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Journal

SESSION NO. 58

Wednesday, February 20, 2008

**FOURTEENTH CONGRESS
FIRST REGULAR SESSION**

SESSION NO. 58
Wednesday, February 20, 2008

CALL TO ORDER

At 3:40 p.m., the Senate President, Hon. Manny Villar, called the session to order.

PRAYER

Sen. Gregorio B. Honasan led the prayer, to wit:

Father, as we search for truth, make us true to You and to ourselves. As we face our fears, grant us courage. As we grapple with our weaknesses, give us strength. As we venture outside our comfort zones, bless us with confidence. As we settle our differences, unite us in purpose. As we become too proud, remind us gently and confront us with our own mortality and humanity.

Inspire us, Lord, that we may not only feel, think and talk, but act. Refresh our memory always of the heroism of our people in February 1986 that we may continue to pursue our dreams of good government and a just society, driven by faith, hope and love.

Amen.

ROLL CALL

Upon direction of the Chair, the Secretary of the Senate, Emma Lirio-Reyes, called the roll, to which the following senators responded:

Aquino III, B. S. C.	Lacson, P. M.
Biazon, R. G.	Lapid, M. L. M.
Cayetano, C. P. S.	Pangilinan, F. N.
Ejercito Estrada, J.	Pimentel Jr., A. Q.
Enrile, J. P.	Revilla Jr., R. B.
Escudero, F. J. G.	Villar, M.
Honasan, G. B.	Zubiri, J. M. F.

With 14 senators present, the Chair declared the presence of a quorum.

Senators Cayetano (A) and Madrigal arrived after the roll call.

Senators Arroyo, Angara and Defensor Santiago were on official mission, the latter abroad.

Senators Legarda and Roxas were absent, the latter on account of sickness.

Senator Gordon was unable to attend the day's session as he was in Olongapo City for his father's 41st death anniversary.

Senator Trillanes was unable to attend the session.

APPROVAL OF THE JOURNAL

Upon motion of Senator Pangilinan, there being no objection, the Body dispensed with the reading of the Journal of Session No. 57 and considered it approved.

REFERENCE OF BUSINESS

The Secretary of the Senate read the following matters and the Chair made the corresponding referrals:

BILLS ON FIRST READING

Senate Bill No. 2090, entitled

AN ACT REGULATING TANNING FACILITIES

Introduced by Senator Miriam Defensor Santiago

To the Committee on Health and Demography *AK*

Senate Bill No. 2091, entitled

**AN ACT TO IMPROVE EMERGENCY
MEDICAL SERVICES AND TRAUMA
CARE**

Introduced by Senator Miriam Defensor
Santiago

To the Committee on Health and Demography

SPECIAL ORDER

Upon motion of Senator Pangilinan, there being no objection, the Body approved the transfer of Committee Report No. 29 on Senate Bill No. 1714 from the Calendar for Ordinary Business to the Calendar for Special Orders.

**COMMITTEE REPORT NO. 29
ON SENATE BILL NO. 1714**

Upon motion of Senator Pangilinan, there being no objection, the Body considered, on Second Reading, Senate Bill No. 1714 (Committee Report No. 29), entitled

**AN ACT ESTABLISHING THE LA MESA
WATERSHED IN THE CITIES
OF QUEZON AND CALOOCAN
AND IN THE MUNICIPALITY
OF RODRIGUEZ, PROVINCE OF
RIZAL AS A WATERSHED
RESERVATION AND FOR OTHER
PURPOSES.**

Pursuant to Section 67, Rule XXIII of the Rules of the Senate, with the permission of the Body, upon motion of Senator Pangilinan, only the title of the bill was read without prejudice to the insertion of its full text into the Record of the Senate.

The Chair recognized Senator Cayetano (P) for the sponsorship.

**SPONSORSHIP SPEECH
OF SENATOR CAYETANO (P)**

In sponsoring Senate Bill No. 1714, Senator Cayetano (P) delivered the following speech:

SAVING THE LA MESA WATERSHED

In the second quarter of 2006, the La Mesa Watershed was put under the limelight, invading every broadsheet, tabloid and television news broadcast. This time, however, not for the "ecological park escape from the euphoria of urban living" that it offers but rather for the controversy that brewed about the potential damaging effects of the Metropolitan Waterworks and Sewerage System (MWSS) housing project on the water reservoir and watershed.

In the Thirteenth Congress, the Committee on Environment and Natural Resources conducted several hearings on the matter and submitted Committee Report No. 311, which, among others, mandated the concerned agencies to submit the technical description of the metes and bounds of the area for legislation to declare the protection of the La Mesa Watershed.

Today, I stand before you to bring forward this important matter from the shadows of other lingering political, economic, social and similar environmental issues that surround our country at present.

Irrefutably, the 2,700-hectare La Mesa Watershed is of great importance to us Filipinos.

With a vast 2,000 hectares covered with forest, the La Mesa Watershed is the last remaining forest of its size in Metro Manila. Built in 1929, the water reservoir located in the watershed remains to be one of the primary sources of potable drinking water for approximately 12 million residents of Metro Manila. In fact, about 1.5 million liters of water from the watershed itself, Ipo and Angat Dam, pass through the 700-hectare man-made lake everyday.

Last year, the Department of Environment and Natural Resources (DENR), then under Sec. Angelo Reyes, conducted the Protected Areas Sustainability Assessment (PASA) on the La Mesa Watershed to determine its qualification as an initial component of the National Integrated Protected Area Systems (NIPAS) Law. Although the initial findings of PASA revealed that...there are 86 species of flora planted...five species are critically endangered, three are endangered, and four are vulnerable under the IUCN category. For fauna, there are 12 species of endemic birds, seven migrants, one migrant resident, and 23 residents. Among the threatened species in the area are the osprey and the monitor lizard,... the final report of the PASA concluded that the La Mesa Watershed was not qualified as protected area under the NIPAS Act due to its

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lack of biodiversity but, nonetheless, should be declared a watershed reservation which still necessitates its protection.

On the 25th of July 2007, the President signed Presidential Proclamation No. 1336 which declared the La Mesa Watershed as a watershed reservation.

Given the significance of the La Mesa Watershed, there is an urgent need for a concrete congressional act to ensure the lasting protection of this valuable area.

I thus seek the urgent passage of Senate Bill No. 1714 which seeks to declare the La Mesa Watershed as a watershed reservation.

Senate Bill No. 1714 provides for joint administrative jurisdiction, supervision and control between the DENR and the MWSS. The watershed shall be managed in accordance with sustainable development without impairing its usefulness as a source of water for domestic use and other related purposes.

The bill also mandates the DENR, in collaboration with the MWSS, to create a Multi-sectoral Watershed Management Council to act as the oversight and policy-making body over the watershed in accordance with existing laws, rules and regulations. The Management Council shall prepare an integrated watershed management and development plan to include, among others, intensive restoration and rehabilitation, water quality monitoring and delineation of buffer zone.

For the record, during our hearings, the MWSS acknowledged the right of its employees to a housing project as ordered by the Supreme Court. However, it was also acknowledged that the housing site need not necessarily be in the La Mesa Watershed area where it is currently located, but may be in an alternative site, taking into consideration the rights and interests of all parties involved.

I speak on behalf of the 12 million residents who benefit from the potable water supplied by La Mesa Watershed, and on behalf of their children and their children's children and seek the protection of the La Mesa Watershed from indiscriminate exploitation to maintain its ecological balance and preserve it as a source of water supply.

For the cessation of the onslaught of the Earth and the protection of Mother Nature, I thus seek the immediate approval of Senate Bill No. 1714.

MANIFESTATION OF SENATOR PANGILINAN

Senator Pangilinan manifested that Senator Cayetano (P) would be ready for the interpellations next week and that Senator Legarda would deliver a cosponsorship speech on the measure in due time.

SUSPENSION OF CONSIDERATION OF SENATE BILL NO. 1714

Upon motion of Senator Pangilinan, there being no objection, the Body suspended consideration of the bill.

SUSPENSION OF SESSION

Upon motion of Senator Pangilinan, the session was suspended.

It was 3:49 p.m.

RESUMPTION OF SESSION

At 3:51 p.m., the session was resumed.

COMMITTEE REPORT NO. 28 ON SENATE BILL NO. 1978

(Continuation)

Upon motion of Senator Pangilinan, there being no objection, the Body resumed consideration, on Second Reading, of Senate Bill No. 1978 (Committee Report No. 28), entitled

AN ACT PENALIZING TORTURE AND OTHER CRUEL, INHUMAN AND DEGRADING TREATMENT OR PUNISHMENT, PRESCRIBING PENALTIES THEREFOR AND FOR OTHER PURPOSES.

Senator Pangilinan stated that the parliamentary status was the period of interpellations.

Thereupon, the Chair recognized Senator Escudero, Sponsor of the measure, and Senator Pimentel for his interpellation.

INTERPELLATION OF SENATOR PIMENTEL

Asked by Senator Pimentel if the Philippines is a signatory to an international convention against torture, Senator Escudero stated that in addition to

10

the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, which came into force on June 26, 1987, the country is also a signatory to the Convention on the Rights of the Child, the Convention on the Elimination of Discrimination Against Women, and the Convention on the International Covenant on Civil and Political Rights, which, to him, are all relevant to Senate Bill No. 1978.

That being the case, Senator Pimentel asked whether there is need for the Anti-Torture Act. Senator Escudero replied that under the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, the government is obliged to propose and pass relevant legislation to strengthen and enforce the articles of the convention to which the country had acceded, except on the article requiring the country to make a declaration recognizing the authority of the U.N. Committee Against Torture to accept complaints for violation of the convention filed by individuals or countries.

Senator Pimentel asked what particular article of the convention the Philippines did not adhere to as part of its international obligation.

SUSPENSION OF SESSION

Upon motion of Senator Escudero, the session was suspended.

It was 3:54 p.m.

RESUMPTION OF SESSION

At 3:55 p.m., the session was resumed.

Upon resumption, Senator Escudero invited the Body's attention to Article 17.1 of said Convention, specifically the part which the Philippine government objected to, to wit:

This Committee shall have jurisdiction to receive complaints for torture, violations, or torture committed in accordance with the provisions of this Convention emanating from the State Party to this Convention.

Asked why the government objected to that cited article, Senator Escudero replied that the Committee tried but failed to get a copy of the Department of Foreign Affairs' communiqué bearing on the country's reservation on the article. He indicated that the

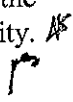
Committee intends to include a provision in the bill recognizing Article 17.1.

To the observation that the country's mission to the United Nations headed by former Chief Justice Davide is a possible source of information, Senator Escudero stated that the Committee would try to coordinate with the Philippine mission to the UN.

Senator Pimentel asked whether his experience as a former detainee in Camp Bagong Diwa, where he was put in isolation on the second floor where he could hear the moans of people apparently being tortured would be considered as a form of psychological torture. In answer, Senator Escudero proceeded to read Section 3 (b) of the bill, to wit:

(b) *Mental/psychological torture*, which shall be understood as referring to such cruel, inhuman or degrading treatment calculated to affect or confuse a person's mind and/or undermine his/her dignity and morale such as:

1. Blindfolding;
2. Threatening to commit or committing criminal or other wrongful acts;
3. Confinement in solitary cells;
4. Prolonged interrogation so as to deny normal length of sleep and/or rest;
5. Causing unscheduled or arbitrary transfers from one place to another so as to create a reasonable belief of summary execution;
6. Causing torture session/s to be witnessed by any other person;
7. Denial of sleep and/or rest;
8. Subjecting a person to shame such as stripping him/her naked, parading him/her in public places, shaving his/her heads or putting marks or objects on his/her bodies against his/her will
9. Illegal detention; or
10. Other analogous or similar forms of deliberate and aggravated cruel, inhuman or degrading mental treatment or punishment.

Senator Pimentel advised that the bill should not use words like "analogous or similar" because in criminal law penal sanctions are imposed on specific criminal acts. He stated that at the proper time, the wordings of certain provisions of the bill should be refined to remove any ambiguity. 

Senator Escudero admitted that the provision as presently worded could be violative of the constitutional right of a person to be informed of the nature and cause of the accusation against him.

As regards Section 3 (b)(5), Senator Pimentel stated that "causing unscheduled or arbitrary transfers from one place to another so as to create a reasonable belief of summary execution," is a kind of psychological torture that aptly applies to the case of Mr. Jun Lozada who was spirited out of the airport and driven around without being informed of his destination. He said that he was glad that the bill seeks to penalize such actuations on the part of the authorities. Senator Escudero said that what happened to Mr. Lozada caused him to fear for his life and forced him to talk to a lawyer, sign an affidavit and a letter requesting police protection, acts which under normal circumstances he would not have done.

Relative to Section (3)(b)(8), Senator Pimentel recalled incidents of torture such as when a mayor in Mindanao paraded in public persons who had been arrested and put them to shame; when Governor Barbo was stripped naked when he was arrested during martial law; and just recently, when a CIDG detainee was presented to the media with his head shaven. He deplored the practice of shaving the heads of arrested persons which should be prohibited at all times. In reply, Senator Escudero stated that to be covered by the bill, the act itself must be intended to put the person to shame even as he pointed out that shaving the heads of inmates can be done for sanitary purposes. He emphasized that there should be no timeline as to when torture is committed – that it is committed either before a person is charged, after he is arrested, while in detention or after conviction.

As regards torture by water boarding, Senator Escudero stated that such an act is addressed in Section 3(a)(5) which states, "Water treatment or the submersion of the head in water or water polluted with excrement, urine, vomit and/or blood until, or almost at the brink of suffocation." Thereafter, he asked Senator Pimentel to help craft a general statement that is analogous to the acts enumerated in the bill to cover new forms or methods of torture that may be introduced in the future.

Senator Pimentel recalled that he once represented a person accused of murder who withstood the physical torture inflicted on him – hanged by his

hands to the ceiling and beaten by the police like a punching bag – but eventually confessed to the crime when his head was dunked into a toilet bowl. He stressed that it is important to include such specific acts in the bill because they are borne out of people's experience of torture.

Senator Pimentel asked who has the power to investigate torture cases, noting that in Senator Ejercito Estrada's version of the bill, jurisdiction over torture cases is given to the Commission on Human Rights, Senator Escudero replied that it is the regular courts. He explained that during the public hearings, the Commission on Human Rights was not too keen on having jurisdiction over the investigation and prosecution of these cases for lack of funds and for fear of conflict of interest.

As regards forced disappearances, Senator Escudero stated that it is the subject of a separate bill that has a provision on command responsibility and a provision giving legal backing to the writ of amparo and the writ of *habeas data* issued by the Supreme Court since they are merely covered at present by court circulars and orders.

On Section 5, asked whether secret detention places would be in the nature of safe houses, Senator Escudero replied that the bill prohibits safe houses that are used for torturing individuals. Supposing there was no torture in the safe house to which the arrested person was brought, he clarified that the Involuntary Disappearance Bill mandates that a person must be delivered within a certain number of hours after arrest to a legitimate detention facility as identified in the list submitted by the PNP, AFP and law enforcement agencies. Therefore, he maintained that keeping an arrested person in any place other than those listed would in itself be punishable under said Act. He agreed to the suggestion that a similar provision be placed in the Anti-Torture Act.

Further, Senator Pimentel suggested that the bill also include a provision found in the Human Security Act that requires the immediate surrender of an individual picked up by the police to the proper judicial authority precisely to safeguard him against possible harm while in police detention. Senator Escudero stated that Section 3(b)(5) on unscheduled or arbitrary transfers and Section 5 on prohibited detention could be tied up to address the concern of Senator Pimentel.

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Still on Section 5, Senator Escudero agreed to the suggestions of Senator Pimentel to delete the phrase "where torture may be carried on with impunity" on lines 12 and 13, and to define the term "solitary confinement" more precisely.

Senator Pimentel stated that the common understanding of the term "solitary confinement" is that a person is held alone in a place where he cannot communicate with anyone and where he cannot be visited by his counsel, doctor and relatives. Senator Escudero observed that given the state of the penal system, solitary confinement might not be a mode of torture and, in fact, it might benefit the inmate given the overcrowding of jails. He gave assurance that the Committee would clarify the term to pertain to prohibition from visitations and interaction with others, even fellow inmates or jailers.

Asked whether depriving an inmate of the use of an exercise yard is a form of torture, Senator Escudero replied in the affirmative, noting that in the newer way of thinking, rehabilitation is the purpose of incarcerating a person, not actual punishment.

Senator Pimentel recalled that during one of his confinements at Camp Crame at the onset of martial law, he and the other detainees were gathered in the gym and they were told that they would not be let out unless they applied for amnesty. He asserted that this act of compulsion is a form of mental torture because he and the others were subjected to an unreasonable order of the authorities because to them, applying for amnesty was an admission that they committed an offense. He said that he and two others refused to apply for amnesty and as punishment, he was placed in an overcrowded cell with common criminals. To address such a situation and to remove the potential for abuse by any jailer, Senator Escudero stated that the penal facilities could be required to enact rules and regulations governing the treatment of an inmate. He gave assurance that when the Committee crafts the committee amendments, it would take into account all the points raised by Senator Pimentel.

INTERPELLATION OF SENATOR MADRIGAL

Asked by Senator Madrigal how the bill could address the case of the Tagaytay 5 detainees who were allegedly abducted, subjected to immense physical injury – they were made to lie down on a bare steel floor that was heated on purpose and in the process, they suffered third-degree burns –

and underwent a passive form of torture at the hands of policemen, Senator Escudero expressed the view that Section 3(a)(11) would apply as it speaks of "harmful exposure to elements such as extreme heat." He explained that the Committee tried to place a general, encompassing phrase at the end of the enumerations in Section 3 to cover analogous or similar forms of aggravated, deliberate, cruel and inhuman degrading punishment but as correctly pointed out by Senator Pimentel, the wordings have to be more precise as the accused has the right to be informed of the nature and cause of the accusation against him. The Committee, he said, shall craft a provision to encompass other similar acts so that human rights advocates need not come back to Congress to seek the inclusion of new, innovative ways of torture into the Act. He asked Senator Madrigal to help craft the appropriate text of the provision.

Asked how the bill could address the concern that the Tagaytay 5 detainees have not been allowed access to the exercise yard, Senator Escudero emphasized that prison facilities or detention facilities shall be required to come up with rules and regulations governing the treatment of inmates.

To Senator Madrigal's contention that keeping the Tagaytay 5 in a cell so congested that there is no place to lay down is a form of indirect torture, Senator Escudero stated that such manner of treatment falls under Section 3(b)(7) on denial of sleep or rest. He stressed that the PNP, the AFP and the other law enforcement agencies shall be required to list all of their detention facilities and it shall be the obligation of the Senate as well as institutions like the Commission on Human Rights to ensure that the facilities are fit to house inmates in a decent and humane manner.

Asked if preventing an individual from performing his or her religious duty similar to what was done to the Tagaytay 5 detainees could be considered as a form of torture or deprivation, Senator Escudero replied that it is not covered by the bill but he expressed the view that it could fall under the provision on other analogous or similar forms of deliberate inhuman treatment or punishment that has to be further clarified.

Considering that often times, it is the police who are being accused of torture, Senator Madrigal asked how the commission of torture can be proven under the bill. Senator Escudero replied that there are three types of evidence that can be used against policemen

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who committed torture, namely: 1) the testimonial evidence or the affidavit of the victim including photographs; 2) the objective evidence such as a scar, wound, laceration or any physical manifestation of torture as determined after a physical examination; and 3) documentary evidence proving that the victim had been maltreated or arbitrarily transferred by his jailers, among other acts.

Asked if the Committee would be open to adding in the bill a provision allowing the Commission on Human Rights to inspect the detention facilities and conduct periodic interviews of detainees as a check and balance against police brutality, Senator Escudero replied in the affirmative. Nonetheless, he stated that the bill as crafted already provides assistance to a person who wants to file a complaint for violation of the Anti-Torture Act, and that Section 9, in effect, affords every detainee, whether he is under arrest or under custodial investigation, to be examined by a doctor to establish whether he had been tortured. He added that there are certain protocols that medical practitioners should follow in preparing the medical report. For instance, he pointed out that the doctor is obliged under the law to automatically report to the PNP that a victim under his care suffered or died of bullet wounds. He said that he would be more than willing to work with Senator Madrigal in crafting more relevant and responsive provisions to address her concerns.

Senator Madrigal narrated that when she and a doctor visited the Tagaytay 5 detainees, the jailers prevented the doctor from examining them on the ground that they had already been examined by their own doctors. She lauded Section 9 of the bill as it seeks to protect the human rights of detainees, expressing hope that the PNP would cooperate. Senator Escudero said that with such requirements, the police have no choice but to obey.

Asked if the recent abduction of Mr. Jun Lozada would be considered as an act of torture, Senator Escudero replied in the affirmative.

On whether the House of Representatives has passed a similar bill, Senator Escudero replied that there is a counterpart bill pending in the Committee on Human Rights chaired by Congressman Erin Tañada.

Senator Madrigal said that Senator Escudero should ask Congressman Tañada to sponsor the bill at the soonest possible time as she believed that this would strengthen the case she filed in the

Ombudsman relative to the Lozada case. Senator Escudero gave assurance that he would communicate with Congressman Tañada.

On whether the Senate could file cases against those who were responsible for the abduction and torture of Mr. Lozada, Senator Escudero said that he would look into the matter, adding that these people are culpable under existing laws.

SUSPENSION OF CONSIDERATION OF SENATE BILL NO. 1978

Upon motion of Senator Pangilinan, there being no objection, the Body suspended consideration of the bill.

SUSPENSION OF SESSION

Upon motion of Senator Pangilinan, the session was suspended.

It was 4:50 p.m.

RESUMPTION OF SESSION

At 4:51 p.m., the session was resumed.

COMMITTEE REPORT NO. 37 ON PROPOSED SENATE RESOLUTION NOS. 58 AND 78

Upon motion of Senator Pangilinan, there being no objection, the Body considered Committee Report No. 37 on Proposed Senate Resolution No. 58, entitled

RESOLUTION DIRECTING THE APPROPRIATE SENATE COMMITTEE TO REVIEW THE PROPOSED REVENUE REGULATION INCREASING THE MINIMUM MONTHLY/QUARTERLY GROSS RECEIPTS IN COMPUTING THE PERCENTAGE TAX OF DOMESTIC CARRIERS AND KEEPERS OF GARAGES,

and Proposed Senate Resolution No. 74, entitled

RESOLUTION DIRECTING THE SENATE COMMITTEE ON WAYS AND MEANS TO INQUIRE IN AID OF LEGISLATION INTO THE LEGALITY OF REVENUE REGULATION NO. 9-2007 ISSUED BY THE DEPARTMENT OF

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FINANCE UPON RECOMMENDATION OF THE BUREAU OF INTERNAL REVENUE ON 04 JULY 2007 WITH THE END IN VIEW OF ENACTING LEGISLATIVE MEASURES TO ADDRESS THE SAME.

With the permission of the Body, only the titles of the resolutions were read without prejudice to the insertion of the full text of Committee Report No. 37 into the Record of the Senate.

Thereupon, the Chair recognized Senator Escudero for the sponsorship.

SPONSORSHIP SPEECH OF SENATOR ESCUDERO

Senator Escudero explained that the Committee on Ways and Means came out with Committee Report No. 37 in response to Proposed Senate Resolution No. 58 filed by Senator Lacson and Proposed Senate Resolution No. 74 that he himself filed. As a backgrounder, Senator Escudero said that the Bureau of Internal Revenue (BIR) issued Revenue Regulation No. 9-2007 that, in essence, increased the minimum gross quarterly receipts being charged to domestic carriers including, among others, jeepneys for hire, public utility buses, taxis and car for hires, and on average, the increase was between 2,637.5% to 2,641.6%. He pointed out that the increase was done without any formal public hearing or consultation by the BIR that, however, it belatedly conducted after the attempt to implement it generated a howl of protest. He said that the Committee conducted hearings on the matter and thoroughly reviewed laws on minimum gross receipts on common carriers starting with R.A. No. 39, at the earliest, and R.A. No. 8424, at the latest.

He stated that it was clear from the review that, if at all, the minimum gross receipts for common carriers are increased, it must be done through legislation and not through a BIR regulation because R.A. No. 8424 is clear that the BIR can only change the minimum gross receipts on a per taxpayer basis, and only in situations wherein it has reason to believe that either the taxpayer did not file a return or the taxpayer filed a fraudulent or false return.

He asserted that the BIR violated the rule on due process which requires, at the very least, notice and hearing to those concerned before the issuance of the regulation.

In conclusion, Senator Escudero presented the Committee recommendations as follows:

1. Public consultation with all the sectors purportedly affected by the proposed increase in the minimum quarterly gross receipts must first be undertaken before the imposition of the same can be recommended. It is necessary that, although taxes have always been defined as the "lifeblood of the government," fundamental guidelines limiting the exercise of the taxing and revenue-raising powers of the government, such as the principles that "taxation must always be based on the taxpayer's ability to pay" and that "no taxation without representation" must be essentially adhered to; and
2. The power to amend, modify or repeal any provision of the National Internal Revenue Code (NIRC) is lodged exclusively in the legislative department, therefore, the BIR or the DOF should not depart from the ambit of the authority merely delegated upon them by Congress.

APPROVAL OF COMMITTEE REPORT NO. 37

Upon motion of Senator Pangilinan, there being no objection, Committee Report No. 37 was approved by the Body.

SUSPENSION OF SESSION

Upon motion of Senator Pangilinan, the session was suspended.

It was 4:57 p.m.

RESUMPTION OF SESSION


At 4:57 p.m., the session was resumed.

ADJOURNMENT OF SESSION

Upon motion of Senator Pangilinan, there being no objection, the Chair declared the session adjourned until three o'clock in the afternoon of Tuesday, February 26, 2008.

It was 4:57 p.m.

I hereby certify to the correctness of the foregoing.


EMMA LIRIO REYES
Secretary of the Senate

Approved on February 26, 2008