

THE UNITED STATES, PLAINTIFF AND APPELLEE, VS. MARIANO SUNGLAO AND PABLO DATU, DEFENDANTS AND APPELLANTS.

G.R. No. 9324. November 20, 1914

Ponente: CARSON, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-9324/>

CARSON, J.:

Appellants were convicted in the court below of a violation of section 30 of the Election Law, in that they took the elector's oath in the year 1911 and swore that they were not delinquent "in the payment of public taxes assessed since August 13, 1898," notwithstanding the fact that they had not paid cedula taxes for which they were liable, as follows: Sunglao for the years 1908 and 1909, and Datu for the year 1909.

The evidence discloses that the accused had paid their cedula taxes for the years 1910 and 1911, but that upon the records of the office of the treasurer of the province wherein they resided at the time when they took their oaths, Sunglao was carried as delinquent in the payment of the cedula taxes for the years 1908 and 1909, and Datu for the year 1909.

The accused did not attempt to controvert the evidence submitted by the prosecution disclosing that they were delinquent in the payment of cedula taxes in the records of the treasurer's office of the province wherein they resided. They claimed however that they had paid cedula taxes and secured the corresponding cedula certificates in the city of Manila for the years in which they were shown to be delinquent in the records of the treasurer of the province in which they resided at the time they took their oath.

They swore that they had lost or mislaid the certificates issued in Manila, and that some little time before the date of the trial they had gone to Manila and endeavored to secure certificates as to the payment of these taxes from the official in charge of the cedula tax records in the city of Manila, but that the employees in the office of the Collector of Internal Revenue, where these records are kept, were too busy to make a search for the record of the alleged payment by them of these cedula taxes, so that they were unable to produce any evidence in support of their claims.

In the case of *United States vs. Javier* (19 Phil. Rep., 499), it was held that one who takes the elector's oath, knowing that he is delinquent in the payment of cedula taxes lawfully assessed since August 13, 1898, is guilty of a violation of the penal provisions of section 30 of the Election Law. The only real questions for consideration in this case are therefore, first, whether the evidence submitted by the prosecution established a prima facie case against the accused, and second, whether the evidence submitted by the defense was sufficient to put in doubt the case made out by the prosecution.

Cedula taxes are collected in each province by the provincial treasurer "from every male person of eighteen years of age and not more than fifty-five years of age residing in such province," with certain exceptions set forth in the statute (section 26, Act No. 133), and the provincial treasurer is required to keep "in his office, open to the inspection of any person, a register of all certificates of registration issued in his province." (Sec. 29, Act No. 133.)

It is evident, therefore, that where one is charged with being delinquent in the payment of cedula taxes in the province wherein he resides, the best and, as a rule, the only satisfactory evidence of that fact is the register for the province in which he resides of cedula certificates kept in accordance with this provision. It follows that proof that no certificate of registration has been issued to a resident within a particular province by the treasurer of that province, must be held to be sufficient to establish, prima facie, the fact of delinquency in a particular case. The law imposing the obligation to pay these taxes in the province of which the taxpayer is a resident, proof of nonpayment in such province is prima facie proof that a resident in that province is in fact delinquent in the payment of his cedula tax. If he claims that he paid his cedula tax in some other province of which he was temporarily or permanently a resident at the time of payment, the burden rests upon him to establish such claim with sufficient evidence to put in doubt the presumption of nonpayment raised by proof of delinquency in the province of which he was a resident at the time when the fact of delinquency was drawn in question. It would be wholly unreasonable and impracticable to require proof by the Government in each case where the fact of delinquency is alleged, that the taxpayer has not in fact paid his tax in any one of the provinces throughout the Philippine Islands. Such proof would necessitate a search of all the various registers kept by the provincial treasurers throughout the Islands. The statute provides that one who pays his cedula tax must be furnished with a cedula certificate, and it provides further that when such a certificate is lost or destroyed, the taxpayer may, upon satisfactory proof of that fact, secure a duplicate. By the production of such certificate or duplicate one claiming to have paid his cedula tax in a province other than that in which he resides may easily establish the fact of payment. Even without the certificate it is always within his power to secure evidence of the payment of such taxes in any case in which he has an interest in establishing that fact. The knowledge of the place where and the time when such payment was made is within his own breast, and, the statute imposing upon him the obligation to pay his cedula taxes in the province of which he is a resident, we are of opinion that in any case wherein the fact of delinquency is drawn in question, and wherein a prima facie case has been made out by the prosecution by proof of nonpayment in the province wherein the defendant resides, the burden is upon the defendant alleging payment in some other province to submit at least sufficient evidence to put in doubt the case made out by the prosecution.

The defendants offered no direct evidence in support of their claim of payment of the alleged delinquent cedula taxes in Manila. They claimed that they had lost their registration certificates (the best evidence of the fact of payment) and that although they had endeavored to secure duplicate certificates shortly before the trial, they had been unable to do so because the officials in charge of the registers in Manila were too busy to give any attention to their applications for such duplicate certificates. Their testimony in this regard was not convincing, and the trial judge having declined to believe their statements on the witness stand we would be compelled to sustain his findings if there were no other evidence in the record in support of their contentions.

It is admitted, however, that both the appellants paid their cedula taxes in the province in which they resided for the years following those of their alleged delinquency, and that they had been furnished with the corresponding cedula certificates. It appears, also, that under the practice in force in the Bureau of Internal Revenue, no cedula certificate for a given year is issued without the payment of all delinquent taxes of this kind, unless and until the corresponding certificate for the previous year is produced by the taxpayer, except only in those cases wherein the taxpayer becomes liable for the first time for, the payment of the tax by reason of his coming of age or coming into the jurisdiction from abroad. It follows that a cedula certificate for a given year, has the effect of a receipt for all such taxes for which the holder may have been liable in previous years, and is satisfactory evidence of the payment of such taxes in the absence of proof of fraud in the procurement of the certificate or mistake in its issuance. Taxpayers are not required and should not be required to preserve their cedula certificates indefinitely, the possession of a certificate, in the absence of fraud or mistake, being sufficient evidence of the payment of all

cedula taxes for which they are liable prior to the date of its issuance.

Of course such certificates may at times be procured by fraud or mistake without the payment of previous cedula taxes for which the taxpayer is liable, but the burden of proof of such fraud or mistake clearly rests upon the prosecution in any criminal case wherein the prosecution alleges delinquency for a given year, notwithstanding the possession by the taxpayer of the required certificate for a subsequent year.

In the case at bar there was no attempt on the part of the prosecution to prove that the certificates issued the defendants, for the years subsequent to those in which they are alleged to have been delinquent, were issued by mistake or procured by fraud, and we conclude therefore that the production of these certificates destroys the prima facie case made out by the prosecution, and satisfactorily establishes the fact of payment in the years in which it is alleged they were delinquent.

The judgment of conviction entered in the court below should therefore be reversed, and the appellants acquitted of the offense with which they are charged in the information with the costs in both instances de officio. If in detention they should be set at liberty forthwith, and if at liberty, their bail bonds should be exonerated. So ordered.

Arellano, C. J., Torres, Johnson, and Araullo, JJ., concur.

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.