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1 and 6

SC urged: Stop the TRAIN

By **REY G. PANALIGAN**

The Supreme Court (SC) was asked yesterday to stop the implementation last January 1 of the Tax Reform for Acceleration and Inclusion (TRAIN) Law that was described as "anti-poor."

In a petition, three party-list members of Congress also pleaded for a temporary restraining order (TRO) against TRAIN, Package One of President Duterte's Comprehensive Tax Reform Program (CTRP).

Package Two of CTRP that was reported to be introduced immediately would focus on the reduction of corporate income with rationalized fiscal incentives.

The petition was filed by Reps. Antonio Tinio of ACT Teachers, Carlos Zarate of Bayan Muna, and Ariel Casilao of Anakpawis.

Named respondents aside from President Duterte were House Speaker Pantaleon Alvarez, Deputy Speaker Raneo Abu, Majority Floor Leader Rodolfo Fariñas, and Deputy Majority Leader Arthur Defensor Jr.

The petitioners told the SC that TRAIN, under Republic Act No. 10963, was enacted by the House of Representatives and signed into law by the President in violation of the 1987 Constitution and Rules of the House.

They said "there was grave abuse of discretion on the part of the respondent House leaders when they had the TRAIN Bicameral Conference Committee (BCC) Report ratified despite the glaring lack of quorum and several other violations of the Constitution ▶6

* SUPREME COURT
* TAX REFORM FOR ACCELERATION AND INCLUSION (TRAIN)

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and the House Rules insofar as it implements the Constitution."

"There being no valid ratification of the BCC Report, there was also grave abuse of discretion on the part of the President as he signed a document which is not a 'bill passed by Congress' and, therefore, has no effect as a bill subject to his approval under Section 27 (1) of Article VI of the 1987 Constitution," they said.

They pointed out that the Constitution and the House Rules mandate the House of Representatives to comply with the quorum requirement in its legislative business. Lack of quorum was raised during the Dec. 13, 2017 late night session, they stressed.

"The bogus ratification was slipped through when the members, especially its leadership, were not attending the session in Congress but outside its halls, with some even partying at a five-star hotel. It was a case of a fictitious congressional act without the members of Congress themselves," they said.

"There having been no quorum during the last three minutes of its December 13, 2017 session, the House of Representatives cannot legitimately and validly conduct any business, much less validly ratify the TRAIN Bicameral Conference Committee Report. Respondent House leaders therefore committed grave abuse of discretion when they disregarded the Constitution and the implementing House Rules with regard to the basic and prejudicial requisite of quorum," they said.

With no valid ratification, "there was consequently no valid presentment to the President of a bill for his enactment. No matter how many times he signs the BCC Report, he could not, in the eyes of the Constitution, enact such an invalidly ratified document into law," they added.

At the same time, the petitioners said that "because of TRAIN, individual taxpayers such as the everyday worker, teacher, or professional will see from their payslips and ITRs the significant increases in their take-home pay."

"But the total package illegally ratified and enacted as RA 10963 makes its effects felt past the four corners of the people's payslips, spilling over into their daily lives in the form of higher costs of food, water, electricity, everything. It will be felt by those who do not even have payslips, by the farmer or fisher who have to contend with higher costs of production, and even by the unsalaried like a student or simple commuter," they also told the SC.

"For all these, Petitioners on behalf of the people cannot allow that such a law rammed through under such circumstances to be implemented, and worse, to their damage. We plead that this Honorable Court, being the final arbiter on all constitutional matters, restrain the runaway TRAIN and stop it dead on its tracks," they said.

The petition was filed through the National Union of People's Lawyers and the Public Interest Law Center.