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(1) Shipments against the no-dollar-remittance licenses of the Import Control Commission began to drop off in December of last year and have now ceased altogether.

(2) As a corollary of the foregoing, the local textile market is now face-to-face with the threat of acute shortage in all basic essential textiles other than blue denims. This prospect arises from the fact that the current import regulations of the Central Bank classify blue denims as the only utility fabric in the essential category. As long as other essential textiles such as bleached, dyed, and printed cottons and cotton and rayon remnants were arriving against no-dollar-remittance licenses, they offset what until now would have been a shortage due to the peculiar interpretation whereby blue denims only are regarded as essential textiles.

(3) Finally, February arrivals represent mainly December and early January shipments which were made from the ports of origin at the end of last semester's quota-period, by which time quotas for that period were practically all entirely used.

THE 7,005 packages from the United States included 2,846 packages of cotton piece goods, 727 packages of fabrics made from synthetic fibers, 838 packages of cotton remnants, and 694 packages of remnants of synthetic fibers. There were 782 packages of cotton knitting yarn, 1,078 packages of sewing thread, 325 packages of seine twine, and 213 packages of ducks.

Arrivals from countries other than the United States totalled 5,327 packages, of which 3,008 were from Japan, consisting about equally of cotton piece goods and rayon piece goods; 170 packages, mostly cotton piece goods, arrived from China, 289 packages, consisting mostly of thread and knitting yarn from Europe, and 1,860 packages from India, consisting entirely of jute cloth and jute sugar-bags.

## Legislation, Executive Orders, and Court Decisions

By ROBERT JANDA  
Ross, Selph, Carrascoso & Janda

THE first session of the Third Congress opened on January 25, 1954. In accordance with usual practice, the first days of the session have been devoted to formation of committees, introduction of bills, and routine organizational work. The legislative program of the Mag-saysay Administration is still being formulated, but indications are that it will emphasize rural development and benefits. It is proposed to inaugurate an extensive program of provincial road improvement, to increase the number and size of rural schools, and to engage in a program of rural artesian well development. The President has also expressed faith in the free enterprise system and an intent to have the Government withdraw as much as possible from competition with private business. Specific legislation implementing the President's program is still for

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the most part in the course of preparation. No legislation of importance has actually been passed.

Bills to extend the term of the various tax laws which contain self-expiring provisions have been introduced and will probably be enacted into law. The business community may therefore anticipate that present excise, corporate, income, exchange, and other rates will be continued. The personal income tax rates increase, which expired December 31, 1952, and which were not effective for the 1953 taxable year, stand about a 50% chance of being reestablished for 1954.

Of special merit is a bill introduced by Senator Puyat creating a Court of Tax Appeals (S-2). The present administratively created court has rendered a valuable service in establishing uniformity in tax interpretation and in speeding settlement of tax disputes, and establishment of its jurisdiction and authority by Act of Congress is entirely proper.

A large number of bills effecting the position of foreigners has been introduced and, as in the past, at least some of these will probably become law. Many of these bills would limit certain businesses to Philippine citizens, others legislate against aliens in ordinary or special employment. Thus, we have bills to "nationalize" the lumber business; the rice and corn industry; the retail trade; the wholesale trade; ownership and operation of drug stores; retail and wholesale trade in drugs, medicines, and chemicals; the copra export trade; and the production or trade in rice on one hand and bills limiting the employment of alien labor or "nationalizing" labor on the other.

An attempt to solve the difficult problems raised by the Krivenko decision, which adopts as a principle of Philippine constitutional law that a foreigner cannot acquire Philippine real estate of any kind, is made by H-154 which would give foreigners acquiring land in good faith a period of one year within which to dispose of their holdings, after which the properties would escheat to the state. All aliens owning land are required to report their holdings within 60 days from passage of the Act. It is probable some legislation of this kind will ultimately be enacted.

H-241 proposes to create a Philippine Maritime Commission to regulate inter-island and foreign trade. The bill is largely copied from the United States shipping laws. H-17 proposes to create a free trade zone in the Manila area and to authorize creation of zones in other areas into which goods could be brought for repacking and mixing, but not for manufacture or display, and later reexport without Customs duties or formalities.

S-42 proposes to allow corporations to extend their corporate lives by amendment to their articles of incorporation, a thing prohibited by our present Corporation Law. The problem is made acute by the fact that many corporate charters are currently expiring and by the fact that the tax laws contain no provisions providing for tax-free reorganizations.

Bills have been introduced reestablishing price controls. Of interest on the other hand is the Marcos Bill (H-210) which would abolish import and currency controls, but would greatly increase sales and specific taxes.

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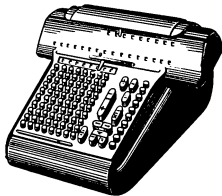
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In the case of *Samson vs. Aguila, et al.*, (G. R. No. L-5932), the Supreme Court applied the Ballentine scale to an obligation secured by a real estate mortgage incurred during the Japanese occupation on October 25, 1944, and by its terms not demandable prior to October 25, 1945. The Court held that while the obligation was not demandable during the occupation, yet, the debtor could have paid it then if he desired and that his "mere failure to accomplish payment during the Japanese occupation did not make him liable to pay, as damages or penalty, the difference between the value of the Japanese war notes at the time the obligation became payable and of the Philippine currency at the time of payment". The Court actually valued the Japanese currency as of the date the loan was contracted. Thus, the Court's decisions indicate that if money borrowed during the occupation is demandable during the occupation, the Ballentine scale is applied as of the date payment is due; if it is not demandable but may be paid by the debtor during the occupation, the scale is applied as of the date the loan is contracted; and, finally, if it is not payable or demandable during the occupation, the full face value of the loan must be paid in Philippine currency.

In the case of *Allied Workers Association vs. Insular Lumber Co.*, (G. R. No. L-6128), one of the demands of the Union was that the company fire a certain foreman. In a specification of charges, the Union stated that the foreman threatened to fire certain employees if they did not join a union of which he was the head, and that he exacted money as a condition of employment with the Company. It was alleged the Company had been informed of this but had done nothing. The Company stated the charges against the foreman had to do with his activities as head of a rival union, that there was no law specifying what are unfair labor practices by rival labor leaders, and that the Company was under no obligation to investigate charges and countercharges by rival union leaders. It asked to be relieved of the obligation to defend the foreman. The Court stated that unless the Company could show the acts were unauthorized, it must accept responsibility therefore. The Court further stated that while the Company could not be compelled to defend the foreman, yet, the matter was raised in a labor dispute and the Company would be bound by the findings and might be compelled to discharge the foreman to remove a cause of dissension. The Court stated if the Company were not involved in the charges and if the charges only involved two rival unions, then the Court of Industrial Relations lacked jurisdiction as no employer-employee relationship was involved.

In *Philippine International Fair, Inc. vs. Ibañez*, (G. R. No. L-6448), the Supreme Court held that the Court of First Instance had jurisdiction to hear a complaint charging that the prize in an essay contest had been improperly awarded in violation of the published rules of the contest.

In *Association of Drug Store Employees vs. Roldan*, the Court held that verbal notice to counsel for discharged employees to return to work immediately did not interrupt the employees' right to back-pay where the employees were in the provinces and could not be immediately notified or immediately return to work.

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