

LAST-MINUTE TIPS ni Atty. G

For the 2026 Bar

POLITICAL AND PUBLIC INTERNATIONAL LAWS

1. The constitutional right to the speedy disposition of cases must be invoked at the earliest opportunity and cannot be raised for the first time on appeal as an afterthought to escape an adverse judgment. *"This right is not a last line of remedy when accused find themselves at the losing end of the proceedings."*¹
2. In determining inordinate delay under the right to speedy disposition of cases, the following do not constitute sufficient justifications for administrative inaction: (a) a general allegation that delays were caused by the COVID-19 pandemic, especially when the delay already existed prior to the outbreak and the agency took several months to act after the state of national emergency was lifted;² and (b) delays attributed solely to the revision of an agency's rules of procedure.³
3. A violation of procurement laws does not ipso facto result in a conviction under Section 3(e) of RA 3019. The prosecution must still prove the presence of manifest partiality, evident bad faith, or gross inexcusable negligence beyond reasonable doubt. An "honest, albeit mistaken, notion" based on an existing law may negate corrupt intent.⁴
4. When the facts and evidence in the administrative and criminal cases are substantially the same, the findings in one case may affect the outcome of the other. For example, an express finding in the administrative case that the respondent did not act with corruption, bad faith, or gross neglect of duty may create reasonable doubt as to the essential elements of the criminal offense case based on exactly the same facts and evidence.⁵
5. The condonation doctrine applies only to elective officials who were re-elected before April 12, 2016. **It does not extend to appointive officials.**⁶
6. The failure to declare assets in a SALN due merely to mistake or carelessness constitutes simple negligence, not serious dishonesty.⁷

¹ Navales v. People, G.R. No. 219598, and Velasco Guillen v. People, G.R. No. 220108 (2024).

² People v. Sandiganbayan, G.R. No. 274922 (2025).

³ DBP v. COA, G.R. No. 262193 (2024).

⁴ Navales, *supra*.

⁵ *Id.*

⁶ Gonzaga v. Garcia, G.R. No. 201914/ 202156 (2023).

⁷ Ombudsman v. Rodas, G.R. No. 225669 (2022).

7. The principle of separation of Church and State does not prevent the application of labor and social legislation to religious organizations when the matter involved is purely secular.⁸
8. **The second-placer rule is abandoned. Whenever a permanent vacancy arises because a local elective official is disqualified or removed from office—regardless of the nature of the election proceeding involved—the vacancy is governed strictly by the rules on succession under the Local Government Code.**⁹
9. Both the Constitution and the Omnibus Election Code expressly authorize the COMELEC to fix the election period in special cases. Such authority is validly exercised through the issuance of a Resolution.¹⁰
10. The offense of coercion of election officials under Section 261(f) of the Omnibus Election Code may be committed in relation to ongoing election activities (e.g., voter registration), even if those activities take place outside the election period.¹¹
11. Under the protective principle, a State may validly assert extraterritorial criminal jurisdiction over acts committed entirely abroad, even by foreign nationals, if such conduct threatens its national security, currency, or vital governmental interests; this jurisdiction is justified by the State's inherent right to self-preservation and is focused on the gravity of the threat to the State rather than the place of the commission of the offense.

COMMERCIAL AND TAXATION LAWS

12. Even after the expiration of the three-year corporate winding-up period, a court may still appoint a receiver under Rule 59, Section 1(d) of the Rules of Court to protect, administer, and liquidate remaining corporate assets.¹²
13. A claimant is not required to prove bad faith, conspiracy, or fraud on the part of the bank or its employees to recover damages arising from the bank's failure to observe the highest degree of diligence. The negligence itself is a sufficient basis to hold the bank liable.¹³
14. An agent's authority to collect funds and "deposit" them into a principal's bank account does not carry the authority to withdraw or pre-terminate

⁸ Salvation Army v. SSS, G.R. No. 230095 (2021).

⁹ Mangudadatu v. COMELEC, G.R. Nos. 260219 & 260231 (2025).

¹⁰ Baguion, Sr. v. COMELEC, G.R. No. 255983 (2025).

¹¹ Villanueva v. COMELEC, G.R. No. 260116 (2023).

¹² Dee v. Union Bank G.R. No. 251180 (2025).

¹³ Banta v. Equitable Bank, G.R. No. 223694 (2021).

those placements; a depository bank that permits such unauthorized withdrawals is guilty of gross negligence.¹⁴

15. A bank cannot escape its fiduciary duty to provide a complete accounting of loan payments by invoking its document retention policy. The bank's fiduciary duty prevails over its document retention policy.¹⁵
16. A certificate of trademark registration only creates a prima facie presumption of ownership, which is overthrown if the registration was obtained in bad faith, such as when a local distributor registers its principal's trademark in its own name in the Philippines without a valid assignment.¹⁶
17. Although offering a 'pre-listening' function on a website where users click to listen to a 20-second preview of a copyrighted song constitutes communication to the public, it does not constitute copyright infringement as it qualifies under the fair use doctrine. The use is transformative (entertainment to consumer protection) because it allows buyers to verify the song and related data before purchasing.¹⁷
18. Playing copyrighted music as background music in commercial establishments, such as restaurants, to create "ambience" and enhance the customers' dining experience does not qualify as fair use under the Intellectual Property Code.¹⁸
19. If the original revenue officer named in an LOA is replaced due to transfer, promotion, retirement, resignation, or removal, the reassignment requires the issuance of a new, separate, or amended LOA naming the replacement officer. Reassignments made via mere referral memoranda or internal referrals are insufficient and violate the taxpayer's right to due process. Consequently, any tax assessment resulting from an audit by an unauthorized officer is null and void. The 'one LOA per taxable year' rule of the BIR is not an excuse.¹⁹
20. In claims for a refund of erroneously or excessively collected tax under Section 229 of the Tax Code, the two-year prescriptive period is counted from either: (a) the actual payment of the tax sought to be refunded (e.g., in VAT refunds, when the purchaser paid the passed-on VAT to its suppliers), or (b) the date of filing of the taxpayer's own adjusted final tax

¹⁴ *Premiere Development Bank v. Manalo*, G.R. No. 190359 (2021).

¹⁵ *Metrobank v. Cruz*, G.R. No. 221220 (2021).

¹⁶ *Cymar International v. Farling Industrial Co.* G.R. Nos. 177974, 206121, 219072 and 228802 (2022).

¹⁷ *FILSCAP v. Wolfpac*, G.R. No. 184661 (2025).

¹⁸ *Iceberg v. FILSCAP*, G.R. No. 256091 (2023).

¹⁹ *Republic v. Robiegie*, G.R. No. 260261 (2022).

return, not from the date of the suppliers' remittance of the output VAT to the BIR.

Passed-on VAT paid by a VAT-exempt or VAT-exempted entity (such as a PAGCOR licensee) to its suppliers is not an "erroneous, illegal, or excessively collected" tax under Section 229 of the Tax Code.²⁰

21. Foreign currency deposit accounts maintained under the Foreign Currency Deposit Act (Republic Act No. 6426), whether by residents or non-residents, are exempt from all taxes, including estate taxes. The special exemption under RA No. 6426 prevails over the general provisions of the Tax Code.²¹
22. Prior to the enactment of R.A. No. 11590, offshore-based POGO licensees are NRFCs whose income-generating activity (the placing of bets by players located outside the Philippines) occurs virtually abroad. Because their income is foreign-sourced, it cannot be subjected to Philippine income tax or franchise tax without a clear legislative act. R.A. No. 11590 applies prospectively.²²

CIVIL LAW AND LAND TITLES AND DEEDS

23. An inability to love or emotionally connect constitutes psychological incapacity if it is rooted in a durable part of the spouse's personality structure, and this durable dysfunction can be legally traced to childhood upbringing and parental dynamics, such as being raised by an overbearing, strict, or emotionally immature parent. A spouse must not be forced to stay in a "loveless marriage" when this incapacity is due to a genuine psychic cause.²³
24. In a petition for the recognition of a foreign divorce, the petitioner only needs to prove the law of the country or state that issued the divorce decree. It is no longer necessary to prove the national law of the alien spouse's nationality.²⁴
25. Where a disputed property lies at the mouth of a river flowing into the sea (such as Manila Bay), and the river and the sea act simultaneously upon the land, the precise source of the accretion must be proved with certainty, otherwise, the deposit cannot be registered under Article 457.

²⁰ Melco Resorts v. CIR, G.R. No. 271261 (2025).

²¹ CIR v. Estate of Romig, G.R. No. 262092 (2024).

²² Saint Wealth Ltd. v. BIR, G.R. No. 252965 (2021).

²³ Boado v. Galvez-Boado, G.R. No. 263627 (2024).

²⁴ Anido v. Republic, G.R. No. 253527 (2024).

Such deposits of uncertain origin are presumed to form part of the public domain.²⁵

26. To prove that land is part of the alienable and disposable (A&D) agricultural land of the public domain, a duly signed certification by a designated DENR geodetic engineer imprinted directly on the approved survey plan is sufficient proof. This supersedes the old requirement of presenting the original classification signed by the DENR Secretary under the case of T.A.N. Properties.²⁶
27. The general rule that persons dealing with registered land may rely on the face of a Torrens title, does not apply to banks, whose business is impressed with public interest and who are held to a higher degree of diligence.

If a loan applicant presents a title still registered in the name of a third person, this is a major "red flag." The bank has a positive obligation to actively contact the registered owners (or their authorized representative) to verify the borrower's authority and the genuineness of the transaction. Merely ordering the borrower to have the title transferred to their name prior to the release of the loan does not discharge the bank's heightened duty of diligence.²⁷

28. While the Property Registration Decree provides that an adverse claim is effective for a period of 30 days from the date of registration, this lapse of time does not automatically dissolve or cancel the annotation, nor can the Registry of Deeds unilaterally cancel the adverse claim without a court order after the conduct of proper hearing.²⁸
29. Under exceptional circumstances, when practical considerations demand it, the court may rule on intrinsic issues (such as preterition) to prevent the probate proceedings from becoming an "idle ceremony."

A devise of a thing belonging to another is completely void if the testator erroneously believed it was his. If the void devise was the only bequest to a compulsory heir in the direct line, and it is not proven that they received any donations inter vivos or advances on their legitime during the testator's lifetime, preterition occurs.²⁹

²⁵ Republic v. Asuncion, G.R. No. 200772 (2021).

²⁶ Republic v. Spouses Tan, G.R. No. 232778 (2023).

²⁷ BPI v. Soriano, G.R. No. 214939 (2020).

²⁸ Sismaet v. Cruzbara, A.C. No. 5001 (2020).

²⁹ Trinidad v. Trinidad, G.R. No. 254695 (2023).

30. The Statute of Frauds applies only to executory contracts, not to contracts that have been partially or totally performed. In a verbal contract of sale of land, partial payment of the purchase price, taking actual physical possession, making improvements, and paying real property taxes are strong indicators of partial execution that remove the contract from the operation of the Statute of Frauds.³⁰
31. If the agreed interest rate exceeds twice the prevailing legal rate of interest or 12%, it is presumed unconscionable, and the burden of proof shifts to the creditor to prove that the rate was necessary under current market conditions; and the parties stood on equal footing when they negotiated and stipulated the rate.

Even exceptionally high interest rates (such as 5% to 8% per month / 60% to 96% per annum) are not inherently unconscionable and will be upheld if the creditor successfully proves that the parties stood on equal bargaining terms and entered the agreement knowingly and voluntarily.³¹

LABOR AND SOCIAL LEGISLATION

32. Compulsory coverage under the Social Security Law depends on the existence of an employer-employee relationship determined through the four-fold test. The religious nature of an employer or the ecclesiastical character of the work performed does not exempt ministers or church officers from compulsory coverage of SSS if shown that an employer-employee relationship exists.³²
33. The primary test to determine if an employee is a project employee is whether the employment was fixed for a specific project or undertaking, and the completion or termination of which was determined or reasonably determinable at the time of engagement and clearly communicated to the employee.

Neither the necessity and desirability of the work performed to the usual business of the employer, nor the repeated/successive rehiring of the employee for various projects, will automatically convert a project employee into a regular employee if the essential requisites of project employment are consistently met at each engagement.³³

³⁰ Ocampo v. Batara-Sapad, G.R. No. 256343 (2025).

³¹ Pabalan v. Sabnani, G.R. No. 211363 (2023).

³² Salvation Army v. SSS, G.R. No. 230095 (2021).

³³ Toyo Seat v. Velasco, G.R. No. 240774 (2021).

34. When a probationary employee is illegally dismissed, their backwages are not limited to the unexpired portion of their probationary period but must be computed from the time compensation was actually withheld up to the time of actual reinstatement. If reinstatement is no longer feasible (due to strained relations or other analogous causes), the backwages shall accrue from the time compensation was withheld up to the finality of the decision ordering the payment of separation pay, with legal interest of 6% per annum.³⁴
35. Temporary placement of a security guard on "off-detail" or floating status is a valid management prerogative, but it must not exceed six (6) months, otherwise, the employee is deemed constructively dismissed. A general return-to-work order directing a security guard to report to the agency's headquarters "for posting" or "for instruction," without deploying them to a specific client, does not toll the six-month floating status period.³⁵
36. When an employee disputes the voluntariness of their resignation, the burden of proof lies on the employer to show by clear and convincing evidence that the resignation was voluntary.

An employer's act of clear discrimination, insensibility, hostility, or disdain against a pregnant employee (e.g., forced transfers, withholding wages, placing her on an absconding list during medical leave, and refusing reasonable accommodations) that creates an unbearable environment that leaving the employee no choice but to resign constitutes constructive dismissal.³⁶

37. Retirement benefits under RA 7641 extend to part-time and fixed-term employees in the private sector, regardless of their status, position, designation, or the method of their wage payment.³⁷
38. The sole proper remedy to challenge a decision, award, or resolution of a Voluntary Arbitrator or a Panel of Voluntary Arbitrators is an appeal via a Petition for Review under Rule 43 of the Rules of Court to the Court of Appeals.³⁸
39. An aggrieved party has 10 calendar days from receipt of the VA's decision to file a mandatory Motion for Reconsideration with the VA. If the motion

³⁴ CP Reyes Hospital v. Barbosa, G.R. No. 228357 (2024).

³⁵ Hamid v. Gervasio, G.R. No. 230968 (2022).

³⁶ Paulino v. Sutherland, G.R. No. 262564 (2025).

³⁷ International School of Manila v. Cabrillo, G.R. No. 275832 (2025).

³⁸ Limcoma Labor Organization (LLO)-PLAC v. Limcoma Multi-Purpose Cooperative, G.R. No. 239746 (2021).

is denied, the party has 15 days from notice of the denial to file the Rule 43 Petition for Review with the CA.³⁹

CRIMINAL LAW

40. While crimes mala prohibita dispense with the need to prove criminal intent (malice/evil intent), the prosecution must still prove volition—the conscious intent to perpetrate the prohibited act. An honest, good-faith mistaken belief of fact negates volition, precluding criminal liability.⁴⁰
41. When the crime of unlawful campaigning is committed inside a polling place, the offense of "unauthorized presence" (Section 192) is absorbed by the "unlawful campaign" offense (Section 261 cc(6)) because the presence is an inherent means and element of committing the campaigning inside the polling place.⁴¹
42. To prove compliance with the chain of custody rule under Section 21 of R.A. No. 9165, the prosecution cannot merely present signatures on an inventory sheet. It must establish the actual identities and credentials of the insulating witnesses through competent evidence (e.g., valid IDs, appointments, or certifications).⁴²
43. The direction of an attack is not determinative of treachery. A frontal attack constitutes treachery (alevosia) if it is executed suddenly, unexpectedly, and without warning, completely depriving an unarmed and unsuspecting victim of any opportunity to defend themselves or escape.⁴³
44. In the special complex crime or robbery with rape, the accompanying rape must be committed through carnal knowledge. If the accompanying act is rape by sexual assault, it cannot be complexed with the robbery, and the accused must be charged with two separate offenses.⁴⁴
45. When a conspiracy to rob is established, all who took part in the robbery are liable as principals in the special complex crime of Robbery with Rape (Article 294(1) of the RPC), even if not all of them participated in the rape. To escape liability for the accompanying rape, a co-conspirator has the

³⁹ Bahia Shipping Services, Inc. v. Castillo, G.R. No. 227933 (2020).

⁴⁰ People v. Talaue, G.R. No. 248652 (2024).

⁴¹ People v. Ramoy, G.R. No. 212738 (2022).

⁴² People v. Flores, G.R. No. 262686 (2023).

⁴³ People v. Montilla, G.R. No. 198449 (2021).

⁴⁴ People v. Barrera, G.R. No. 230549 (2020).

burden to prove: (1) that he did not participate in or commit the sexual abuse; and (2) that he actively tried to prevent the rape from happening.⁴⁵

46. Physical or "tenacious" resistance is not an element of rape. A rape victim has no legal burden to prove she fought back. Force, threat, or intimidation in rape cases must be evaluated solely from the victim's perspective, taking into account their age, relationship to the assailant, and disparity in physical strength. In incestuous rape, the father's moral ascendancy, parental dominance, and influence supplant the necessity of proving physical force or overt intimidation.⁴⁶

REMEDIAL LAW, LEGAL AND JUDICIAL ETHICS

47. While the payment of docket fees is jurisdictional, a court still acquires jurisdiction even if the paid fees turn out to be deficient, provided they were based on the Clerk of Court's assessment, paid in full, and done in good faith without intent to defraud the government.⁴⁷
48. While the payment of prescribed docket fees is jurisdictional, and challenges to subject matter jurisdiction may generally be raised at any stage of the proceedings, a party may be barred by laches or estoppel from raising such a challenge if they fail to invoke for an unreasonable length of time and allowing it will cause injustice. Where a party actively participates in litigation for an unreasonable length of time (e.g., 11 years) without raising the issue of unpaid docket fees, and where the non-payment was not entirely the claimant's fault, the court will allow the unpaid fees to constitute a first lien on the judgment rather than dismissing the case, to prevent irreparable injustice and a mockery of judicial processes.

Moreover, under the *Tijam v. Sibonghanoy* exception, a litigant cannot selectively invoke a court's authority to seek affirmative relief (such as filing a demurrer to evidence to secure an acquittal on the criminal aspect of a case) and subsequently repudiate that same jurisdiction when faced with an unfavorable outcome on the case's civil aspect.⁴⁸

49. Compliance with the verification requirement is determined by substance, not form alone. Simply copying the verbatim language of the rules in a verification affidavit is insufficient to validate a pleading if the surrounding circumstances reveal that the affiants lacked actual personal

⁴⁵ *People v. Coritana*, G.R. No. 209584 (2021).

⁴⁶ *People v. ZZZ*, G.R. No. 266706 (2024).

⁴⁷ *Bollosos v. Aguilar*, G.R. No. 194310 (2022).

⁴⁸ *Apacible v. People and San Miguel Corporation*, G.R. No. 233181 (2022).

knowledge of the allegations (e.g., information based on television reports, social media, or internet postings) or failed to attach authentic documents in support thereof.⁴⁹

50. The rule against forum shopping is not violated when a litigant simultaneously files identical actions in different venues out of genuine, objective uncertainty regarding the proper venue (such as when a defendant corporation has conflicting principal place of business addresses registered with the SEC), provided that: (1) the multiple filings are made in good faith to prevent the imminent prescription or foreclosure of a remedy; (2) the litigant fully discloses the venue confusion and explicitly manifests an intent to maintain only the correct case in their Certifications Against Forum Shopping; and (3) the litigant immediately withdraws the duplicate cases once the proper venue is officially clarified.⁵⁰
51. Forum shopping exists when a party repetitively avails of several judicial remedies in different courts, simultaneously or successively, substantially founded on the same transactions, essential facts, and issues, such that a judgment in one will amount to *res judicata* in the others.

If the forum shopping is found to be willful and deliberate, the severe consequence is the summary dismissal of all pending cases—including the first or original case filed—with prejudice. Furthermore, it constitutes direct contempt of court and subjects both the litigant and their counsel to administrative and disciplinary sanctions.⁵¹

52. When the MTC tries a case on the merits without subject matter jurisdiction, and the case is appealed to the RTC, the RTC—if it has original jurisdiction—shall not dismiss the case but must try and decide it on the merits. In doing so, the RTC still acts in its appellate jurisdiction, not its original jurisdiction. The proper mode of appeal to the Court of Appeals from such an RTC decision is a Petition for Review under Rule 42, not a Notice of Appeal.⁵²
53. The proper mode of appeal to challenge a decision of the RTC in the exercise of its original jurisdiction that raises purely legal questions is a Petition for Review on Certiorari to the Supreme Court under Rule 45, not an ordinary appeal to the CA under Rule 41, which is proper only if the questions raised are factual or mixed.

⁴⁹ Legaspi v. COMELEC, G.R. No. 264661 (2024).

⁵⁰ Quiambao v. Sumbilla, G.R. No. 192901 (2023).

⁵¹ Reyes v. Elquero, G.R. No. 210487 (2020).

⁵² San Pedro v. Spouses Trinidad, G.R. No. 272300 (2025).

If the RTC decision is rendered in the exercise of its appellate jurisdiction, the proper mode of appeal is always a Petition for Review under Rule 42 to the Court of Appeals, whether the issues raised are purely legal, factual, or both.⁵³

54. The omission of an essential element of an offense in the criminal information renders it void for violating the constitutional right of the accused to be informed of the nature and cause of the accusation against them. The nullity cannot be cured or waived by proof presented during trial.⁵⁴
55. To qualify under the dying declaration exception to the hearsay rule, the statement must be uttered under a fixed and solemn belief that death is inevitable and imminent—a state of mind determined through the declarant's prior, contemporaneous, and subsequent acts. The victim's conduct—displaying no sense of urgency, refusing advice to seek medical attention, and continuing to drink alcohol—negates any consciousness of impending death.

A hearsay statement loses its spontaneous character and is not admissible as part of the *res gestae* if a significant amount of time (e.g., at least two hours) has passed since the occurrence, and the declarant has moved to a different location, engaged in casual social activities (such as drinking with friends), and interacted or conversed normally—even if their physical injuries remain untreated.⁵⁵

56. In intellectual property disputes, a lawyer cannot represent a subsequent client to oppose the trademark application of a former client in a related matter without the written informed consent of the former client, as this violates the rule prohibiting lawyers from representing conflicting interests under the CPRA.⁵⁶
57. A charge of representing conflicting interests under the CPRA presupposes the existence of an attorney-client relationship. The mere act of notarizing a private document (such as a promissory note) does not create an attorney-client relationship between the notary public and the parties to the transaction.

⁵³ *Spouses Domasian v. Demdam*, G.R. No. 212349 (2021).

⁵⁴ *Baguinon, Sr. v. People*, G.R. No. 255983 (2025).

⁵⁵ *Lagao v. People*, G.R. No. 217721 (2021).

⁵⁶ *Vera Law v. Hechanova*, A.C. No. 13986 (2025).

Nonetheless, a lawyer-notary should not represent a client to assail the validity of a document that they themselves previously notarized. The disavowal of their own official act violates their duty to uphold the honor, dignity, and integrity of the legal profession.⁵⁷

58. The prescribed periods for judges to dispose of cases are mandatory. To avoid administrative liability for failure to dispose of cases within such periods, the judge must timely request and obtain an approved extension of the reglementary period from the Supreme Court or the OCA. Otherwise, he or she may be administratively liable for gross inefficiency.⁵⁸

⁵⁷ Ingram v. Lorica, A.C. No. 10306 (2020).

⁵⁸ OCA v. Atienza-Turla, A.M. No. RTJ-21-005 (2020).