, people fail to pay their taxes because they are not aware that taxes are due. For instance, social media influencers or online sellers these days may not have paid the taxes on their income for the simple reason that they are not knowledgeable of the fact that business transactions or services rendered via the internet may carry tax or legal consequences.

59. This is not the case with Respondent who was a public official and was fully aware that he had the civic and moral duty to pay the correct taxes to the government. **Notwithstanding the claim that Respondent was abroad during the relevant years, he cannot feign ignorance and deny accountability for failing to file the tax returns and pay the deficiency income taxes thereon. He cannot shift the blame for such failures to his "staff" and invoke that he had been deprived of his constitutional right to due process. He had all the means, resources, influence, and people in the Philippines at his beck and call to ensure that all affairs in the country were in order.** More so, he had all the time to rectify these violations from the moment that demands from the Bureau of Internal Revenue ("BIR") to comply were sent to him. Yet, to date, years after the Court had ordered him to settle his income tax deficiencies, he still has refused to pay. Instead of abiding by the lawful order of the Court, true to form, he hired lawyers to resist the BIR, and he continues to evade responsibility for his convictions.

60. Interestingly, and to this day, Respondent has continued to disregard the rule of law by continuously failing to pay what is due from him, as attested to by the *Certification* dated 02 December 2021 of the Quezon City RTC Branch 105, *thus*:

"This is to certify that there is no record on file of:

1. Compliance of payment or satisfaction of the Decision of the Regional Trial Court dated July 27, 1995 or the Court of Appeals dated October 31, 1997;
2. Entry in the Criminal Docket of the RTC Decision dated July 27, 1995 as affirmed/modified by the Court of Appeals' Decision." (*Emphases and underscoring supplied.*)

A copy of the *Certification* by the Quezon City Regional Trial Court, Branch 105 dated 02 December 2021 as signed by the Officer-in-Charge, Ms. Rowena Sto. Tomas-Bacud (the "Certification"), is attached hereto as **Annex "B"**.

61. Absent any official document that would sufficiently counter the certification already made by the RTC, the fact remains that there is no existing official statement or document emanating from either the courts or the BIR proving that Respondent has indeed complied with and satisfied the CA Decision, *i.e., payment to the BIR of the deficiency income taxes due with interest at the legal rate until fully paid, in addition to other fines and surcharges.*

62. Contrary to the public statements made by Respondent and his supporters, the escape of the Marcoses, including Respondent, to Hawaii in February 1986 was not forced upon them. It was their deliberate choice to flee Malacañang Palace to save their skin from the justice that would have been exacted by the raging People Power Revolt for all that the country and its people had suffered during the dark years of Martial Law.

63. Respondent continues and persistently denies responsibility for any wrongdoing and violation whatsoever. In Section 22 of Respondent's COC filed on 06 October 2021 before this Honorable Commission, he unqualifiedly swore under oath that he has not been convicted for an offense which carries with it the accessory penalty of perpetual disqualification. Respondent had no qualms in committing this perjurious act despite his conviction as shown by the *Entry of Judgment* dated 31 August 2001. Indeed, it is a true hallmark of Respondent and his family to never admit to, and repent for, any sin and crime that they have committed, even in the face of undeniable facts and indisputable proofs showing guilt beyond reasonable doubt.

64. Verily, **taking into consideration all circumstances, the presence of "moral turpitude" is distinct and unequivocal in this case.** It will be a mockery to Philippine democracy and to all those

who perished and suffered for its sake, to allow Respondent, under these circumstances, to be granted the opportunity to be the President of this country.

65. Respondent's obstinate evasion of these basic and fundamental obligations to file income tax returns for the relevant years and to pay the correct income tax due thereon, which he could have done during the pendency of the cases before the RTC and the CA, and his consistent willful failure to do so until his conviction and, apparently, up to this very day, clearly constitute "**moral turpitude**," as defined under Philippine jurisprudence. This manifests Respondent's total lack of respect for the judicial process and the law, and his undeniable disregard of the public good.

66. Parenthetically, the President of the Philippines wields enormous power in managing public funds that are comprised of taxes being paid by Filipino citizens. Considering that Respondent manifested his aversion to properly contribute to the public funds, and that Respondent resisted and, until this very day, refuses to acknowledge that it was his civic and moral duty to pay correct taxes for the years 1982 to 1985, then he should not be allowed to exercise power which entails management of taxes collected from the people.

67. Payment of taxes and ensuring that the people would hold sacred this responsibility are so vital to the country's survival that violation and conviction of any crime under the NIRC of 1977 would be penalized with fine in addition to the interest and surcharges for the taxes due,²⁴ but in the case of a public officer or employee, **the accessory penalty of dismissal from the public service and perpetual disqualification from holding any public office, from voting and from participating in any election**, shall also be imposed.²⁵ This clearly applies to Respondent being a public officer and having been convicted for a crime under the NIRC.

68. The NIRC of 1977, which contains the foregoing penalties, applies in this case as the law, **as amended by an act of no less than Respondent's father**,²⁶ became effective on 01 January 1986

²⁴ Section 286 (a) (renumbered as Section 252 (a) in EO 273) of the NIRC of 1977 provides that: "*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.*"

²⁵ Section 286 (c) (renumbered as Section 252 (a) in EO 273) of the NIRC of 1977 provides that: "*x x x 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 x x x*"

²⁶ Presidential Decree No. 1994 dated 5 November 1985 which became effective on 1 January 1986, amended, among others, Title XI of the NIRC of 1977. This

while Respondent's violation of said law started on 15 April 1986, the due date for filing the income tax return for the taxable year 1985.

69. The gravity of the offense arising from the NIRC is evident from the seriousness of the penalties imposed to deter the public from violating it. Truly, such an offense constitutes a crime involving **moral turpitude**.

70. Lastly, as a public figure and a government official, Respondent sets the example that his constituents may deem worthy of emulation. His deliberate failure to file income tax returns and to pay the correct taxes set a bad example to those who may easily be lured to think that they should likewise avoid the payment of correct taxes. Respondent, in this regard, has neither moral suasion nor authority to require the citizens to pay their taxes.

71. In view of the foregoing discussion, it is beyond question that Respondent has been found guilty by final judgment of crimes involving moral turpitude. By reason thereof, it becomes imperative for, and it behooves, this Honorable Commission to declare that Respondent is perpetually disqualified to run for or to hold any elective position, much less for the position of Philippine President.

RESPONDENT IS DISQUALIFIED TO RUN FOR OR TO HOLD ANY ELECTIVE POSITION, MUCH LESS THE POSITION OF PHILIPPINE PRESIDENT, FOR HAVING BEEN FOUND GUILTY, BY FINAL JUDGMENT, OF A CRIME THAT CARRIES THE PENALTY OF MORE THAN EIGHTEEN (18) MONTHS PURSUANT TO SECTION 12 OF THE OMNIBUS ELECTION CODE.

72. Section 12 of the OEC expressly provides that *any person who has been **sentenced by final judgment for any offense for which he has been sentenced to a penalty of more than eighteen (18) months*** shall be disqualified to be a candidate for and to hold any public office.

73. As discussed earlier, the CA upheld Respondent's "**guilt beyond reasonable doubt**" as to his violation of Section 45 of the NIRC of 1977, which included his conviction under Criminal Case No. Q-91-24391 carrying the **penalty of imprisonment of three (3)**

same provision was later renumbered as Section 252 pursuant to Executive Order (EO) No. 273 approved on 25 July 1987.

years (or equivalent to thirty-six [36] months) and a payment of a fine of Thirty Thousand Pesos (PhP30,000.00).

74. The CA Decision did not explain the reason it dropped the prison sentence against Respondent, even though the NIRC of 1977, on which the charges were based, states that a person convicted of failure to file a tax return is to be punished with **both** a fine and imprisonment. Notwithstanding the CA's erroneous omission of the penalty of imprisonment, herein Petitioners firmly state that the correct penalty of fine **and** imprisonment, as explicitly and expressly prescribed under Section 254 of the NIRC of 1977, in cases where there is "**willful failure to make a return**" should be considered for purposes of determining the qualification of the Respondent to run for public office, viz:

*Sec. 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 any record, or supply 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 not less than ten thousand pesos (PhP10,000.00) and imprisonment of not less than one (1) year but not more than ten (10) years.** (Emphases and underscoring supplied.)*

75. Section 254 of the NIRC of 1977, clearly mandates that the penalty for willful failure to pay income tax and to make a return shall consist of both fine **and** imprisonment.

76. It is basic in the rules of statutory construction that *where the law is clear and free from any doubt or ambiguity, there is no room for construction or interpretation*, as often echoed in Philippine jurisprudence,²⁷ thus:

A cardinal rule in statutory construction is that when the law is clear and free from any doubt or ambiguity, there is no room for construction or interpretation. There is only room for application. As the statute is clear, plain, and free from ambiguity, it must be given its literal meaning and applied without attempted interpretation. This is what is known as the plain-meaning rule or *verba legis*. It is expressed in the maxim, *index animi sermo*, or "speech is the index of intention." Furthermore, there is the maxim *verba legis non est*

²⁷ G.R. No. 186400, *Cynthia S. Bolos vs. Danilo T. Bolos*, 20 October 2010.

recedendum, or “from the words of a statute there should be no departure.” (*Emphasis and underscoring supplied.*)

77. Applying the wisdom of the Court, there is no doubt that the penalty provided under Section 254, in relation to a violation of Section 45 of the NIRC of 1977, is indeed clear and free from ambiguity:

“x x x in addition to other penalties provided by law, upon conviction thereof, be fined not less than ten thousand pesos (PhP10,000.00) and imprisonment of not less than one (1) year but not more than ten (10) years.” (*Emphases and underscoring supplied.*)

78. Verily, although the CA Decision only imposed the fine component of the penalty meted out in the RTC Decision, the **“penalty of imprisonment”** which should go hand in hand with the **“penalty of fine”** cannot simply be disregarded for purposes of determining the qualification of Respondent to run for public office, more so where the CA affirmed Respondent’s **“guilt beyond reasonable doubt”** for violation of Section 45 of the NIRC of 1977 or for his *“failure to file income tax returns for the taxable years 1982 to 1985.”*

79. Besides, a careful examination of the body of the CA Decision readily discloses that the CA failed to provide a reason for what appears to be a **clear mistake** in the removal of the penalty of imprisonment from the conviction. Hence, **the CA Decision is manifestly a void judgment.**

80. The **“modification”** of the RTC Decision pertains solely to Respondent’s reversal of his conviction as to the charges of violation of Section 50 given that the CA still declared that Respondent is **“guilty beyond reasonable doubt”** as to the charges of violation of Section 45 of the NIRC of 1977. Thus, with regard to Respondent’s conviction for his violation of Section 45, **“there is only room for the application”** of the corresponding correct penalty.

81. The Court is categorical in saying that **“all proceedings founded on the void judgment [or act] are themselves regarded invalid.** In other words, a void judgment [or act] is regarded as a nullity, and the situation is the same as it would be if there were no judgments [or act].”²⁸ In this case, considering that the CA Decision may be deemed void for erroneously omitting the

²⁸ *Onstott vs. Upper Tagpos Neighborhood Association, Inc.* G.R. No. 221047, 14 September 2016 citing *Republic vs. Court of Appeals*, 368 Phil. 412, 425 (1999).

imprisonment penalty imposed in the RTC Decision, the RTC Decision therefore stands.

82. In view of the foregoing discussion, it is beyond question that Respondent has been found guilty by final judgment for an offense for which he has been sentenced to a penalty of more than eighteen (18) months. By reason thereof, it becomes imperative for, and it behooves, this Honorable Commission to declare that Respondent is perpetually disqualified to run for or to hold any elective position, much less for the position of Philippine President.

ASSUMING, ARGUENDO, THAT THE PROVISIONS OF THE OEC DO NOT APPLY, RESPONDENT IS STILL DISQUALIFIED TO RUN FOR OR TO HOLD ANY ELECTIVE POSITION, MUCH LESS FOR THE POSITION OF PHILIPPINE PRESIDENT, FOR HAVING BEEN ACTUALLY SENTENCED TO PRISION CORRECCIONAL AND IS THEREBY EFFECTIVELY DEPRIVED OF HIS 'RIGHT OF SUFFRAGE' PURSUANT TO ARTICLE 43 OF THE REVISED PENAL CODE IN RELATION TO SECTION 2, ARTICLE VII OF THE 1987 PHILIPPINE CONSTITUTION.

83. As elaborated upon in the previous discussion, the penalties imposed in the RTC Decision included *prision correccional* (in this case, three years), which disqualifies Respondent from running for any public office under Section 12 of OEC.

84. Assuming, *arguendo*, that the provisions of the OEC do not apply, Respondent is still disqualified to run for or to hold any elective position, much less for the position of Philippine President, as the RPC finds application to the convictions of Respondent.

85. In particular, Article 73 of the RPC states that "[W]henever 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 and 44** of this Code, ***it must be understood that the accessory penalties are also imposed upon the convict.***"

86. In turn, Article 43 of the RPC defines *prision correccional* and its accessory penalties, to wit:

*[T]he penalty of prision correccional shall carry with it that of suspension from public office, from the right to follow a profession or calling, and that of **perpetual special***

disqualification from the right of suffrage, if the duration of said imprisonment shall exceed eighteen months. The offender shall suffer the disqualification provided in the article although pardoned as to the principal penalty, unless the same shall have been expressly remitted in the pardon.

87. Further, Article 10 of the RPC clearly states that offenses which are or in the future may be **punishable under special laws** are not subject to the provisions of the RPC but **the RPC shall be supplementary to such laws**, unless the latter should especially provide the contrary. **This means that the RPC is suppletory to the NIRC, the latter being a special law.**

88. In this case, Respondent was imposed the penalty of imprisonment of three (3) years by the RTC under Criminal Case No. Q-91-24391 and this is covered by *prision correccional*. Thus, **Respondent's mere conviction under Criminal Case No. Q-91-24391 already carries with it the accessory penalty under the RPC of perpetual disqualification from the right of suffrage**, even if the CA later removed the penalty of imprisonment, albeit contrary to the express provisions of the law.

89. It bears emphasis that the RPC uses the word "impose," in which case the **mere imposition** of *prision correccional* by the RTC upon the Respondent would automatically trigger the application of Article 43 of the RPC. The erroneous deletion of the penalty of imprisonment by the CA, being a "void judgment" as discussed earlier, does not affect Respondent's perpetual disqualification.

90. Furthermore, Section 2, Article VII (Executive Department) of the 1987 *Philippine Constitution* is clear in that **"[N]o person may be elected President unless he is a natural-born citizen of the Philippines, a registered voter x x x"**. Applied, given Respondent's conviction under Criminal Case No. Q-91-24391 by the RTC, which carried the penalty of *prision correccional*, **he is therefore** perpetually disqualified from the right of suffrage and **cannot be a registered voter.**

91. All things considered, Respondent is indeed perpetually disqualified from running for or to hold any elective position, much less for the position of Philippine President, pursuant to the fundamental law of the land. Although Respondent is a "registered voter" on paper, such registration is void because he is perpetually disqualified from the right of suffrage.

92. By reason thereof, it becomes imperative for, and it behooves, this Honorable Commission to declare that Respondent is

perpetually disqualified to run for or to hold any elective position, much less for the position of Philippine President.

ASSUMING, ARGUENDO, THAT THE PROVISIONS OF THE OEC DO NOT APPLY AND THE IMPOSED PENALTY OF PRISION CORRECCIONAL BY THE RTC WILL NOT BE CONSIDERED, RESPONDENT IS DISQUALIFIED TO RUN FOR OR TO HOLD ANY ELECTIVE POSITION, MUCH LESS FOR THE POSITION OF PHILIPPINE PRESIDENT, IN VIEW OF HIS CONVICTION FOR VIOLATION OF SECTION 45 OF THE NIRC OF 1977 WHICH IN ITSELF ALREADY CARRIES THE ACCESSORY PENALTY OF 'PERPETUAL DISQUALIFICATION' FROM PUBLIC OFFICE PURSUANT TO SECTION 286 OF THE NIRC OF 1977.

93. Assuming, *arguendo*, that the imposed penalty of *prision correccional* in the RTC Decision will not be considered in determining the qualification of Respondent to run for public office, **the mere fact of his conviction for violating Section 45 of the NIRC of 1977²⁹ already carries with it the accessory penalty of perpetual disqualification from public office under Section 286 of the NIRC of 1977,³⁰ viz:**

"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 x x x 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." (Emphases and underscoring supplied.)

94. Under Section 286 of the NIRC of 1977, it is sufficient that there is conviction of a crime penalized by the NIRC. The applicability and efficacy of the accessory penalty of **perpetual disqualification** for such conviction is irrespective of whether the penalty imposed

²⁹ Court of Appeals *Decision* dated 31 October 1997 in Case No. CA-G.R. CR No. 18569.

³⁰ Presidential Decree No. 1994 dated 5 November 1985 which became effective on 1 January 1986, amended, among others, Title XI of the NIRC of 1977. This same provision was later renumbered as Section 252 pursuant to Executive Order (EO) No. 273 approved on 25 July 1987.

includes imprisonment of **more than eighteen (18) months or for a crime involving moral turpitude.**

95. In the case of Respondent, his conviction by the RTC and the CA of a crime penalized under the NIRC perpetually bars him by operation of law from being elected in any public office. His conviction became **final and executory** after he withdrew his appeal before the Supreme Court in 2001.³¹

96. Considering the transcendental importance of summarily resolving the question of Respondent's qualification to run for the highest office in the land and putting an end to the confusion and division this case sows to the public and the electorate, it becomes imperative to disqualify the Respondent without haste based on the indisputable application of Section 286 of the NIRC of 1977,³² **which expressly provides that any person convicted of a crime penalized by the NIRC, in the case of public officer or employee, shall be dismissed from the public service and perpetually disqualified from holding any public office.**

97. In view thereof, it becomes imperative for, and it behooves, this Honorable Commission to declare that Respondent is **perpetually disqualified** to run for or to hold any elective position, much less for the position of Philippine President.

PRAYER

WHEREFORE, premises considered, it is most respectfully prayed that this Honorable Commission:

- (a) **GRANT** the instant *Petition for Disqualification* for the reasons stated thereabove; and
- (b) **PERPETUALLY DISQUALIFY** Respondent Ferdinand "Bongbong" Romualdez Marcos, Jr. to run for any elective position, or from pursuing his candidacy as President of the Philippines in the forthcoming 2022 *Philippine National Elections* if not yet elected, or if elected, from holding the said elective public office, on the following grounds:

³¹ Supreme Court *Resolution* dated 08 August 2001 which became final and executory in the *Entry of Judgment* dated 31 August 2001.

³² Presidential Decree No. 1994 dated 5 November 1985, which became effective on 1 January 1986, amended, among others, Title XI of the NIRC of 1977. This same provision was later renumbered as Section 252 pursuant to Executive Order (EO) No. 273 approved on 25 July 1987.

- (i) For having been sentenced for crimes involving **"moral turpitude,"** as provided under Section 12 of the *Omnibus Election Code*, given that Respondent was convicted eight (8) times by the RTC and that the Court of Appeals affirmed his ***"guilt beyond reasonable doubt"*** in the four (4) convictions resulting from his deliberate failure "to file his income tax returns" and "to pay the proper income taxes" for years 1982, 1983, 1984, and 1985;
- (ii) For having been sentenced by final judgment for an offense for which he has been sentenced to a penalty of more than eighteen (18) months, as provided under Section 12 of the *Omnibus Election Code*, considering that the Court of Appeals affirmed the Respondent's ***"guilt beyond reasonable doubt"*** in the four (4) convictions by the RTC, including his conviction under Criminal Case No. Q-91-24391 which carried the **penalty of imprisonment of three (3) years**, and which has become final and executory;
- (iii) For having been **perpetually disqualified from the 'right of suffrage'** pursuant to Article 43 of the *Revised Penal Code* in relation to Section 2, Article VII of the *1987 Philippine Constitution*, given that Respondent has been actually sentenced to *prision correccional* or imprisonment of three (3) years under the NIRC; and
- (iv) For having been **perpetually disqualified from holding any public office** pursuant to Section 286 of the National Internal Revenue Code of 1977, as amended, considering that Respondent is a public officer convicted of a crime penalized by the NIRC.

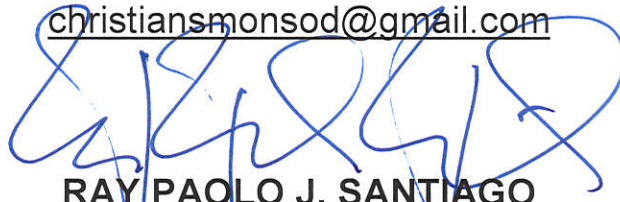
Other reliefs that are just and equitable in the premises are likewise prayed for.

Makati City for the City of Manila, 07 December 2021.



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PTR No. 2046357 / 04-Jan-2021 / Bacoar City
IBP Lifetime No. 014282 / 18-Jan-2016 / Cavite
Roll of Attorneys No. 58809
MCLE Compliance No. VI-0022243 / 04-04-2019
tristan.arnesto@gmail.com

COPY FURNISHED:

FERDINAND "BONGBONG" R. MARCOS, JR.

Respondent

Ground Floor Sunset View Towers,
2230 Roxas Boulevard, Pasay City 1300
Metro Manila

EXPLANATION

Due to time lack of material time and heavy delivery schedule of the process server, aggravated by distance constraints, the undersigned counsel was constrained to effect the service of this pleading upon the adverse party via registered mail and/or via licensed courier.


TRISTAN G. ARNESTO

Republic of the Philippines)
City of Makati) S.S.

VERIFICATION AND CERTIFICATION
OF NON-FORUM SHOPPING

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

MARGARITA S. SALANDANAN	Tower B, M Place Residences, Mother Ignacia Avenue, South Triangle, Quezon City
CRISANTO D. PALABAY	Casa Felicidad, Dili, Bauang, La Union
MARIO F. BEN	#67 Purok III, Barangay Camansi, City of San Fernando, La Union
DANILO A. CONSUMIDO	101 Isarog Street, La Loma, Quezon City
GIL F. DERILO	Lot 7, Block 10 Vista del Rio Subdivision, Poblacion Aringay, La Union
RAOUL H. TIVIDAD	097 Gapuz, Zigzag Road, Barangay II, City of San Fernando, La Union
NIDA M. GATCHALLAN	69 De Guzman Street, Central West, Bauang, La Union
NOMER CALULOT KUAN	San Nicolas Norte, Agoo, La Union

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

1. We are the Petitioners in the above captioned case.
2. The allegations therein are true and correct, based on personal knowledge or authentic documents.
3. The pleading is not filed to harass, cause unnecessary delay, or needlessly increase the cost of litigation.
4. The factual allegations therein have evidentiary support or, if specifically so identified, will likewise have evidentiary support after a reasonable opportunity for discovery.
5. We have not commenced any action or proceeding involving the same issues in the Supreme Court, the Court of Appeals or any other tribunal or agency, and to the best of our knowledge, no such action or proceeding is pending in the Supreme Court, the Court of Appeals or any other tribunal or agency.

6. If we should learn thereafter that a similar action or proceeding has been filed or is pending before these courts or tribunal or agency, we undertake to report that fact to the Court within five (5) days therefrom.

IN WITNESS WHEREOF, we have hereunto set our hands this 7th day of December 2021 at Makati City, Metro Manila, Philippines.


Margarita S. Salandanan


Crisanto D. Palabay


Mario F. Ben


Danilo A. Consumido


Gil F. Derilo


Raoul H. Tividad



Nida M. Gatchallan


Nomer C. Kuan

SUBSCRIBED AND SWORN to before me this 7th day of December 2021 at Makati City, Metro Manila, Philippines, the abovenamed affiants exhibiting and presenting to me competent evidence of their identities with the following particulars:

AFFIANT	COMPETENT EVIDENCE OF IDENTITY	VALIDITY / PLACE OF ISSUE
MARGARITA S. SALANDANAN	Unified Multi-Purpose ID CRN-0033-1897988-8	[No expiration] / Republic of the Phils. UMID
CRISANTO D. PALABAY	BIR TIN Card TIN No. 184-740-084	Issued on 26 January 2009 / Bureau of Internal Revenue
MARIO F. BEN	Senior Citizen Card No. 25153	Issued on 15 September 2020 / Senior Citizens Affairs Office
DANILO A. CONSUMIDO	Philippine Driver's License No. N06-81-007410	Valid until 12 October 2023 / Land Transportation Office
GIL F. DERILO	Philippine Driver's License No. A04-98-063482	Valid until 14 December 2027 / Land Transportation Office
RAOUL H. TIVIDAD	Phil. Identification Card No. 2381-4785-1972-8674	[No expiration] / Republic of the Philippines
NIDA M. GATCHALLAN	Philippine Driver's License No. A04-20-008487	Valid until 16 September 2025 / Land Transportation Office
NOMER C. KUAN	Unified Multi-Purpose ID CRN-0001-1694213-3	[No expiration] / Republic of the Phils. UMID

Doc. No. 438 ;
Page No. 89 ;
Book No. VI ;
Series of 2021.



RONHEL VINN A. PAPA
Appointment No. M-08 (2020-2021)
Notary Public For Makati City
Until December 31, 2021
27th Floor, 88 Corporate Center
141 Sedeño St., Salcedo Village, Makati City
Roll No. 73157
PTR No. 8528940/ 01-04-2021/ Makati City
IBP No. 141153/ 01-04-2021/ Makati City Chapter

Republic of the Philippines)
City of Makati) S.S.

AFFIDAVIT OF SERVICE

I, Jessie Gravoso Padoc, of legal age, with postal address at Room 101, Ateneo Professional Schools Building, 20 Rockwell Drive, Rockwell Center, Makati City, after having been duly sworn to in accordance with law, do hereby depose and state that I served a copy of the following pleading:

PETITION FOR DISQUALIFICATION

In the case entitled ***Margarita Salonga Salandanan, et al. vs. Ferdinand "Bongbong" Romualdez Marcos, Jr.*** before the Commission on Elections (COMELEC) pursuant to Sections 2, 4, 5, 7, 15, and 17, Rule 13 of the Rules of Court, as follows:

By Registered Mail or by Private Courier to:

FERDINAND ROMUALDEZ MARCOS, JR.
Ground Floor Sunset View Towers
2230 Roxas Boulevard, Pasay City

By causing the service of a copy on this 7th day of December 2021, at Makati City, as evidenced by Registry Receipt No./Tracking No. _____, hereto attached and indicated after the name of the addressee, and with instructions to the postmaster to return the mail to the sender after ten (10) days, if undelivered.

By Personal Filing to:

COMMISSION ON ELECTIONS
Palacio del Gobernador
General Luna Street corner
Andres Soriano, Jr. Avenue
Intramuros, Manila

IN WITNESS WHEREOF, I have hereunto set my hand this 7th day of December 2021 at Makati City, Metro Manila, Philippines.



JESSIE GRAVOSO PADOC
Affiant

SUBSCRIBED AND SWORN to before me this 7th day of December 2021 at Makati City, Metro Manila, Philippines, with affiant exhibiting to me his Bureau of Internal Revenue (BIR) Tax Identification (TIN) Card No. 237-435-095-000 issued on 11 January 2013.

Doc. No. 439 ;
Page No. 89 ;
Book No. VI ;
Series of 2021.




RONHEL VINN A. PAPA
Appointment No. M-08 (2020-2021)
Notary Public For Makati City
Until December 31, 2021
27th Floor, 88 Corporate Center
141 Sedeño St., Salcedo Village, Makati City
Roll No. 73157
PTR No. 8528940/ 01-04-2021/ Makati City
IBP No. 141153/ 01-04-2021/ Makati City Chapter



Republic of the Philippines
COMMISSION ON ELECTIONS
Manila

CERTIFICATE OF CANDIDACY FOR PRESIDENT



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

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

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

1. NAME:

1.1 Last Name: **MARCOS**

1.2 First Name: **FERDINAND JR.**

1.3 Middle Name: **ROMUALDEZ**

2. NICKNAME OR STAGENAME: (Indicate only one nickname or stage name)
BONG BONG

3. OFFICIALLY NOMINATED BY: (Attach CONA)
PARTIDO FEDERAL NG PILIPINAS ("PFP")
(Indicate Party/Coalition of Political Parties)

4. Name to appear on the Official Ballot not to exceed thirty (30) characters: (Including spaces, letters, numbers, symbol and punctuation)
MARCOS, FERDINAND "BONG BONG" R,
(Last Name, First Name OR Nickname, and Acronym of Political Party Affiliation as stated in Items 1 to 3)
(In case of a legally married female candidate, she has the option to choose either her maiden name, married name or both)

5. RESIDENCE/ADDRESS:

5.1 Province: **ILOCOS NORTE**

5.2 City/Municipality: **BATAC**

5.3 Barangay: **LACUB**

5.4 House No. / Street / Subdivision: **10**

6. ADDRESS FOR ELECTION PURPOSES: (Could be the same as No. 5)
(Date: In case of change of address, please notify immediately the COMELEC Office where the COC was filed. Otherwise, notice sent to the herein indicated address shall be deemed served.)
O.F. SUNSET VIEW TOWER, 2330 ROXAS BOULEVARD, PASAY CITY 1300

7. PERIOD OF RESIDENCE IN THE PHILIPPINES UP TO THE DAY BEFORE MAY 9, 2022:

64 No. of Years **07** No. of Months

8. I AM:

1. A NATURAL BORN FILIPINO CITIZEN.
2. A NATURAL BORN RESIDENT OF, OR AN IMMIGRANT TO, A FOREIGN COUNTRY.
3. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
4. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
5. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
6. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
7. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
8. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
9. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
10. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
11. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
12. A PERSON WITH A SHORTER RESIDENCY OF FOREIGN CITIZENSHIP. (IF APPLICABLE, ATTACH A COPY)
13. I WILL FILE, WITHIN THE OFFICE OF THE COMMISSION, WITHIN THIRTY (30) DAYS AFTER ELECTION DAY, MY FULL, TRUE AND ITEMIZED STATEMENT OF CONTRIBUTIONS AND EXPENDITURES (DOCE) IN CONNECTION WITH THE ELECTIONS.
14. I WILL SUPPORT AND DEFEND THE CONSTITUTION OF THE REPUBLIC OF THE PHILIPPINES AND WILL MAINTAIN TRUE FAITH AND ALLEGIANCE THERETO. I WILL OBEY THE LAWS, LEGAL ORDERS AND DECREES PROMULGATED BY THE DULY CONSTITUTED AUTHORITIES. I IMPOSE THIS OBLIGATION UPON MYSELF VOLUNTARILY, WITHOUT MENTAL RESERVATION OR PURPOSE OF EVASION.
15. I GIVE MY CONSENT TO THE COMMISSION ON ELECTIONS TO COLLECT, DISCLOSE OR SHARE, AND PROCESS THE PERSONAL DATA I PROVIDED HEREIN FOR ELECTION AND OTHER LAWFUL PURPOSES IN ACCORDANCE WITH THE PRIVACY NOTICE AT THE BACK OF THIS FORM, AND AS MAY BE AUTHORIZED BY EXISTING LAWS.

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

FERDINAND R. MARCOS, JR.
Signature of Candidate Over Printed Name

05 OCT 2021 **OATH TAGUIG CITY**
Notary Public for and in Taguig City
31st Street corner 8th Avenue
Bonifacio Global City, Taguig 1534
Application No. 25 (2021-2022)
Attorney's Roll No. 65680
PTR No. A-5075068 / 1-05-21/Taguig City
IBP No. 153861/01-19-21/OC
MCLE Compliance No. VI-0025244/4-8-19

15. SEX:
☒ Male ☐ Female

16. AGE:
64

17. DATE OF BIRTH:
09 — **13** — **1957**
Month — Day — Year

18. PLACE OF BIRTH:
City/Town: **MANILA**
Province: **NCR**

19. CIVIL STATUS:
☐ Single ☒ Married ☐ Widowed
Full Name of Spouse, if married:
LOUISE ARANETA - MARCOS

20. PROFESSION OR OCCUPATION:
OWNER

21.
☒ I AM A REGISTERED VOTER OF
☐ I WILL BE A REGISTERED VOTER OF
Barangay: **LACUB**
City/Town: **BATAC CITY**
Province: **ILOCOS NORTE**

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

PAUL JOSEPH V. MERCADO
Notary Public for and in Taguig City
31st Street corner 8th Avenue
Bonifacio Global City, Taguig 1534
Application No. 25 (2021-2022)
Attorney's Roll No. 65680
PTR No. A-5075068 / 1-05-21/Taguig City
IBP No. 153861/01-19-21/OC
MCLE Compliance No. VI-0025244/4-8-19

06808888

IS FREE OF CHARGE

My Stamp)

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

**REPUBLIC OF THE PHILIPPINES
REGIONAL TRIAL COURT
NATIONAL CAPITAL JUDICIAL REGION
BRANCH 105, QUEZON CITY**

**PEOPLE OF THE PHILIPPINES,
Plaintiff,**

-versus-

**CRIM.CASE NOS. Q-91-24390
Q-91-24391
Q-92-29212 to
Q-92-29217**

**FERDINAND R. MARCOS, JR.,
Accused.**


x ----- x

CERTIFICATION

This is to certify that there is no record on file of:

1. Compliance of payment or satisfaction of the Decision of the Regional Trial Court dated July 27, 1995 or the Court of Appeals dated October 31, 1997;
2. Entry in the Criminal Docket of the RTC Decision dated July 27, 1995 as affirmed/ modified by the Court of Appeal's Decision.

Given this 2nd day of December 2021, Quezon City, Philippines.


ROWENA STO. TOMAS-BACUD
Officer-In-Charge