

THE PEOPLE OF THE PHILIPPINES, PLAINTIFF, VS. EUSEBIO NAZARIO, ACCUSED APPELLANT.

G.R. No. L-44143. August 31, 1988

Ponente: SARMIENTO, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/8fb5e1c8704e/>

SARMIENTO, J.:

The petitioner was charged with violation of certain municipal ordinances of the municipal council of Pagbilao, in Quezon province. By way of confession and avoidance, the petitioner would admit having committed the acts charged but would claim that the ordinances are unconstitutional, or, assuming their constitutionality, that they do not apply to him in any event.

The facts are not disputed:

This defendant is charged of the crime of Violation of Municipal Ordinance in an information filed by the Provincial Fiscal, dated October 9, 1968, as follows:

That in the years 1964, 1965 and 1966, in the Municipality of Pagbilao, Province of Quezon, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, being then the owner and operator of a fishpond situated in the barrio of Pinagbayanan, of said municipality, did then and there willfully, unlawfully and feloniously refuse and fail to pay the municipal taxes in the total amount of THREE HUNDRED SIXTY TWO PESOS AND SIXTY TWO CENTAVOS (P362.62), required of him as fishpond operator as provided for under Ordinance No. 4, series of 1955, as amended, in spite of repeated demands made upon him by the Municipal Treasurer of Pagbilao, Quezon, to pay the same.

Contrary to law.

For the prosecution the following witnesses testified in substance as follows;

MIGUEL FRANCIA, 39 years of age, married, farmer and resident of Lopez, Quezon -

In 1962 to 1967, I resided at Pinagbayanan, Pagbilao, Quezon. I know the accused as I worked in his fishpond in 1962 to 1964. The fishpond of Nazario is at Pinagbayanan, Pagbilao, Quezon. I worked in the clearing of the fishpond, the construction of the dikes and the catching of fish.

On cross-examination, this witness declared:

I worked with the accused up to March 1964.

NICOLAS MACAROLAY, 65 years of age, married, copra maker and resident of Pinagbayanan, Pagbilao, Quezon -

I resided at Pinagbayanan, Pagbilao, Quezon since 1959 up to the present. I know the accused since 1959 when he opened a fishpond at Pinagbayanan, Pagbilao, Quezon. He still operates the fishpond up to the present and I know this fact as I am the barrio captain of Pinagbayanan.

On cross-examination, this witness declared:

I came to know the accused when he first operated his fishpond since 1959.

On re-direct examination, this witness declared:

I was present during the catching of fish in 1967 and the accused was there.

On re-cross examination, this witness declared:

I do not remember the month in 1962 when the accused caught fish.

RODOLFO R. ALVAREZ, 45 years old, municipal treasurer of Pagbilao, Quezon, married -

As Municipal Treasurer I am in charge of tax collection. I know the accused even before I was Municipal Treasurer of Pagbilao. I have written the accused a letter asking him to pay his taxes (Exhibit B). Said letter was received by the accused as per registry return receipt, Exhibit B-1. The letter demanded for payment of P362.00, more or less, by way of taxes which he did not pay up to the present. The former Treasurer, Ceferino Caparros, also wrote a letter of demand to the accused (Exhibit C). On June 28, 1967, I sent a letter to the Fishery Commission (Exhibit D), requesting information if accused paid taxes with that office. The Commission sent me a certificate (Exhibits D-1, D-2 & D-3). The accused had a fishpond lease agreement. The taxes unpaid were for the years 1964, 1965 and 1966.

On cross-examination, this witness declared:

I have demanded the taxes for 38.10 hectares.

On question of the court, this witness declared:

What I was collecting from the accused is the fee on fishpond operation, not rental.

The prosecution presented as part of their evidence Exhibits A, A-1, A-2, B, B-2, C, D, D-1, D-2, E, F, F-1 and the same were admitted by the court, except Exhibits D, D-1, D-2 and D-3 which were not admitted for being immaterial.

For the defense the accused EUSEBIO NAZARIO, 48 years of age, married, owner and general manager of the ZIP Manufacturing Enterprises and resident of 4801 Old Sta. Mesa, Sampaloc, Manila, declared in substance as follows:

I have lived in Sta. Mesa, Manila, since 1949. I buy my Residence Certificates at Manila or at San Juan. In 1964, 1965 and 1966, I was living in Manila and my business is in Manila and my family lives at Manila. I never resided at Pagbilao, Quezon. I do not own a house at Pagbilao. I am a lessee of a fishpond located at Pagbilao, Quezon, and I have a lease agreement to that effect with the Philippine Fisheries Commission marked as Exhibit 1. In 1964, 1965 and 1966, the contract of lease, Exhibit 1, was still existing and enforceable. The Ordinances Nos. 4, 15 and 12, series of 1955, 1965 and 1966, were translated into English by the Institute of National Language to better understand the ordinances. There were exchange of letters between me and the Municipal Treasurer of Pagbilao regarding the payment of the taxes on my leased fishpond situated at Pagbilao. There was a letter of demand for the payment of the taxes by the treasurer (Exhibit 3) which I received by mail at my residence at Manila. I answered the letter of demand, Exhibit 3, with Exhibit 3-A. I requested an inspection of my fishpond to determine its condition as it was not then in operation. The Municipal Treasurer Alvarez went there once in 1967 and he found that it was destroyed by the typhoon and there were pictures taken marked as Exhibits 4, 4-A, 4-B and 4-C. I received another letter of demand, Exhibit 5, and I answered the same (Exhibit 5-A). I copied my reference quoted in Exhibit 5-A from Administrative Order No. 6, Exhibit 6. I received another letter of demand from Tomas Ornedo, Acting Municipal Treasurer of Pagbilao, dated February 16, 1966, Exhibit 7, and I answered the same with the letter marked as Exhibit 7-A, dated February 26, 1966. I received another letter of demand from Treasurer Alvarez of Pagbilao, Exhibit 8, and I answered the same (Exhibit 8-A). In 1964, I went to Treasurer Caparros to ask for an application for

license tax and he said none and he told me just to pay my taxes. I did not pay because up to now I do not know whether I am covered by the Ordinance or not. The letters of demand asked me to pay different amounts for taxes for the fishpond. Because under Sec. 2309 of the Revised Administrative Code, municipal taxes lapse if not paid and they are collecting on a lapsed ordinance. Because under the Tax Code, fishermen are exempted from percentage tax and privilege tax. There is no law empowering the municipality to pass ordinance taxing fishpond operators.

The defense presented as part of their evidence Exhibits 1, 2, 3, 3-A, 4, 4-A, 4-B, 4-C, 5, 5-A, 6, 6-A, 6-B, 6-C, 7, 7-A, 8 and 8-A and the same were admitted by the court.

From their evidence the prosecution would want to show to the court that the accused, as lessee or operator of a fishpond in the municipality of Pagbilao, refused, and still refuses, to pay the municipal taxes for the years 1964, 1965 and 1966, in violation of Municipal Ordinance No. 4, series of 1955, as amended by Municipal Ordinance No. 15, series of 1965, and finally amended by Municipal Ordinance No. 112, series of 1966.

On the other hand, the accused, by his evidence, tends to show to the court that the taxes sought to be collected have already lapsed and that there is no law empowering municipalities to pass ordinances taxing fishpond operators. The defense, by their evidence, tried to show further that, as lessee of a forest land to be converted into a fishpond, he is not covered by said municipal ordinances; and finally that the accused should not be taxed as fishpond operator because there is no fishpond yet being operated by him, considering that the supposed fishpond was under construction during the period covered by the taxes sought to be collected.

Finally, the defendant claims that the ordinance in question is ultra vires as it is outside of the power of the municipal council of Pagbilao, Quezon, to enact; and that the defendant claims that the ordinance in question is ambiguous and uncertain.

There is no question from the evidences presented that the accused is a lessee of a parcel of forest land, with an area of 27.1998 hectares, for fishpond purposes, under Fishpond Lease Agreement No. 1066, entered into by the accused and the government, through the Secretary of Agriculture and Natural Resources on August 21, 1959.

There is no question from the evidences presented that the 27.1998 hectares of land leased by the defendant from the government for fishpond purposes was actually converted into fishpond and used as such, and therefore defendant is an operator of a fishpond within the purview of the ordinance in question.[1]

The trial court[2] returned a verdict of guilty and disposed as follows:

VIEWED IN THE LIGHT OF ALL THE FOREGOING, the Court finds the accused guilty beyond reasonable doubt of the crime of violation of Municipal Ordinance No. 4, series of 1955, as amended by Ordinance No. 15, series of 1965 and further amended by Ordinance No. 12, series of 1966, of the Municipal Council of Pagbilao, Quezon; and hereby sentences him to pay a fine of P50.00, with subsidiary imprisonment in case of insolvency at the rate of P8.00 a day, and to pay the costs of this proceeding.

SO ORDERED.[3]

In this appeal, certified to this Court by the Court of Appeals, the petitioner alleges that:

I.

THE LOWER COURT ERRED IN NOT DECLARING THAT ORDINANCE NO. 4, SERIES OF 1955, AS AMENDED BY ORDINANCE NO. 15, SERIES OF 1965, AND AS FURTHER AMENDED BY ORDINANCE NO. 12, SERIES OF 1966, OF THE MUNICIPALITY OF PAGBILAO, QUEZON, IS NULL AND VOID FOR BEING AMBIGUOUS AND UNCERTAIN.

II.

THE LOWER COURT ERRED IN NOT HOLDING THAT THE ORDINANCE IN QUESTION, AS AMENDED, IS UNCONSTITUTIONAL FOR BEING EX POST FACTO.

III.

THE LOWER COURT ERRED IN NOT HOLDING THAT THE ORDINANCE IN QUESTION COVERS ONLY OWNERS OR OVERSEER OF FISHPONDS OF PRIVATE OWNERSHIP AND NOT TO LESSEES OF PUBLIC LANDS.

IV.

THE LOWER COURT ERRED IN NOT FINDING THAT THE QUESTIONED ORDINANCE, EVEN IF VALID, CANNOT BE ENFORCED BEYOND THE TERRITORIAL LIMITS OF PAGBILAO AND DOES NOT COVER NON-RESIDENTS.[4]

The ordinances in question are Ordinance No. 4, series of 1955, Ordinance No. 12, series of 1965, and Ordinance No. 15, series of 1966, of the Municipal Council of Pagbilao. Insofar as pertinent to this appeal, the salient portions thereof are hereinbelow quoted:

Section 1. Any owner or manager of fishponds in places within the territorial limits of Pagbilao, Quezon, shall pay a municipal tax in the amount of P3.00 per hectare of fishpond on part thereof per annum.[5]

...

Sec. 1(a). For the convenience of those who have or owners or managers of fishponds within the territorial limits of this municipality, the date of payment of municipal tax relative thereto, shall begin after the lapse of three (3) years starting from the date said fishpond is approved by the Bureau of Fisheries.[6]

...

Section 1. Any owner or manager of fishponds in places within the territorial limits of Pagbilao shall pay a municipal tax in the amount of P3.00 per hectare or any fraction thereof per annum beginning and taking effect from the year 1964, if the fishpond started operating before the year 1964.[7]

The first objection refers to the ordinances being allegedly "ambiguous and uncertain." [8] The petitioner contends that being a mere lessee of the fishpond, he is not covered since the said ordinances speak of "owner or manager." He likewise maintains that they are vague insofar as they reckon the date of payment: Whereas Ordinance No. 4 provides that parties shall commence payment "after the lapse of three (3) years starting from the date said fishpond is approved by the Bureau of Fisheries," [9] Ordinance No. 12 states that liability for the tax accrues "beginning and taking effect from the year 1964 if the fishpond started operating before the year 1964." [10]

As a rule, a statute or act may be said to be vague when it lacks comprehensible standards that men "of common intelligence must necessarily guess at its meaning and differ as to its application." [11] It is repugnant to the Constitution in two respects: (1) it violates due process for failure to accord persons, especially the parties targeted by it, fair notice of the conduct to avoid; and (2) it leaves law enforcers unbridled discretion in carrying out its provisions and becomes an arbitrary flexing of the Government muscle.

But the act must be utterly vague on its face, that is to say, it cannot be clarified by either a saving clause or by construction. Thus, in *Coates v. City of Cincinnati*, [12] the U.S. Supreme Court struck down an ordinance that had made it illegal for "three or more persons to assemble on any sidewalk and there conduct themselves in a manner annoying to persons passing by." [13] Clearly, the ordinance imposed no standard at all "because one may never know in advance what 'annoys some people but does not annoy others.'" [14]

Coates highlights what has been referred to as a "perfectly vague" [15] act whose obscurity is evident on its face. It

is to be distinguished, however, from legislation couched in imprecise language -- but which nonetheless specifies a standard though defectively phrased -- in which case, it may be "saved" by proper construction.

It must further be distinguished from statutes that are apparently ambiguous yet fairly applicable to certain types of activities. In that event, such statutes may not be challenged whenever directed against such activities. In *Parker v. Levy*,^[16] a prosecution originally under the U.S. Uniform Code of Military Justice (prohibiting, specifically, "conduct unbecoming an officer and gentleman"), the defendant, an army officer who had urged his men not to go to Vietnam and called the Special Forces trained to fight there thieves and murderers, was not allowed to invoke the void for vagueness doctrine on the premise that accepted military interpretation and practice had provided enough standards, and consequently, a fair notice that his conduct was impermissible.

It is interesting that in *Gonzales v. Commission on Elections*,^[17] a divided Court sustained an act of Congress (Republic Act No. 4880 penalizing "the too early nomination of candidates,"^[18] limiting the election campaign period, and prohibiting "partisan political activities"), amid challenges of vagueness and overbreadth on the ground that the law had included an "enumeration of the acts deemed included in the terms 'election campaign' or 'partisan political activity'"^[19] that would supply the standards. "As thus limited, the objection that may be raised as to vagueness has been minimized, if not totally set at rest."^[20] In his opinion, however, Justice Sanchez would stress that the conduct sought to be prohibited "is not clearly defined at all."^[21] "As worded in R.A. 4880, prohibited discussion could cover the entire spectrum of expression relating to candidates and political parties."^[22] He was unimpressed with the "retrictions" Fernando's opinion had relied on: "'Simple expressions of opinions and thoughts concerning the election' and expression of 'views on current political problems or issues' leave the reader to conjecture, to guesswork, upon the extent of protection offered, be it as to the nature of the utterance ('simple expressions of opinion and thoughts') or the subject of the utterance ('current political problems or issues')."^[23]

The Court likewise had occasion to apply the "balancing-of-interests" test,^[24] insofar as the statute's ban on early nomination of candidates was concerned: "The rational connection between the prohibition of Section 50-A and its object, the indirect and modest scope of its restriction on the rights of speech and assembly, and the embracing public interest which Congress has found in the moderation of partisan political activity, lead us to the conclusion that the statute may stand consistently with and does not offend the Constitution."^[25] In that case, Castro would have the balance achieved in favor of State authority at the "expense" of individual liberties.

In the United States, which had ample impact on Castro's separate opinion, the balancing test finds a close kin, referred to as the "less restrictive alternative"^[26] doctrine, under which the court searches for alternatives available to the Government outside of statutory limits, or for "less drastic means"^[27] open to the State, that would render the statute unnecessary. In *United States v. Robel*,^[28] legislation was assailed, banning members of the (American) Communist Party from working in any defense facility. The U.S. Supreme Court, in nullifying the statute, held that it impaired the right of association, and that in any case, a screening process was available to the State that would have enabled it to identify dangerous elements holding defense positions.^[29] In that event, the balance would have been struck in favor of individual liberties.

It should be noted that it is in free expression cases that the result is usually close. It is said, however, that the choice of the courts is usually narrowed where the controversy involves say, economic rights,^[30] or as in the *Levy* case, military affairs, in which less precision in analysis is required and in which the competence of the legislature is presumed.

In no way may the ordinances at bar be said to be tainted with the vice of vagueness. It is unmistakable from their very provisions that the appellant falls within its coverage. As the actual operator of the fishponds, he comes

within the term "manager". He does not deny the fact that he financed the construction of the fishponds, introduced fish fries into the fishponds, and had employed laborers to maintain them.[31] While it appears that it is the National Government which owns them,[32] the Government never shared in the profits they had generated. It is therefore only logical that he shoulders the burden of tax under the said ordinances.

We agree with the trial court that the ordinances are in the character of revenue measures[33] designed to assist the coffers of the municipality of Pagbilao. And obviously, it cannot be the owner, the Government, on whom liability should attach, for one thing, upon the ancient principle that the Government is immune from taxes and for another, since it is not the Government that had been making money from the venture.

Suffice it to say that as the actual operator of the fishponds in question, and as the recipient of profits brought about by the business, the appellant is clearly liable for the municipal taxes in question. He cannot say that he did not have a fair notice of such a liability to make such ordinances vague.

Neither are the said ordinances vague as to dates of payment. There is no merit to the claim that "the imposition of tax has to depend upon an uncertain date yet to be determined (three years after the 'approval of the fishpond' by the Bureau of Fisheries, and upon an uncertain event (if the fishpond started operating before 1964), also to be determined by an uncertain individual or individuals." [34] Ordinance No. 15, in making the tax payable "after the lapse of three (3) years starting from the date said fishpond is approved by the Bureau of Fisheries," [35] is unequivocal about the date of payment, and its amendment by Ordinance No. 12, reckoning liability thereunder "beginning and taking effect from the year 1964 if the fishpond started operating before the year 1964," [36] does not give rise to any ambiguity. In either case, the dates of payment have been definitely established. The fact that the appellant has been allegedly uncertain about the reckoning dates -- as far as his liability for the years 1964, 1965, and 1966 is concerned -- presents a mere problem in computation, but it does not make the ordinances vague.

In addition, the same would have been at most a difficult piece of legislation, which is not unfamiliar in this jurisdiction, but hardly a vague law.

As it stands, then, liability for the tax accrues on January 1, 1964 for fishponds in operation prior thereto (Ordinance No. 12), and for new fishponds, three years after their approval by the Bureau of Fisheries (Ordinance No. 15). This is so since the amendatory act (Ordinance No. 12) merely granted amnesty unto old, delinquent fishpond operators. It did not repeal its mother ordinances (Nos. 4 and 15). With respect to new operators, Ordinance No. 15 should still prevail.

To the Court, the ordinances in question set forth enough standards that clarify imagined ambiguities. While such standards are not apparent from the face thereof, they are visible from the intent of the said ordinances.

The next inquiry is whether or not they can be said to be ex post facto measures. The appellant argues that they are: "Amendment No. 12 passed on September 19, 1966, clearly provides that the payment of the imposed tax shall 'beginning and taking effect from the year 1964, if the fishpond started operating before the year 1964.' In other words, it penalizes acts or events occurring before its passage, that is to say, 1964 and even prior thereto." [37]

The Court finds no merit in this contention. As the Solicitor General notes, "Municipal Ordinance No. 4 was passed on May 14, 1955." [38] Hence, it cannot be said that the amendment (under Ordinance No. 12) is being made to apply retroactively (to 1964) since the reckoning period is 1955 (date of enactment). Essentially, Ordinances Nos. 12 and 15 are in the nature of curative measures intended to facilitate and enhance the collection of revenues the original act, Ordinance No. 4, had prescribed. [39] Moreover, the act (of non-payment of the tax),

had been, since 1955, made punishable, and it cannot be said that Ordinance No. 12 imposes a retroactive penalty. As we have noted, it operates to grant amnesty to operators who had been delinquent between 1955 and 1964. It does not mete out a penalty, much less, a retrospective one.

The appellant assails, finally, the power of the municipal council of Pagbilao to tax "public forest lands".[40] In *Golden Ribbon Lumber Co., Inc. v. City of Butuan*,[41] we held that local governments' taxing power does not extend to forest products or concessions under Republic Act No. 2264, the Local Autonomy Act then in force. (Republic Act No. 2264 likewise prohibited municipalities from imposing percentage taxes on sales.)

First of all, the tax in question is not a tax on property, although the rate thereof is based on the area of fishponds ("P3.00 per hectare"[42]). Secondly, fishponds are not forest lands, although we have held them to the agricultural lands.[43] By definition, "forest" is "a large tract of land covered with a natural growth of trees and underbrush; a large wood." [44] (Accordingly, even if the challenged taxes were directed on the fishponds, they would not have been taxes on forest products.)

They are, more accurately, privilege taxes on the business of fishpond maintenance. They are not charged against sales, which would have offended the doctrine enshrined by *Golden Ribbon Lumber*,[45] but rather on occupation, which is allowed under Republic Act No. 2264.[46] They are what have been classified as fixed annual taxes and this is obvious from the ordinances themselves.

There is, then, no merit in the last objection.

WHEREFORE, the appeal is DISMISSED. Costs against the appellant.

Fernan, C.J., Narvasa, Gutierrez, Jr., Cruz, Paras, Feliciano, Padilla, Bidin, Cortes, Griño-Aquino, and Medialdea, JJ., concur.

Melencio-Herrera, J., no part, concurred in Court of Appeals decision under review.

Gancayco, J., on leave.

Regalado, J., no part; did not participate in deliberations.

[1] Rollo, 7-13.

[2] Court of First Instance of Quezon, Branch II, Hon. Manolo Madella, Presiding Judge.

[3] Rollo, id., 14.

[4] Brief of Appellant, 1-2.

[5] Mun. Ord. No. 4 (1955), id., 3.

[6] Mun. Ord. No. 15 (1965), id., 4.

[7] Mun. Ord. No. 12 (1966), id.

[8] Id., 6.

[9] Id., 4.

[10] Id.

[11] *TRIBE, AMERICAN CONSTITUTIONAL LAW* 718 (1978), citing *Connally v. General Construction Co.*, 269 U.S. 385 (1926).

[12] 402 U.S. 611 (1971); see *TRIBE*, id., 720-721.

- [13] See *TRIBE*, id.
- [14] Id., 721.
- [15] Id., 720.
- [16] 417 U.S. 733 (1974); see *TRIBE*, id., 721.
- [17] No. L-27833, April 8, 1969, 27 SCRA 835, per Fernando, J.
- [18] *Supra*, 850.
- [19] *Supra*, 867.
- [20] *Supra*, 868.
- [21] *Supra*, 884; Sanchez, J., concurring and dissenting.
- [22] *Supra*.
- [23] *Supra*, 885.
- [24] *Supra*; see Castro, J., Separate Opinion, 888-913.
- [25] *Supra*, 902.
- [26] *TRIBE*, id., 722.
- [27] Id.; see *Shelton v. Tucker*, 364 U.S. 479 (1960).

[28] 389 U.S. 258 (1967).

- [29] See *TRIBE*, id., 723.
- [30] Id., 721.
- [31] Brief for the Appellee, 5.
- [32] It was the then Undersecretary of Agriculture and Natural Resources who signed the lease contract.
- [33] *Rollo*, id., 13.
- [34] Brief of Appellant, id., 8.
- [35] Id., 4.
- [36] Id.
- [37] Id., 10.
- [38] Brief for the Appellee, id., 8.

[39] MARTIN, STATUTORY CONSTRUCTION 31-32 (1984)

- [40] Brief of Appellant, id., 11-12.
- [41] No. L-18535, December 24, 1964, 12 SCRA 611.
- [42] Brief of Appellant, id., 3.

[43] Santiago v. Insular Government, 12 Phil. 593 (1909).

[44] Ramos v. Director of Lands, 39 Phi. 175 (1918).

[45] Supra.

[46] See Northern Philippines Tobacco Corporation v. Municipality of Agoo, La Union, No. L-26447, January 30, 1970, 31 SCRA 304.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.