



Paglaurum

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SULTAN HITS BANGSAMORO PACT

By Jay Dejaresco

The Sultan of Lanao has expressed his opposition to the Framework Agreement on the Bangsamoro between the government and the Moro Islamic Liberation Front (MILF) saying it violates the constitution and the laws

Lawyer Dr. Firdausi Ismail Yahya Abbas, Ph.D., speaking as guest of the regular roundtable discussion of the Pimentel Institute for Leadership and Governance (PILG) cited the legal defects of the Bangsamoro pact which would clash against the fundamental law.

The Framework Agreement on the Bangsamoro is an agreement forged between national government and MILF seeking to end the armed conflict between the two forces.

The agreement lays down the principles to set up an autonomous political entity for the Bangsamoro, as a way of recognizing their distinct history and their aspirations as a distinct people.

Dr. Abbas centered his question on the constitutionality of the territories comprising the Bangsamoro political entity.

Under the Framework Agreement, the Bangsamoro shall be composed of the following areas:

(a) the present areas of the Autonomous Region in Muslim Mindanao

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Dr. Firdausi Abbas, Sultan of Lanao (center) discusses the legal challenges faced by the Framework Agreement of the Bangsamoro. At left is Dean Ederson Tapia, while at right is Prof. Nene Pimentel.

GOV'T MEN WANT BIR TAX VOIDED

By Clarisse Aquino

Twelve organizations of national and local government employees banded together to file a petition in the Supreme Court seeking to nullify an order of the Bureau of Internal Revenue which imposes taxes their fringe benefits.

They are assisted by Prof. Nene Pimentel who is their legal counsel.

Assailed in the petition is the BIR Revenue Order No. 2014-23 which imposes taxes the allowances, bonuses, fringe and other benefits of the government employees and officials.

Government employees questioned the order claiming the allowances,

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Word from the Center

Umak Center Writes "30"

Circumstances beyond one's control are often blamed for the action a person takes at any moment in one's lifetime.

On deeper reflection, the person is still responsible for the action he or she takes under any and all circumstances.

This month, the Center writes "finis" to its stint with the University of Makati.

UMak, as it is fondly called by its beneficiaries, and the City Government of Makati have

been extremely generous in their support to the Center from the time it began its quixotic work for national transformation through seminars for barangay and other local government officials, and even in its more idealistic program called "Batang Transformers".

The latter program calls for a four day live-in seminar where Muslim-Lumad-and-Christian youth leaders bond together in the hope of inspiring them to work

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Word from the Center

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in unison in the search for peace from an early age, and, thus, eliminate all traces of mistrust and enmity between and among those sectors of our society.

Recent political developments, though, render the Center's continued relationship with UMak untenable.

Hence, it is now time for the Center to say goodbye to UMak as the main venue of its activities.

The Center assures its friends and supporters that it will continue to do its work among local

government officials, and the youth of the land, to advance the cause of national transformation.

For in the execution of that cause, the Center believes - to quote our national hero - "*El sitio nada importa!*"

So, wherever the Center may find itself, it is committed to do its work, no matter what the cost.

All that the Center asks for is God's continued blessings, and, naturally, the support of all well-intentioned individuals. For it is axiomatic that even God's miracles are wrought through human beings.

Hence, to Vice President Jojo Binay who planted the seeds of the Center in Umak; to Makati Mayor Junjun Binay and the members of his Administration; to President Tom Lopez, and Executive VP Raymund Arcega; to Dean Ed Tapia, Prof. Norma Camunay, Ray Rosuelo, and the rest of the UMak Staff, and to all who contributed to the fulfillment of the Center's work, salamat po, sa inyong lahat.

Till better times, the Center bids you, all, *adieu*.

Gov't workers want BIR tax voided

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bonuses, fringe and other benefits are intended to tide the government employees and officials over the difficulties of their daily living that is burdened by inflationary and other economic hardships.

In their petition the government employees say it is absurd to tax fringe benefits of government employees because it would be tantamount to government taxing itself since the se fringe benefits came from government sources.

The employees also assert that the RMO is patently illegal because it does not bear the approval of the Secretary of Finance, as required by the National Internal Revenue Code.

The employees claim that neither the Secretary of Finance nor the BIR have has the power to classify fringe benefits as taxable compensation.

The employees say they have entered into collective negotiation agreements which mandated fringe benefits to be tax free.

Taxing fringe their benefits would be violative of the principle of non-diminution of salaries and benefits, government employees argued.




Atty. Aquilino Pimentel Jr., legal counsel, with the petitioners at the Supreme court (August 6).

At the same time, government employees also faulted the BIR for failing to increase the ceiling to upgrade, meaning to expand, increase, and add to the present ceiling of P30,000.00 for non-taxable benefits.

The thrust of the law is to increase non-taxable benefits and not to diminish, reduce or lessen the said amount, according to the government employees.

They are asking the Supreme Court to prohibit the BIR from exacting taxes on their fringe benefits and to void the BIR order.



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Sultan hits Bangsamoro pact

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(ARMM);

(b) the cities of Cotabato and Isabela;

(c) the municipalities of Baloi, Munao, Nunungan, Pantar, Tagoloan at Tangkal in the province of Lanao del Norte that voted for the inclusion in the ARMM at the 2001 plebiscite;

(d) the barangays in the municipalities of Kabacan, Carmen, Aleosan, Pigawayan, Pikit and Mid-sayap in the province of (North) Cotabato, that voted for the inclusion in the ARMM at the 2001 plebiscite;

(e) all other contiguous areas where there is a resolution of the local government unit or a petition of at least 10% of the qualified voters in the area asking for their inclusion at least 2 months prior to the conduct of the ratification of the Bangsamoro Basic Law.

If the votes for inclusion to the Bangsamoro reach a majority, then the said area will be included in the Bangsamoro territory.

Also in the agreement, contiguous areas where there are substantial populations of the Bangsamoro may also submit a petition of at least 10% of the residents for the inclusion of their local government unit in the Bangsamoro.

The petition may be submitted even after the ratification of the Bangsamoro Basic Law. Should a majority of the residents vote for inclusion, the local government unit will become part of the Bangsamoro.

According to Abbas, this manner of creation violates the Constitution.



Prof. Nene Pimentel (holding mic) delivers the closing remarks after by speech of Sultan Ferdausi Abbas of Lanao, who discussed the prospects for peace in Mindanao.

He cited Section 1 Article X of the 1987 Constitution which provides that the territorial and political subdivision of the Republic are the provinces, cities, municipalities, and barangays.

There shall also be the autonomous regions in Muslim Mindanao and the Cordilleras, according to the constitution.

There is nothing in the Constitution providing for the creation of the Bangsamoro political entity, Abbas said.

He also mentioned the manner of creation of political units which is clearly provided in the Constitution.

Section 10 Article X provides that no province, city, municipality, or barangay may be created, divided, merged, abolished, or its boundary substantially altered, except in accordance with the criteria established in the local government code

and subject to approval by a majority of the votes cast in a plebiscite in the political units directly affected.

Abbas said the Framework Agreement of the Bangsamoro will face serious legal challenges owing to its conflict with the fundamental law.

Abbas is a Sultan of Lanao, described official as *Sultan o Pat a Pangampong a Ranao* (four Kingdoms of Lanao) .

He chairs the Executive Council of the Bangsamoro Party and President Emeritus of the Muslim Bar Association of the Philippines, Inc.

He obtained his law degree at the University of the Philippines in Diliman.

He has acted as legal counsel in many cases involving the Bangsamoro people, including the Moro National Liberation Front and the Moro Islamic Liberation Front as legal adviser from 1997 to 2000.



Welcome remarks by Prof. Raymund Rosuelo



Introduction of guest by Dean Ederson Tapia



Moderator Dr. Norma Camunay

RECENT PICTORIAL EVENTS



Counsel for the petitioners Atty. Jay Dejaresco and Atty. Aquilino Pimentel, Jr. file a petition at the docket receiving section in the Supreme Court seeking to void BIR RMO 23-2014 (August 6).



Atty. Aquilino Pimentel discusses with the media the need to void a BIR Revenue Order 23-2014 that taxes government workers' fringe benefits, saying it aggravates the struggles and hardships of ordinary gov't employees (August 6).



Officers of different government employees' groups converge at the Emerald Restaurant after filing their petition in the Supreme Court (August 6).



First Durian Festival at the Phillip Pestaño Sanctuary attended by PILG group, with other guests from Senate and Judicial offices. It is also the venue of the Batang Transformers live-in camp and workshops (August 9).



Prof. Nene Pimentel exchanges views about current issues in a Media Forum with Mindoro Press Club headed by Mike Rogas. (August 20).



Mindoro Press Club officers and members pay a visit to the Pimentel Center at the University Makati where they also interviewed Prof. Nene Pimentel about various issues of national concern. (August 20).