

offer to the Government the cooperation necessary locally for the success of measures of general interest". These two purposes behind the creation of the Rural Council will be significant in bringing the government to the people and the people to the government. We cannot, therefore, but be emphatic in urging that, if such a body is not yet organized in your municipality, the matter be included in your program of administration.

SOTERO BALUYUT
Secretary of the Interior

TO all

Provincial Boards
Municipal Boards/City Councils
Municipal Councils

FEEES ON FOODSTUFFS

(Collection of import or export taxes or fees on foodstuffs and other goods and merchandise.)

Complaints have been received in this Department to the effect that many city and municipal treasurers are collecting taxes or fees on foodstuffs and other goods and merchandise carried into or out of the city or municipality, or merely passing through the same, presumably in pursuance of ordinances approved by the municipal boards or city or municipal councils providing for the collection of such taxes or fees.

In the case of the municipalities, such ordinances, if any, are null and void *ab initio* because of the express prohibition in section 2287 of the Revised Administrative Code. In the case of the chartered cities, such ordinances are *ultra vires* because there is no provision in their charters expressly or impliedly authorizing them to impose such kind of taxes or fees. Moreover, the imposition by the local governments of import or export taxes or fees on goods and commodities carried through, into, or out of their respective territories would obviously deter the free flow of commerce in the country and cause considerable increase in

the prices of commodities, to the prejudice of the consuming public.

In view of the foregoing, the city and municipal treasurers are hereby instructed to refrain from collecting municipal taxes and fees of the nature stated above, even if there is a municipal or city ordinance authorizing the same. In case there is any doubt as to whether or not a certain tax or fee comes within the purview of this circular, the matter should be brought immediately to the attention of this Department, and in the meantime, no collection of the tax or fee provided in the ordinance shall be made by the city or municipal treasurer. — *PROVINCIAL CIRCULAR (Unnumbered), dated April 17, 1947, of Secretary of Finance.*

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EFFECT OF RESIGNATION BEFORE RETIREMENT

Opinion is requested on whether or not Mr. Ceferino Diño may be granted the benefits under Act No. 2589, as amended, under the following facts and circumstances: On June 15, 1938, Mr. Diño resigned from the position of Provincial Treasurer and Assessor of Albay, after having previously established his right to retire under Act No. 2589, as amended. The records of the Bureau of Civil Service show that his resignation was due to various irregularities committed by him in office. After the liberation, Mr. Diño was reappointed as Acting Provincial Treasurer and Assessor of La Union, first, at P3,600 and, later, at P4,200 per annum. It further appears that on a date undisclosed in the within papers he presented a so-called "courtesy resignation" which was accepted by the President on October 19, 1946, effective on the date following his last day of service.

This Office has previously ruled that an officer or employee who resigns without being retired under Act No. 2589, as amended, thereby "forfeits his right to retire thereunder on the strength of his services prior to the resignation." (Op. Sec. of Justice, Sept. 23, 1946.) Upon reappointment, he is considered to have joined the govern-

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for their information and approval.
Carried unanimously.

[TO BE CONTINUED]

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THE MAURA. . .

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any, subject to the Royal Decree of November 12, 1889, or in the municipal tribunal which may be constituted in accordance with these provisions. The *barrios* of the City of Manila are excepted.

4. Contracts bidden for at public auction or awarded at the time of the publication of this Decree in the *Gaceta de Manila*, involving the revenues which are to form the "Income or Funds of the Towns," are declared to be in force until their legal expiration.

The income which the local funds may derive from these contracts shall be distributed among the treasuries of the "Income of the Towns" in the manner which the Governor-General may consider most equitable.

Given in the Palace this Nineteenth Day of May, 1893.

MARIA CRISTINA
ANTONIO MAURA Y MONTANER
Colonial Minister.

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RAMIE CULTURE. . .

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feed on the leaves of ramie. The adults are easily attracted to light and may be killed by using a device described briefly as follows:

A piece of board about one foot square is nailed on one end of a bamboo pole about five feet long to form a platform. This is placed in the center of the field. A hurricane lamp or torch is then put in a basin of water or oil and placed on top of the platform. Attracted to the light, the flying insects are caught in the oil or water where they perish.

Another method is the use of fermenting coconut sap or tuba. This is put in an open vessel and placed over a pan of water to which sufficient kerosene or crude oil has been added. The whole thing is placed on a platform in the middle of the field. The odor of the co-

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ment service for the first time, insofar as the right to retire under Act No. 2589, as amended, is concerned. The length of his previous service may not be added to that rendered upon reinstatement, because, aside from the forfeiture previously referred to, the requirement of "continuous" service provided in Act No. 2589, as amended, would not be met. (*Idem.*)

Applying the above principles to the case of Mr. Diño, it becomes evident that he may not retire under Act No. 2589, as amended, inasmuch as the length of his service since his reappointment after the liberation is less than the six-year minimum period prescribed for retirement under said Act. The services rendered by him prior to his resignation on June 15, 1938, may no longer be considered, the benefits thereof having been forfeited upon his resignation on said date. Moreover, the requirement of "continuous . . . service for at least six years" would not be satisfied. (Sec. 1, Act No. 2589, as amended.)—*3rd Ind., Nov. 4, 1946, of Sec. of Justice.*

conut tuba attracts large numbers of moths, thus reducing infestations. This method has been verified by the plant pest and disease control division of the Bureau of Plant Industry to have given good results in Mindanao. A spray of 60 grams of lead or calcium arsenate for every petroleum can of water (approximately 19 liters) sprayed on the leaves of the plants will reduce the number of the insects and minimize crop damage. Lead or calcium arsenate mixed with equal parts of *gawgan* or starch may also be dusted on the leaves of the plant with equally good effect.

The leaf spot diseases caused by *Cercospora boehmeriana* (Wor.) which are common among plants in a poor soil and under unfavorable climatic conditions may be identified by the presence of rusty brown spots scattered on the leaves with a grayish center surrounded by a circular structure. It may be controlled by clipping off and burning the affected parts, and by clean

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