

15. On page 8, between lines 8 and 9 insert two new articles which shall read as follows:

SEC. 14. EFFECT OF DECISION THAT TAX IS BARRED BY STATUTE OF LIMITATIONS.—IF THE ASSESSMENT OR COLLECTION OF ANY TAX IS BARRED BY ANY STATUTE OF LIMITATIONS, THE DECISION OF THE COURT TO THAT EFFECT SHALL BE CONSIDERED AS ITS DECISION THAT THERE IS NO DEFICIENCY IN RESPECT OF SUCH TAX.

SEC. 16. PUBLICITY OF PROCEEDINGS AND PUBLICATION OF DECISIONS.—ALL DECISIONS OF, AND ALL EVIDENCE RECEIVED BY THE COURT AND ITS DIVISION, INCLUDING TRANSCRIPT OF STENOGRAPHIC REPORTS OF THE HEARINGS, SHALL BE PUBLIC RECORDS OPEN TO THE INSPECTION OF THE PUBLIC, EXCEPT THAT AFTER THE DECISION OF THE COURT IN ANY PROCEEDING HAS BECOME FINAL THE COURT MAY, UPON MOTION OF THE TAXPAYER OR THE GOVERNMENT, PERMIT THE WITHDRAWAL, BY THE PARTY ENTITLED THERETO OF ORIGINALS OF BOOKS, DOCUMENTS AND RECORDS, AND OF MODELS, DIAGRAMS, AND OTHER EXHIBITS, INTRODUCED IN EVIDENCE BEFORE THE COURT OR ANY DIVISION; OR THE COURT MAY, ON ITS OWN MOTION MAKE SUCH OTHER DISPOSITION THEREOF AS IT DEEMS ADVISABLE. THE COURT SHALL PROVIDE FOR THE PUBLICATION OF ITS DECISIONS IN THE OFFICIAL GAZETTE IN SUCH FORM AND MANNER AS MAY BE BEST ADOPTED FOR PUBLIC INFORMATION AND USE.

16. On the same page 8, convert Sections 14 and 15 into Sections 16 and 17;

17. On page 9, line 1, convert "Section 16" into SECTION 18, and in lines 6 and 9, delete the word "Tax" between the words "The" and "Court" and between the words "Court" and "and", in line 6, and between the words "Court" and "may" in line 9, insert the words OF TAX APPEALS;

18. On page 10, line 3, delete the word "Tax" between the words "the" and "Court" and between the words "Court" and "be" insert the words OF TAX APPEALS;

19. On the same page, line 11, delete the word "Tax" between the words "the" and "Court" and between the words "Court" and "shall" insert the words OF TAX APPEALS;

20. On the same page, line 14, convert "SEC. 17" into SEC. 19, and in line 15 delete the word "Tax" between the words "the" and "Court" and between the words "Court" and "may" insert the words OF TAX APPEALS;

21. On the same page, line 21, convert SEC. 18 into SEC. 20;

22. On page 11, line 1, between the words "the" and "Court" delete the word "Tax" and between the words "Court" and "herein" insert the words OF TAX APPEALS;

23. On the same page, line 5, convert "SEC. 19" into SEC. 21, and in line 24, delete the word "Tax" between the words "the" and "Court" and between the words "Court" and "and" insert the words OF TAX APPEALS;

24. On page 12, line 6, convert "SEC. 20" into SEC. 24.

25. On the same page, between lines 5 and 6, insert two new articles which shall read as follows:

SEC. 22. PENDING CASES TO BE DEMANDED TO COURT.—ALL CASES INVOLVING DISPUTED ASSESSMENT OF INTERNAL REVENUE TAXES OR CUSTOMS DUTIES PENDING DETERMINATION BEFORE THE COURT OF FIRST INSTANCE SHALL BE CERTIFIED AND REMANDED BY THE RESPECTIVE CLERK OF COURT TO THE COURT OF TAX APPEALS FOR FINAL DISPOSITION THEREOF.

SEC. 23 SEPARABILITY CLAUSE.—IF ANY CLAUSE, SENTENCE, PARAGRAPH OR PART OF THIS ACT SHALL BE ADJUDGED BY ANY COURT OF COMPETENT JURISDICTION TO BE INVALID, SUCH JUDGMENT SHALL NOT AFFECT, IMPAIR OR INVALIDATE THE REMAINDER OF THIS ACT, BUT SHALL BE CONFINED IN ITS OPERATIONS TO THE CLAUSE, SENTENCE, PARAGRAPH OR PART THEREOF DIRECTLY INVOLVED IN THE CONTROVERSY.

26. The title of the bill be change so as to read as follows:  
AN ACT CREATING THE COURT OF TAX APPEALS.

May 19, 1954.

Respectfully submitted:

Conferees on the part of the Senate: Conferees on the part of the House of Representatives:

(Sgd.) JOSE P. LAUREL (Sgd.) AUGUSTO FRANCISCO

(Sgd.) FRANCISCO A. DELGADO (Sgd.) MARIO BENGZON

(Sgd.) QUINTIN PAREDES (Sgd.) GREGORIO B. ABOGADO

The PRESIDENT. The report of the committee on conference is approved, if there is no objection on the part of the Senate. (There was none.)

ORDEN ESPECIAL

Senator PRIMICIAS. I ask, Mr. President, that House Bills Nos. 1305, 1018, 1959, 2414, and 1000 be included in the calendar of special order for today.

El PRESIDENTE. ¿Hay alguna objeción a la moción? (Silencio.) Queda aprobada.

APROBACIÓN EN TERCERA LECTURA DEL C. R. NO. 30

Senator PRIMICIAS. Mr. President, I ask that we now proceed to vote on third reading on House Bill No. 30.

El PRESIDENTE. La votación en tercera lectura del Proyecto de Ley Número 30 de la Cámara de Representantes está en orden. Léase el título del proyecto solamente, si no hay objeción. (No la hubo.)

El SECRETARIO:

An Act to abolish the position of Assistant Provincial Fiscal in the Province of Antique, repealing for the purpose the twenty-six subparagraph of the first paragraph of section sixteen hundred and seventy-four of the Administrative Code, as amended.

El PRESIDENTE. Léase la lista.

El SECRETARIO:

Senador Esteban R. Abada .....	Sí.
" Manuel C. Briones .....	Ausente.
" Tomás L. Cabili .....	Ausente.
" Edmundo B. Cea .....	Sí.
" Mariano J. Cuenco .....	Ausente.
" Francisco A. Delgado .....	Sí.
" Ruperto Kangleón .....	Sí.
" José P. Laurel .....	Sí.
" José C. Locsin .....	Sí.
" Fernando López .....	Sí.
" Alejo Mabánag .....	Sí.
" Enrique B. Magalóna .....	Sí.
" Justiniano S. Montano .....	Ausente.
" Quintín Paredes .....	Sí.
" Emmanuel Peláez .....	Sí.
" Macario Peralta, Jr. ....	Sí.
" Cipriano P. Primicias .....	Sí.
" Gil J. Púyat .....	Ausente.

Senador Claro M. Recto .....	Ausente.
" Lorenzo Sumulong .....	Sí.
" Lorenzo M. Tañada .....	Sí.
" José C. Zulueta .....	Sí.
El PRESIDENTE .....	Sí.

(El Secretario informa a la Mesa del resultado de la votación.)

El PRESIDENTE. Por diecisiete votos afirmativos, queda aprobado el proyecto en tercera lectura.

APROBACIÓN EN TERCERA LECTURA DEL C. R. NO. 669

El Sen. PRIMICIAS. Mr. President, I ask that we vote on third reading House Bill No. 669.

El PRESIDENTE. La votación en tercera lectura del Proyecto de Ley Número 669 de la Cámara de Representantes está en orden. Léase el título del proyecto, solamente, si no hay objeción. (No la hubo.)

El SECRETARIO:

An Act changing the name of the Municipality of Doña Alicia, Province of Davao, to Mabini.

El PRESIDENTE. Léase la lista.

El SECRETARIO:

Senador Esteban R. Abada .....	Sí.
" Manuel C. Briones .....	Ausente.
" Tomás L. Cabili .....	Ausente.
" Edmundo B. Cea .....	Sí.
" Mariano J. Cuenco .....	Sí.
" Francisco A. Delgado .....	Sí.
" Ruperto Kangleón .....	Sí.
" José P. Laurel .....	Sí.
" José C. Locsin .....	Sí.
" Fernando López .....	Sí.
" Alejo Mabánag .....	Sí.
" Enrique B. Magalona .....	Sí.
" Justiniano S. Montano .....	Sí.
" Quintín Paredes .....	Sí.
" Emmanuel Peláez .....	Ausente.
" Macario Peralta Jr. ....	

EL SEN. PERALTA EXPLICA SU VOTO

Senator PERALTA. Mr. President, I would like to explain my vote.

The PRESIDENT. The gentleman may explain his vote.

Senator PERALTA. Mr. President, that is a bill to change the name of a certain town in Davao from the name "Doña Alicia" to, I believe, "Mabini". Now I think that is a very mean and a very cheap way of getting political revenge. That town was originally named after the late wife of ex-President Quirino. Now, Mr. President, there are types of political revenge. There are some legitimate ways of doing it, but there are some cheap and mean manners of taking such kind of revenge. While I do not like to quarrel

with anybody, I would like to suggest that the Congressman from Davao better devote himself to improving the welfare of the people of Davao instead of trying to take a mean manner of revenging himself for personal slights by changing the name of a town from the name of the late wife of ex-President Quirino to some other name.

El PRESIDENTE. Prosiga con la lectura de la lista.

El SECRETARIO:

Senador Macario Peralta Jr. ....	No.
" Cipriano P. Primicias .....	Sí.
" Gil J. Púyat .....	Ausente.
" Claro M. Recto .....	Ausente.
" Lorenzo Sumulong .....	Sí.
" Lorenzo M. Tañada .....	Sí.
" José C. Zulueta .....	Ausente.
El PRESIDENTE .....	Sí.

(El Secretario informa a la Mesa del resultado de la votación.)

El PRESIDENTE. Por dieciséis votos afirmativos contra uno negativo, queda aprobado el proyecto en tercera lectura.

#### MOCIÓN PRIMICIAS

Senator PRIMICIAS. Mr. President, through some mistakes I have requested that House Bill No. 1000 be included in the calendar for special orders thinking that the committee report attached to the bill was a report of a committee of the Senate. I found out that it was a copy of a report of a committee of the House and there is no report yet of a Senate committee. I therefore move that it be stricken out from the calendar for special orders.

The PRESIDENT. Is there any objection? (Silence.) The motion is carried.

Senator PRIMICIAS. Mr. President, I ask that we now vote on House Bill No. 93 on third reading.

Senator PAREDES. Mr. President.

The PRESIDENT. Gentleman from Abra.

Senator PAREDES. Before voting on that, may I know when printed copies of this bill were distributed?

The PRESIDENT. On May 17, 1954.

#### CUESTIÓN DE ORDEN

Senator PAREDES. Will that be within the Constitutional limitation? Are there three days from the 17th to the present? This is the third day only. In counting the period, you have to exclude the first day and include the last. Now this is only the third day, counting from the 17th—17, 18, 19, 20. This is the third day, and I think the Constitution provides at least three days before voting