

POLI

A person's oath and lifelong conduct can prove Filipino citizenship—even without a formal election.— *Prescott v. Bureau of Immigration* (2023)

TAX

No need to wait for BIR action before filing a judicial claim— *CIR v. v. Carrier Air Conditioning Phils., Inc.* (2021). Penned by J. Leonen with separate concurring opinion from J. Lazaro-Javier

CIV

An authenticated Japanese Divorce Certificate and Certificate of Acceptance are sufficient proof of divorce, even without a court decree.— *Tsutsumi v. Republic* (2023)

LABOR

Fitness trainers reclassified as freelancers were actually regular employees, emphasizing the employer's control over work performance as a critical factor in determining employment status.— *Escauriaga v. Fitness First Philippines, Inc.* (2024)

CRIM

When the primary intent is to have carnal knowledge of the victim, the proper charge is rape, which absorbs the crime of forcible abduction.— *Romero y Flores v. People* (2024)

ETHICS

A judge's ownership of an insurance business, even if inherited and not actively managed, constitutes a violation of Administrative Circular No. 5, underscoring the strict prohibition against judiciary officials engaging in private business activities.— *Intia v. Ferrer* (2024)

1

James Anderson was born in 1950 in the Philippines to an American father and a Filipino mother. He lived, studied, worked, and raised a family in the Philippines, consistently identifying as Filipino. Though he became a naturalized American in 2006, he reacquired Philippine citizenship in 2008 under R.A. 9225 and took an oath of allegiance. He returned to the Philippines for good in 2010. Notably, he did not formally elect Philippine citizenship upon reaching the age of majority. **Is James a Philippine citizen?**

Suggested answer: Yes, James is a natural-born Philippine citizen.

In *Prescott v. Bureau of Immigration*, the Supreme Court ruled that a person born under the 1935 Constitution to a Filipino mother may elect Philippine citizenship formally or informally. While a formal election must be made within seven years, exceptions apply when unique circumstances exist. Here, James's oath and lifelong actions showed his clear intent to be Filipino. Like in *Prescott*, the Court would likely recognize his citizenship.

2

On December 9, 2009, Arctic Philippines paid ₱100 million in dividends to Arctic Singapore and remitted a 10% final withholding tax. Later, it was discovered that 50 million of the dividends were invalid due to a lack of retained earnings. It filed a refund claim with the BIR on November 29, 2011, and a judicial claim on December 9, 2011. The BIR argues the judicial claim is premature since it wasn't given a reasonable time to act. **Is the BIR correct?**

Suggested answer: No. The BIR is incorrect.

Under Section 229 of the Tax Code, a taxpayer may file a judicial claim for refund of erroneously collected taxes immediately after filing an administrative claim, as long as both are filed within two years of payment. There is no legal requirement to wait for BIR action on the administrative claim before initiating judicial proceedings.

3

Mary, a Filipino, and Akio, a Japanese, divorced under Japanese law. Mary filed a petition for recognition of foreign divorce decree in the Philippines. To prove the divorce, she submitted a Divorce Certificate issued by the Japanese Embassy and authenticated by the Philippine Department of Foreign Affairs. She also submitted a Certificate of Acceptance of Notice of Divorce, authenticated by the Japanese Embassy. However, Mary failed to submit the Japanese court-issued divorce decree of judgment. **Should Mary's petition be dismissed for failure to prove the divorce?**

Suggested answer: No. Mary's petition should not be dismissed. The divorce was sufficiently proved.

In *Tsutumi v. Republic*, the Supreme Court held that the failure of the petitioner to present a Japanese court-issued divorce decree of judgment is of no moment. By whatever name it may be called, the Divorce Certificate supported by Certificate of Acceptance of Notice of Divorce, as authenticated by the Japanese Embassy in Manila, is the best evidence of the fact of divorce.

4

Fitro hired Nathan as a freelance fitness trainer with a fixed monthly salary but without benefits like 13th-month pay, overtime, or holiday pay. Nathan could manage his schedule but had to complete 90 hours and ₱80,000 worth of training programs per month. Missing these quotas led to pay deductions or disciplinary action. Repeated failure could lead to termination. He was also barred from working with other fitness companies. Nathan claimed that he is a regular employee and thus entitled to the payment of other benefits. Fitro claimed that Nathan is an independent contractor. **Who between Nathan and Fitro is correct?**

Suggested answer: Nathan is correct. He is a regular employee, not an independent contractor.

In *Escauriaga v. Fitness First*, the Supreme Court ruled that similar trainers were regular employees. Applying the four-fold test, the Court found that Fitness First exercised control over the trainers' hiring, firing, and performance standards, and paid them fixed compensation. The economic dependence test further revealed that the trainers were economically dependent on Fitness First, as they were prohibited from offering services outside the company and relied solely on it for their livelihood. Nathan's situation is the same, entitling him to full employee benefits.

5

Romeo took Julie, then a 16-year-old girl, against her will. Julie narrated that Romeo placed a foul-smelling handkerchief over her mouth and nose, which rendered her unconscious. When she regained consciousness, she was completely naked with soreness in her private parts. The Medico Legal Certificate confirmed that Julie was sexually assaulted. The trial court convicted Romeo of Kidnapping with Rape, while the Court of Appeals convicted him of forcible abduction. **What crime is Romeo guilty of?**

Suggested answer: Romeo is guilty of rape only.

In *Romero v. People*, the Supreme Court ruled that when the primary intent of the abductor is to have carnal knowledge of the victim, the crime of rape absorbs forcible abduction. In such case, abduction was merely a means to facilitate the rape. Further, in the absence of direct evidence, rape may be established by sufficient circumstantial evidence.

6

Judge Villa owned an insurance business while serving on the bench. He claimed he inherited it and did not manage its operations. He further disclosed it in his Statement of Assets Liabilities and Net Worth or SALN. **Should Judge Villa be held administratively liable under Administrative Circular No. 5, which bars judges from engaging in insurance or similar businesses?**

Suggested answer: Yes. Judge Villa should be held administratively liable.

In *Intia v. Ferrer*, the Supreme Court held that judges are prohibited from engaging in private businesses, including owning an insurance agency, under Administrative Circular No. 5. Even passive ownership constitutes a violation. Judge Ferrer was found guilty of simple misconduct and imposed the minimum fine of ₱35,000. The Court noted that he did not intend to bypass the rule.