



Republic of the Philippines
Supreme Court
Manila

SECOND DIVISION

CHAMBER OF CUSTOMS
BROKERS, INC. (CCBI),
Petitioner,

G.R. No. 256907

- versus -

COMMISSIONER OF
CUSTOMS,
Respondent.

Present:

LEONEN, S.A.J., Chairperson,
LAZARO-JAVIER,
LOPEZ, M.,
LOPEZ, J., and
KHO, JR., JJ.

Promulgated:

FEB 20 2023

X-----X

DECISION

KHO, JR., J.:

Before the Court is a Petition for Review on *Certiorari*¹ under Rule 45 of the Rules of Court assailing the Decision² dated December 14, 2020 and the Resolution³ dated June 10, 2021 of the Court of Appeals (CA) in CA-G.R. SP No. 164426, which affirmed the Resolution⁴ dated April 5, 2019 of the Regional Trial Court of Manila, Branch 16 (RTC) in Civil Case No. R-MNL-18-04085 dismissing the petition for declaratory relief⁵ filed by petitioner Chamber of Customs Brokers, Inc. (petitioner) for lack of merit.

¹ *Rollo*, pp. 18-50.

² *Id.* at 52-65. Penned by Associate Justice Carlito B. Calpatura with Associate Justices Mariflor P. Punzalan Castillo and Maria Elisa Sempio Diy, concurring.

³ *Id.* at 67-68.

⁴ *Id.* at 110-121. Penned by Presiding Judge Janice R. Yulo-Antero.

⁵ *Id.* at 69-82.

The Facts

On March 30, 2004, Congress enacted Republic Act No. (RA) 9280⁶ or the “Customs Brokers Act of 2004.” Section 2 thereof states that it is “*the policy of the State to give priority attention and support to professionalizing the practice of customs brokers profession in the Philippines which will be beneficial to the country in general and to the economy in particular*” and that “[p]ursuant to the national policy, the government shall provide a program to set up a climate conducive to the practice of the profession and maximize the capability and potential of our Filipino customs brokers.” Particularly related to this case is Section 27 of RA 9280, which reads:

SECTION 27. *Acts Constituting the Practice of Customs Brokers Profession.* – Any single act or transaction embraced within the provision of Section 6 hereof shall constitute an act of engaging the practice of customs broker profession. Import and export entry declarations shall be signed only by customs broker under oath based on the covering documents submitted by the importers. (Undersecoring supplied)

Later on, the Congress – in response to the country’s obligations to the Revised Kyoto Convention (RKC) which was intended to, among others, respond to the needs of providing a balance between customs functions of control and revenue collection and trade facilitation⁷ – enacted RA 10863,⁸ otherwise known as the “Customs Modernization and Tariff Act.” Section 101 thereof states that it is “*the policy of the State to protect and enhance government revenue, institute fair and transparent customs and tariff management that will efficiently facilitate international trade, prevent and curtail any form of customs fraud and illegal acts, and modernize customs and tariff administration.*” Section 106 (d) and Section 107 of the law read:

SECTION 106. *Declarant.* – A declarant may be a consignee or a person who has the right to dispose of the goods. The declarant shall lodge a goods declaration with the Bureau and may be:

x x x x

(d) A person duly empowered to act as agent or attorney-in-fact for each holder.

x x x x

SECTION 107. *Rights and Responsibilities of the Declarant.* – x x
x x

⁶ Entitled “AN ACT REGULATING THE PRACTICE OF CUSTOMS BROKERS PROFESSION IN THE PHILIPPINES, CREATING FOR THE PURPOSE A PROFESSIONAL REGULATORY BOARD FOR CUSTOMS BROKERS, AND APPROPRIATING FUNDS THEREFOR,” approved on March 30, 2004.

⁷ *Rollo*, p. 54.

⁸ Entitled “AN ACT MODERNIZING THE CUSTOMS AND TARIFF ADMINISTRATION,” approved on May 30, 2016.

The declarant shall sign the goods declaration, even when assisted by a licensed customs broker, who shall likewise sign the goods declaration.

In light of the foregoing, petitioner – a national organization of customs brokers recognized by the Professional Regulation Commission as an accredited professional organization – filed a petition for declaratory relief before the RTC, praying, among others, that Section 27 of RA 9280 should remain in full effect despite the passage of Section 106 (d) of RA 10863, or that the latter be struck down as unconstitutional for being in violation of the equal protection clause of the Constitution.⁹

In said petition, petitioner contended that Section 106 (d) of RA 10863 did not repeal or amend RA 9280 as there were no irreconcilable inconsistencies between them. As such, the provisions of the latter law should be harmonized and read in conjunction with the provisions of the former law. Petitioner further averred that “[a]llowing any person designated as an agent or attorney-in-fact of the importer or exporter to perform acts that would otherwise be limited only for licensed customs brokers created undue favor and inequality.”¹⁰

For its part, respondent Commissioner of Customs (respondent), through the Office of the Solicitor General (OSG), argued that Section 27 of RA 9280 has been modified by Section 106 in relation to Section 107 of RA 10863. As such, the new law authorized the importer, exporter, as well as their appointed agent or attorney-in-fact, to lodge a goods declaration independently and without the participation of a customs broker.

Respondent further pointed out that RA 10863 contains a repealing provision, *i.e.*, Section 1803 thereof, which reads in part: “[a]ll other laws, acts, presidential decrees, executive orders, rules and regulations or parts thereof inconsistent with the provisions of this Act are hereby expressly repealed, amended or modified accordingly.”

Furthermore, respondent also contended that even before the passage of RA 10863, Section 27 of RA 9280 had already been amended by RA 9853,¹¹ particularly Section 1 thereof, which reads:

SECTION 1. Section 27 of Republic Act No. 9280 is hereby amended to read as follows:

“SEC. 27. *Acts Constituting the Practice of Customs Broker Profession.* – Any single act or transaction embraced within the provision of Section 6 hereof shall constitute an

⁹ *Rollo*, p. 53.

¹⁰ *Id.* at 57.

¹¹ Entitled “AN ACT AMENDING REPUBLIC ACT NO. 9280, OTHERWISE KNOWN AS THE ‘CUSTOMS BROKERS ACT OF 2004,’ AND FOR OTHER PURPOSES,” approved on December 15, 2009.

act of engaging in the practice of customs broker profession. Import entry shall be signed by a customs broker and the consignee/owner/importer under oath based on the covering documents submitted by the importers: *Provided*, That export declaration shall be signed by the exporter or, at his option, delegate the signing and processing of the document to his designated customs broker or authorized representative." (Underscoring supplied)

Finally, respondent averred that petitioner failed to discharge the burden of proof that RA 10863 violated the equal protection clause.¹²

The RTC Ruling

In a Resolution¹³ dated April 5, 2019, the RTC dismissed the petition for declaratory relief for lack of merit.

The RTC ruled that Section 106 of RA 10863, as worded, authorizes the importer, exporter, and even their agent or attorney-in-fact, to lodge a goods declaration on their own without the participation of a customs broker. It therefore stripped the exclusivity of the customs broker to lodge a goods declaration. Since Section 27 of RA 9280 is inconsistent with Section 106 of RA 10863, the latter statute has effectively modified or amended the former.¹⁴ Further, the RTC ruled that there is no violation of the equal protection of the law because Section 106 (d) of RA 10863 applies to all persons or subjects similarly situated.¹⁵

Petitioner moved for reconsideration¹⁶ but the same was denied in a Resolution¹⁷ dated October 30, 2019. Aggrieved, it appealed to the CA.

The CA Ruling

In a Decision¹⁸ dated December 14, 2020, the CA affirmed the RTC ruling *in toto*. In so ruling, the CA took judicial notice that RA 9853 already amended RA 9280 by limiting a customs broker's functions by allowing the exporter to sign the export declaration themselves without the need and participation of a customs broker. Particularly, in RA 9280, both the import and export entry declarations were required to be signed by the customs broker; on the other hand, RA 9853 provides that the export declaration could now be signed by the exporter or, at his option, his designated customs broker

¹² *Rollo*, pp. 57-58.

¹³ *Id.* at 110-121.

¹⁴ *Id.* at 118-119.

¹⁵ *Id.* at 120.

¹⁶ *Id.* at 122-128.

¹⁷ *Id.* at 139-147.

¹⁸ *Id.* at 52-65.

or authorized representative.¹⁹ The CA further noted that RA 10863 conformed to this trend of limiting the functions of a customs broker when it stated that the goods declaration submitted to the Bureau could now be processed solely by the declarant himself, his agent or attorney-in-fact, or by a licensed customs broker.²⁰

The CA further ruled that the presence of a repealing clause in a later statute indicates the legislative intent to repeal all prior inconsistent laws on the subject matter, whether the prior law is a general law or a special law. Thus, the CA noted that even if RA 10863 did not expressly repeal or amend RA 9280, the pertinent provisions of the two statutes still has apparent irreconcilable inconsistencies, and hence, the latter law had been impliedly repealed by the former. In this regard, the CA pointed out that Section 27 of RA 9280 states that import and export entry declarations shall be signed only by a customs broker; whereas Section 106 of RA 10863 dispensed with this exclusive role of a customs broker and allowed the importer or exporter themselves to lodge a goods declaration with the right to delegate the same to a customs broker, an agent or attorney-in-fact.²¹

Relatedly, the CA found untenable petitioner's assertion that the inconsistencies between RA 9280 and RA 10863 may be reconciled by Section 407²² of the latter law. It held that a scrutiny of the cited provision reveals that there is no distinction between "lodgement" and "filing" of goods declaration, and that the difference lies only on their manner of submission. "Lodgement" pertains to electronic submission while "filing" refers to manual submission of goods declaration. However, both lodgement and filing pertain to one and the same goods declaration.²³

Finally, as regards petitioner's claim that Section 106 of RA 10863 violates the equal protection clause, the CA held that petitioner failed to substantiate such claim; hence, the presumption of its validity must prevail.²⁴

¹⁹ Id. at 60-61.

²⁰ Id. at 61.

²¹ Id. at 61-62.

²² SECTION. 407. *Goods Declaration and Period of Filing.* – As far as practicable, the format of the goods declaration shall conform with international standards. The data required in the goods declaration shall be limited to such particulars that are deemed necessary for the assessment and collection of duties and taxes, the compilation of statistics and compliance with this Act. The Bureau shall require the electronic lodgement of the goods declaration.

The Bureau shall only require supporting documents necessary for customs control to ensure that all requirements of the law have been complied with. Translation of supporting documents shall not be required except when necessary.

Goods declaration must be lodged within fifteen (15) days from the date of discharge of the last package from the vessel or aircraft. The period to file the goods declaration may, upon request, be extended on valid grounds for another fifteen (15) days: *Provided*, That the request is made before the expiration of the original period within which to file the goods declaration: *Provided, however*, That the period of the lodgement of the goods declaration maybe adjusted by the Commissioner.

²³ *Rollo*, pp. 62-63.

²⁴ Id. at 63-64.

Undaunted, petitioner moved for reconsideration but the same was denied in a Resolution²⁵ dated June 10, 2021. Hence, this petition.

The Issue Before the Court

The issue for the Court's resolution is whether or not the CA correctly affirmed the dismissal of the petition for declaratory relief filed by petitioner before the RTC.

In support of the petition, petitioner essentially reiterates its arguments that RA 10863 did not expressly repeal or abrogate RA 9280, further contending that earnest efforts should have been used to reconcile and harmonize the said laws.²⁶

Further, petitioner averred that by permitting a declarant to authorize any person to be his agent or attorney-in-fact to lodge a goods declaration, which under RA 9280 is allowed to be performed only by a licensed customs broker, Section 106 (d) of RA 10863 unintentionally but effectively permits any person to practice the customs broker profession. Relevantly, it promotes a competition between licensed customs brokers and agents or attorneys-in-fact who are not licensed customs brokers. Hence, RA 10863 failed to provide a substantial distinction or real differences between licensed customs brokers and agents or attorneys-in-fact of declarants. Such failure even results in an unfair competition which is not germane to the purpose of RA 10863, in violation of the equal protection clause of the Constitution.²⁷

In its Comment,²⁸ respondent maintains that Section 106 (d) of RA 10863 impliedly repealed Section 27 of RA 9280 because there is an irreconcilable inconsistency between the two laws as to the necessity of using a customs broker in the lodging of a goods declaration. RA 10863, being the later statute, should prevail because of the principle that a later statute which is repugnant to an earlier statute is deemed to have abrogated the earlier one on the same subject matter.²⁹

Further, respondent avers that the discretionary use of a customs broker under Section 106 of RA 10863 reflects the Philippines' compliance with its international obligations under the RKC and Trade Facilitation Agreement to discontinue the mandatory use of a customs broker in goods declaration.³⁰

²⁵ Id. at 67-68.

²⁶ Id. at 29-30.

²⁷ Id. at 39 and 41.

²⁸ Id. at 189-217.

²⁹ Id. at 199.

³⁰ Id. at 202-203.

Finally, respondent asserts that like all statutes, RA 10863 is clothed with a strong presumption of constitutionality; hence, it cannot be declared unconstitutional simply because of petitioner's speculations and imagined fears.³¹

The Court's Ruling

The petition is denied.

I.

The petition was filed out of time

Prefatorily, the Court notes that the petition was filed out of time. As can be gleaned from the records, petitioner received a copy of the CA Resolution dated June 10, 2021 denying its motion for reconsideration on **June 28, 2021**.³² Pursuant to Section 2, Rule 45 of the Rules of Court, petitioner had fifteen (15) days, **or until July 13, 2021**, within which to file the petition. On July 12, 2021, petitioner filed a motion for extension of time to file the petition,³³ and paid the corresponding docket fee. The Court granted the motion and gave petitioner thirty (30) days from July 13, 2021 to file the petition, **or until August 12, 2021**.³⁴ However, petitioner filed the instant petition only **on August 27, 2021**.

In justifying its late filing, petitioner contends that the filing and service of pleadings had been suspended by virtue of Administrative Circular No. 56-2021 and OCA Circular No. 114-2021.³⁵

Petitioner's contention is mistaken.

A closer reading of the foregoing circulars reveals that they only apply to appellate collegiate level courts and the first and second level courts, ***and not the Court***. In this regard, it is well to point out that the applicable rule for the Court is Memorandum Order No. 65-2021 dated August 4, 2021, which provides that there will be no personal filing/service of pleadings and other submission to the Court from August 2 to 20, 2021, **but parties may do so either by registered mail or through the services of duly accredited private couriers, or by transmitting them through electronic mail in accordance with the existing electronic filing guidelines**. Clearly, the Court did not suspend the filing of pleadings.

³¹ Id. at 205.

³² Id. at 20.

³³ Id. at 3-4.

³⁴ Id. at 9.

³⁵ Id. at 20-21.

On this ground alone, the instant petition is already dismissible. Moreover, even if the Court brushes aside this procedural mishap and rules on the substantive issues raised therein, the petition still ought to be denied due to lack of merit, as will be explained hereunder.

To recapitulate, petitioner filed the petition for declaratory relief before the RTC seeking that Section 27 of RA 9280 should remain in full effect despite the passage of Section 106 (d) of RA 10863, or that the latter be struck down as unconstitutional for being in violation of the equal protection clause of the Constitution.³⁶

II.

Section 27 of RA 9280 had already been repealed

“The question of whether a particular law has been repealed or not by a subsequent law is a matter of legislative intent. The lawmakers may expressly repeal a law by incorporating therein a repealing provision which expressly and specifically cites the particular law or laws, and portions thereof, that are intended to be repealed. A declaration in a statute, usually in its repealing clause, that a particular and specific law, identified by its number or title, is repealed is an express repeal; all others are implied repeals.”³⁷

In *Commissioner of Internal Revenue v. Semirara Mining Corporation*,³⁸ the Court, through Associate Justice Alfredo Benjamin S. Caguioa, discussed how repeals by implication operate, to wit:

There are two categories of repeal by implication. The first is where provisions in the two acts on the same subject matter are in an irreconcilable conflict. The later act to the extent of the conflict constitutes an implied repeal of the earlier one. The second is if the later act covers the whole subject of the earlier one and is clearly intended as a substitute, it will operate to repeal the earlier law.

Implied repeal by irreconcilable inconsistency takes place when the two statutes cover the same subject matter; they are so clearly inconsistent and incompatible with each other that they cannot be reconciled or harmonized; and both cannot be given effect, that is, that one law cannot [be] enforced without nullifying the other.³⁹

³⁶ Id. at 53.

³⁷ *Mecano v. Commission on Audit*, 290-A Phil. 272, 275 (1992) [Per J. Campos, Jr., *En Banc*]; citations omitted.

³⁸ 811 Phil. 113 (2017) [First Division].

³⁹ Id. at 123, citing *Mecano v. Commission on Audit*, *supra* at 280-281.

As correctly pointed out by the CA, RA 9280 was amended by RA 9853. The latter explicitly states that the export declaration shall be signed by the exporter or, at their option, delegate the signing and processing of the document to their designated customs broker or authorized representative. Hence, even before the enactment of RA 10863, the law in question, the exporter on their own can already sign the goods declaration even without the assistance of a customs broker.

Further, a scrutiny of RA 9853 would reveal that it is an *express repeal* considering that it identified or designated the act or acts that are intended to be repealed. The title of the law itself states that it is “An Act Amending Republic Act No. 9280, otherwise known as the ‘Customs Brokers Act Of 2004.’” Further, Section 1 of RA 9853 also states that “*Section 27 of Republic Act No. 9280 is hereby amended.*”

Furthermore, even assuming *arguendo* that RA 9853 was not enacted, RA 10863 should be considered to have impliedly repealed Section 27 of RA 9280. As aptly ruled by the CA, the pertinent provisions of the two statutes, RA 9280 and RA 10863, have apparent irreconcilable inconsistencies. As adverted to above, Section 27 of RA 9280 provides that import and export declarations shall only be signed by a customs broker. On the other hand, Section 106 (d) of RA 10863 (and even RA 9853 which was enacted before RA 10863) provides that the declarant themselves is allowed to sign the goods declaration or delegate such act to their agent or attorney-in-fact. Clearly, it is the intention of the later statute to divest from the customs broker the sole authority of signing the goods declaration and give the option to the declarant themselves to sign the same document or assign such task it to their agent or attorney-in-fact. Verily, and as aptly concluded by the courts *a quo*, Section 106 (d) of RA 10863 constitutes an implied repeal of Section 27 of RA 9280, as amended.

III.

RA 10863 does not violate the equal protection clause

As regards petitioner’s contention that Section 106 (d) of RA 10863 violates the equal protection clause, suffice it to say that the CA correctly ruled that petitioner failed to substantiate such contention.

The equal protection guaranty under the Constitution means that “no person or class of persons shall be deprived of the same protection of laws

which is enjoyed by other persons or other classes in the same place and in like circumstances.”⁴⁰

In *Zomer Development Company Inc. v. Special Twentieth Division of the Court of Appeals, Cebu City (Zomer)*,⁴¹ the Court *En Banc*, through Associate Justice (now Senior Associate Justice) Marvic M.V.F. Leonen, clarified that the Equal Protection Clause was not intended to prohibit the legislature from enacting statutes that either tend to create specific classes of persons or objects, or tend to affect only these specific classes of persons or objects. It does not demand absolute equality; rather, it merely requires that all persons shall be treated alike, under like circumstances and conditions both as to privileges conferred and liabilities enforced.⁴² Further elucidating on this matter, *Zomer*, citing *Victoriano v. Elizalde Rope Worker's Union*,⁴³ held:

The guaranty of equal protection of the laws is not a guaranty of equality in the application of the laws upon all citizens of the state. It is not, therefore, a requirement, in order to avoid the constitutional prohibition against inequality, that every man, woman and child should be affected alike by a statute. Equality of operation of statutes does not mean indiscriminate operation on persons merely as such, but on persons according to the circumstances surrounding them. It guarantees equality, not identity of rights. The Constitution does not require that things which are different in fact be treated in law as though they were the same. The equal protection clause does not forbid discrimination as to things that are different. It does not prohibit legislation which is limited either in the object to which it is directed or by the territory within which it is to operate.

The equal protection of the laws clause of the Constitution allows classification. Classification in law, as in the other departments of knowledge or practice, is the grouping of things in speculation or practice because they agree with one another in certain particulars. **A law is not invalid because of simple inequality. The very idea of classification is that of inequality, so that it goes without saying that the mere fact of inequality in no manner determines the matter of constitutionality. All that is required of a valid classification is that it be reasonable, which means that the classification should be based on substantial distinctions which make for real differences; that it must be germane to the purpose of the law; that it must not be limited to existing conditions only; and that it must apply equally to each member of the class.** This Court has held that the standard is satisfied if the classification or distinction is based on a reasonable foundation or rational basis and is not palpably arbitrary.

In the exercise of its power to make classifications for the purpose of enacting laws over matters within its jurisdiction, the state is recognized as enjoying a wide range of discretion. It is not necessary that the classification be based on scientific or marked differences of things or in their relation. Neither is it necessary that the classification be made with

⁴⁰ *Philippine Rural Electric Cooperatives Association, Inc. v. Department of the Interior and Local Government*, 451 Phil. 683, 690 (2003) [Per J. Puno, *En Banc*], cited in *Abakada Guro Party List v. Ermita*, 506 Phil. 1, 129 (2005) [Per J. Austria-Martinez, *En Banc*].

⁴¹ G.R. No. 194461, January 7, 2020.

⁴² *Id.*

⁴³ 158 Phil. 60 (1974) [Per J. Zaldivar, *En Banc*].

mathematical nicety. **Hence legislative classification may in many cases properly rest on narrow distinctions, for the equal protection guaranty does not preclude the legislature from recognizing degrees of evil or harm, and legislation is addressed to evils as they may appear.**⁴⁴ (Underscoring and emphases supplied)

In *Samahan Ng Mga Progresibong Kabataan v. Quezon City*,⁴⁵ the Court *En Banc*, through Associate Justice (and eventual Senior Associate Justice) Estela M. Perlas-Bernabe instructs that Philippine case law has developed three (3) tests of judicial scrutiny to determine the reasonableness of classifications, namely: (a) the strict scrutiny test, which applies when a classification either interferes with the exercise of fundamental rights, including the basic liberties guaranteed under the Constitution, or burdens suspect classes; (b) the intermediate scrutiny test, which applies when a classification does not involve suspect classes or fundamental rights, but requires heightened scrutiny, such as in classifications based on gender and legitimacy; and (c) the **rational basis test**, which applies to all other subjects not covered by the first two (2) tests.⁴⁶

In *White Light Corp. v. City of Manila (White Light)*,⁴⁷ the Court *En Banc*, through Associate Justice Dante O. Tinga, explained these tests, as follows:

The general test of the validity of an ordinance on substantive due process grounds is best tested when assessed with the evolved footnote 4 test laid down by the U.S. Supreme Court in *U.S. v. Carolene Products*. Footnote 4 of the *Carolene Products* case acknowledged that the judiciary would defer to the legislature unless there is a discrimination against a “discrete and insular” minority or infringement of a “fundamental right.” Consequently, two standards of judicial review were established: strict scrutiny for laws dealing with freedom of the mind or restricting the political process, and **the rational basis standard of review for economic legislation**.

A third standard, denominated as heightened or immediate scrutiny, was later adopted by the U.S. Supreme Court for evaluating classifications based on gender and legitimacy. Immediate scrutiny was adopted by the U.S. Supreme Court in *Craig [v. Boren]*, after the Court declined to do so in *Reed v. Reed*. While the test may have first been articulated in equal protection analysis, it has in the United States since been applied in all substantive due process cases as well.

We ourselves have often applied the rational basis test mainly in analysis of equal protection challenges. Using the rational basis examination, laws or ordinances are upheld if they rationally further a legitimate governmental interest. Under intermediate review, governmental interest is extensively examined and the availability of less

⁴⁴ *Zomer Development Company Inc. v. Special Twentieth Division of the Court of Appeals, Cebu City*, supra; citations omitted.

⁴⁵ 815 Phil. 1067 (2017).

⁴⁶ Id. at 1113-1114.

⁴⁷ 596 Phil. 444 (2009).

restrictive measures is considered. Applying strict scrutiny, the focus is on the presence of compelling, rather than substantial, governmental interest and on the absence of less restrictive means for achieving that interest.⁴⁸ (Emphases and underscoring supplied)

Here, the challenged law, *i.e.*, RA 10863, reasonably appears to be in the nature of an economic legislation, which thus, necessitates the Court to use the rational basis test. In this regard, *Zomer* instructs that “[t]he rational basis test requires only that there be a legitimate government interest and that there is a reasonable connection between it and the means employed to achieve it.”⁴⁹

To recapitulate, RA 10863 was enacted in response to the country’s obligations to the RKC which was intended to, among others, respond to the needs of providing a balance between customs functions of control and revenue collection and trade facilitation.⁵⁰ **To the Court, this is the legitimate government interest behind such enactment.**

Further, the means employed to achieve said legitimate government interest – particularly, the introduction of the provision which states that the signing of goods declarations is no longer exclusive to customs brokers in that such act of signing may already be performed by the declarant themselves or their agent or attorney-in-fact – has a reasonable connection with the latter. Relevantly, RA 10863 is germane to the purpose of the law, which aims to make Philippine Laws consistent with international standards and customs best practices.

At this juncture, the Court reiterates the well-settled rule that when the due process and equal protection clauses are invoked, considering that they are not fixed rules but rather broad standards, there is a need for proof of such persuasive character as would lead to such a conclusion. Absent such a showing, the presumption of validity must prevail.⁵¹ Here, no concrete evidence and convincing arguments were presented by petitioner to warrant a declaration of the unconstitutionality of RA 10863. In light of the foregoing, the Court rules that RA 10863 does not violate petitioner’s right to the equal protection of the laws; and hence, is declared constitutional.

ACCORDINGLY, the petition is **DENIED**. The Decision dated December 14, 2020 and the Resolution dated June 10, 2021 of the Court of Appeals in CA-G.R. SP No. 164426 are hereby **AFFIRMED**.


⁴⁸ Id. at 462-463; citations omitted.

⁴⁹ *Zomer Development Company Inc. v. Special Twentieth Division of the Court of Appeals, Cebu City*, supra, citing Separate Opinion of J. Leonen in *Samahan ng Progresibong Kabataan v. Quezon City*, supra at 1147.

⁵⁰ See *rollo*, p. 54.


⁵¹ *Abakada Guro Party List v. Ermita*, supra note 40, at 121.

SO ORDERED.



ANTONIO T. KHO, JR.
Associate Justice

WE CONCUR:



MARVIC M.V.F. LEONEN
Senior Associate Justice
Division Chairperson



AMY C. LAZARO-JAVIER
Associate Justice



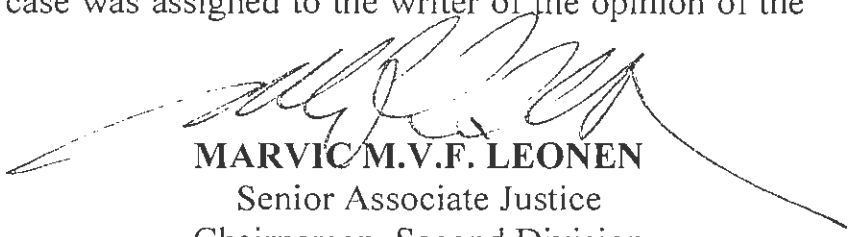
MARIO Y. LOPEZ
Associate Justice



JHOSEP Y. LOPEZ
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



MARVIC M.V.F. LEONEN
Senior Associate Justice
Chairperson, Second Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



ALEXANDER G. GESMUNDO
Chief Justice