

**PANAGAN MINING ASSOCIATION, PLAINTIFF AND APPELLANT, VS.
ALFREDO L. YATCO, COLLECTOR OF INTERNAL REVENUE,
DEFENDANT AND APPELLEE.**

G. R. No. 47917. October 30, 1942

Ponente: BOCOBO, J.

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BOCOBO, J.:

- TAXATION; EFFECT OF REPEAL OF LAW IMPOSING TAX.—Act No. 4243 imposing the tax in question was repealed on November 7, 1936, by Commonwealth Act No. 137, and this tax was paid on December 29, 1936. It is, however, a well-settled principle of taxation that taxes are due according to the law in force when they were levied, and that the rule favoring a prospective construction is applicable to statutes repealing tax laws.

- ID.; EFFECT OF NON-PAYMENT OF TAX IN QUESTION.—The lax under Act No. 4243 is not a kind of privilege tax the non-payment of which merely causes the loss of the privilege of obtaining the patent to mining claims. A reading of Act No. 4243 shows that this tax must necessarily be paid by every locator of a mining claim who does not do any assessment work in any given year, regardless of whether or not he subsequently continues fulfilling all the requirements for securing a patent. This is to insure good faith to the part of locators. APPEAL from a judgment of the Court of

First Instance of Manila. Diaz, J.

Decision penned by Associate Justice Jorge C. Bocobo.

Agustin Alvarez Salazar for appellant.

Solicitor-General Ozaeta and Solicitor Kapunan, jr. for appellee.

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