

While the consequences sought to be prevented by RMO No. 1-2000 involve an administrative procedure, these may be remedied through other system management processes, e.g., the imposition of a fine or penalty. But we cannot totally deprive those who are entitled to the benefit of a treaty for failure to strictly comply with an administrative issuance requiring prior application for tax treaty relief.

Since the RP-US Tax Treaty does not provide for any other prerequisite for the availment of the benefits under the said treaty, to impose additional requirements would negate the availment of the reliefs provided for under international agreements.

At any rate, the application for a tax treaty relief from the BIR should merely operate to confirm the entitlement of the taxpayer to the relief. This is only applicable to taxes paid on the basis of international agreements and treaties. Once it was settled that the taxpayer is entitled to the relief under the tax treaty, then by all means it could pay its tax liabilities using the tax relief provided by the treaty. In other words, the requirements under RMO No. 1-2000 applies only to a taxpayer who is about to pay their taxes on the basis of tax reliefs provided by international agreements and treaties and to confirm its entitlement to the said reliefs.

WHEREFORE, the Petition is **DENIED. SO ORDERED.**

**OSCAR B. PIMENTEL. et. al., Petitioners vs. LEGAL EDUCATION BOARD, as
represented by its Chairperson, HON. EMERSON B. AQUENDE, et.al.,
Respondents**

DECISION

[G.R. No. 230642, Sept. 10, 2019.]

J.C. REYES, JR., J:

Facts

To improve the system of legal education on account of performance of law students and law schools in the bar examinations, the Congress, on Dec. 23, 1993

passed R.A. No. 7662 into law. As one of the act's reforms in legal education, R.A. No. 7662 created the Legal Education Board ("LEB"), an executive agency which was made separate from the Department of Education, Culture and Sports ("DECS"), but attached thereto solely for budgetary purposes and administrative support. The LEB was provided the powers of administering the legal education system in the country and prescribing the minimum standards for law admission, among others. Pursuant to its authority to prescribe the minimum standards for law schools, the LEB issued several orders, circulars, resolutions, and other issuances. Among the orders issued by the LEB was LEBMO No. 7-2016 which requires all those seeking admission to the basic law course to take and pass a nationwide uniform law school admission test, known as the Philippine Law School Admission Test ("PhiLSAT").

Various petitions for certiorari and prohibition were filed before the Supreme Court averring that R.A. No. 7662 and the PhiLSAT are offensive to the Court's power to regulate and supervise the legal profession pursuant to Sec. 5 (5), Art. VIII of the Constitution. Petitioners further argue that PhiLSAT violates academic freedom as it interferes with the law school's exercise of freedom to choose who to admit. In holding that R.A. No. 7662 was constitutional insofar as it gives the LEB the power to set the standards of accreditation of law schools and to prescribe minimum requirements for admission for legal education, the SC discussed the right to education under various international human rights law instruments such as the International Covenant on Economic, Social and Cultural Rights ("ICESCR").

RULING

R.A. No. 7662 is constitutional insofar as Sec. 7(c) and Sec. 7(e) are concerned which gives the LEB the power to set the standards of accreditation of law schools and the power to prescribe the minimum requirements for admission to legal education and minimum qualifications of faculty members.

xxx

Apart from the Constitution, **the right to education is also recognized in international human rights law under various instruments to which the Philippines is a state signatory and to which it is concomitantly bound.**

For instance, **Article 13 (2) of the ICESCR recognizes the right to receive an education** with the following interrelated and essential features: (a) availability; (b) accessibility; (c) acceptability; and (d) adaptability.

In particular, accessibility is understood as giving everyone, without discrimination, access to educational institutions and programs. Accessibility has three overlapping dimensions:

1. **Non-discrimination** – education must be accessible to all, especially the most vulnerable groups, in law and fact, without discrimination on any of the prohibited grounds x x x;
2. **Physical accessibility** – education has to be within safe physical reach, either by attendance at some reasonably convenient geographic location ([e.g.] a neighborhood school) or [via] modern technology ([e.g.] access to a "distance learning" programme); [and]
3. **Economic accessibility** – education has to be affordable to all. This dimension of accessibility is subject to the differential wording of [A]rticle 13(2) in relation to primary, secondary and higher education: whereas primary education shall be available "free to all," States parties are required to progressively introduce free secondary and higher education[.]

Pertinent to higher education, the elements of quality and accessibility should also be present as the Constitution provides that these elements should be protected and promoted in all educational institutions.

Nevertheless, the right to receive higher education is not absolute.

WHEREFORE, the petitions are **PARTLY GRANTED**. The jurisdiction of the Legal Education Board over legal education is **UPHELD**. The Court further declares as constitutional R.A. No. 7662 is constitutional insofar as Sec. 7(c) and Sec. 7(e) are concerned which gives the LEB the power to set the standards of accreditation of law schools and the power to prescribe the minimum requirements for admission to legal education and minimum qualifications of faculty members. **SO ORDERED**.