

CONTROVERSIES IN THE PHILIPPINE HISTORY

Introduction

Historical events always have different versions; it depends on whose narration you believe. As eyewitnesses and even people who actually took part in the significant events have contradicting narrations, it complicates the study of history. While many may agree that what counts is the event and its contributions to who we are and what we have today, history enthusiasts will continue to seek and demand an exact account of events to finally put these controversies to rest.

I. SITE OF THE FIRST MASS

- Accounts of the historians differ as to where the holy sacrament was celebrated by Father Pedro Valderrama on the Eastern morning of March 31, 1521, whether it was in Limasawa, Southern Leyte, or Masao, Butuan City.
- Comparing the narratives, it is clear that the terms used to describe the place are almost similar to one another, as it is called either Mazava, Masagua, Mazaua, or Masao, but they were unanimous that the place was abundant in gold and spices.

Where was the first official Roman Catholic mass held?

I. Francisco Albo's Account

- One of the primary sources that historians refer to in identifying the site of the first Mass, was that of the account of Francisco Albo. He was the pilot of one of Magellan's ship, Trinidad, one of the 18 survivors who returned with Sebastian Elcano on the ship Victoria after they circumnavigated the world.
- A journal or log of Magallanes voyage was written by Francisco Albo, covering the voyage from Cape San Agustin in Brazil until the "Victoria" (the first ship to circumnavigate the globe) returned to Spain (Blair & Robertson 1975). The log begins November 29, 1519, and ends September 4, 1522. From the account:

II. Miguel Lopez De Legaspi and/or Hernando Riquel (Court Clerk of the Home Office) Account

- In the morning of February 13, 1564, they caught sight of the Philippines. The expedition entered the Philippines at the island of Samar, called Tandaya. Based on the description of the pilots and on a map drawn on their charts by Martinez Fortun and Diego Martin, we can conclude without any doubt that the point of arrival was the island of Tubabao on the coast of Samar, situated on Latitude 12°07' and 125°33' east. Magellan had reached the Philippines, making landfall at this same point. On March 19, after consultation with the officers, it was decided that the expedition would go to the island of Mazagua, now called Limasawa.
- Based on the May 1564 Report of the Occurrences on the Voyage and Journey of the Armada of his Majesty under the Command of General Miguel Lopez de Legaspi in the Discovery of the Islands of the West. The expedition, as we know, was led by Miguel Lopez de Legaspi, who was on board the San Pedro, together with head technician, navigator Andres de Urdaneta, and Hernando Riquel, court clerk of the Home Office (San Agustin Museum & Jose Ramon de Miguel, 2009).

III. Pigafetta's Account

- In Antonio Pigafetta's account, "Primo Viaggio Intorno al Mondo (First Voyage Around the World) events of 1519-1522. He narrated Magellan's voyage while James Alexander Robertson translated it into the English language. The transcript is made from the original document, which

exists in the Bibliotheca Ambrosiana, Milan, Italy. The narration of Pigafetta's account was taken from Blair & Robertson (1975).

- Early on the morning of Sunday, the last of March, and Easter day, the captain-general sent the priest with some men to prepare the place where mass was to be said; together with the interpreter to tell the king that we were not going to land to dine with him, but to say mass.
- There are dogs, cats, swine, fowls, goats, rice, ginger, cocoa-nuts, figs (i.e, bananas), oranges, lemons, sorgo, wax, and a quantity of gold in THAT ISLAND. It lies in a latitude of nine and two-thirds degrees toward the Arctic Pole, and in a longitude of one hundred and sixty-two degrees from the line of demarcation. It is twenty-five from the Acquada, and is called MAZUA.

IV. Primary Source: Pigafetta and Seven Days in Mazaua By: John Lee P. Candelaria and Veronica C. Alporpha

- On Thursday, March 28, Magellan's expedition anchored near an island after seeing a light. Eight natives arrived by boat and were given gifts. Later, the native king approached with more boats. Although the king stayed in his boat, gifts were exchanged, and the Spanish ships eventually anchored near the king's village.
- On Friday, March 29, Magellan sent an interpreter ashore to ask for food and show peaceful intentions. The king later visited Magellan's ship, where they warmly greeted each other and exchanged gifts. Afterward, the king invited Pigafetta and another crew member to stay on shore as guests.
- On Saturday, March 30, Pigafetta and his companion, who had feasted with the king and his son the night before, returned to the Spanish ships. Pigafetta noted his concern about eating meat on Good Friday.
- On Sunday, March 31 (Easter Sunday), Magellan sent a priest and men ashore to prepare for Mass. Later, Magellan and about fifty men landed and held the Easter Mass, after which they venerated a cross. In the afternoon, they returned ashore and planted a cross on the highest hill, witnessed by the kings of Mazaua and Butuan.
- That same afternoon, Magellan asked the kings where they could find more food. The kings suggested three places—Ceylon, Zubu, and Calagan—with Zubu being the best option. Magellan decided to sail to Zubu the next day and asked for a guide. Although the king of Mazaua first offered a pilot, he later chose to personally guide them after the harvest and requested assistance from Magellan's men.
- On Monday, April 1, Magellan sent men to help with the harvest, but no work was done because the two kings were still sleeping after drinking the previous night.
- On Tuesday, April 2, and Wednesday, April 3, the harvest work was carried out.
- On Thursday, April 4, Magellan's expedition departed Mazaua and sailed toward Cebu.

V. Jose Arcilla Historian

- Jose Arcilla, author of Introduction to "Philippine History," maintained that Magellan never stepped on the grounds of Butuan, where the alleged first mass took place
- On March 16, 1521, Magellan reached the Philippine. In Limasawa, the Islanders and Europeans quickly became friends. The islanders described to the newcomers other places, like Butuan and Calagan (Caraga), but Magellan did not go there.

VI. Arguments in Favor of Masao, Butuan City

- **Gregorio Zaide (2002)** provides a narration of what transpired during the First Mass in the Philippines, below in his narration.
- Another important event took place at Butuan. The first mass was held on the shore of Masao, Butuan, on the Eastern morning, March 31, 1521. It was said that Father Pedro de Valderama, the Spanish Chaplain, officiated the mass. The Filipino kings and their men attended the mass along with Magellan and his men. After the mass, the Filipinos were treated to a fencing exhibition by the Spaniards. Then, at sunset of the same day, Magellan planted a huge wooden cross on the top of the hill overlooking the sea”.

Zaide argues that Masao, Butuan City, is the true site of the first Mass in the Philippines based on six points. He notes that the historical place name had three syllables, matching “Masao” rather than “Limasawa.” He also cites the sailing distance and direction from Homonhon, which he claims better fits Masao. In terms of latitude, Zaide points out that early sources place the site between 9½ and 9¾ degrees north, closer to Masao than Limasawa’s exact nine degrees. He further compares the route to Cebu, suggesting it aligns more naturally with Butuan. Archaeological evidence, such as the balanghai boats and the local practice of bonfires, is also used to support Butuan’s historical importance. Finally, he emphasizes Masao’s rich gold resources and its status as an established trading port before Western contact. Together, these points support Zaide’s claim that Masao, Butuan City, is the more likely site of the first Mass.

VII. Accounts at the End of the 19th Century and Start of the 20th Century Supporting Butuan as the Site of the First Mass

- Fred Atkinson, author of “The Philippine Islands,” published in 1905, provides in his book:
- But without lingering, Magellan continued westward and in March reached BUTUAN on the northern shore of Mindanao, where he landed and raised a cross on a small hill nearby and, celebrating the FIRST MASS IN THE PHILIPPINES, took possession of the island in the name of the king of Spain and began to win over the people to Spaniards authority (Atkinson, 1905).

VIII. John Ford, author of Additional Pages from an American Cruiser in the East, which was published in 1898, provides in his book:

- On November 26, 1520, he (Magellan) found himself on the broad Pacific and boldly stood to the northward, and on March 16, 1521, he reached the Ladrone Islands and sailed along the north coast of Mindanao. During Easter week of the same year, he arrived at the entrance to the Butuan River, where the First Mass in the Philippines was celebrated.

IX. Written also in the Military Notes on the Philippines in September 1898 at the United States Adjutant-General’s Office, a recognition of Butuan as the site of the first mass in the Philippines is stated in the account.

- Butuan town is situated on the right bank of the river Butuan, about 18 miles from the mouth, and contains some 2,000 inhabitants, chiefly engaged in working a gold mine in the vicinity. The anchorage is frequented by traders from Port Misamis and from Cebu, and Mr. Looney remarks that he carried from 3 to 5 fathoms of water between the bar of the river and the town. The water of the river at Butuan is fresh and used for drinking.

- The town of BUTUAN is celebrated in history as being the place where Magellan landed after his anchorage near Limasawa Island and where he celebrated the FIRST MASS IN THE PHILIPPINES.

LIMASAWA LAW

- On June 19, 1960, Republic Act No. 2733, called the Limasawa Law, was enacted without the signature of the president of the Philippines. This law recognized Limasawa as the site of the first mass in the Philippines. Obviously, some would question if an act of Congress is the proper measure to correct or change history. Below is the text of the law.
- **Republic Act No. 2733** An act to **Declare then Site in Magallanes**, Limasawa Island in the province of Leyte, where the First Mass in the Philippines was Held as a National Shrine to provide for the preservation of Historical Monuments and monuments thereat, and For Other Purpose.

Section 1. The site in Magallanes, Limasawa Island in the province of Leyte, where the first mass in the Philippines was held, is hereby declared a national shrine to commemorate the birth of Christianity in the Philippines.

Section 2. All historical monuments and landmarks in said site shall be preserved and/or reconstructed whenever necessary, as much as possible in their original form, and hereby declared national historical monuments and landmarks.

Section 3. The national Planning Commission shall exercise supervision and control over the reconstruction and/or preservation of the aforesaid site and monuments and shall issue rules and regulations to effectuate the preceding sections of this Act.

Section 4. Necessary funds for this Act shall be provided for in the annual appropriations for public works, and disbursements shall be made by the National Planning Commission under such rules and regulations as the Auditor General may prescribe.

Section 5. This Act shall take effect upon its approval.

II. Jose Rizal’s Retraction

He did, or he did not?

- A question that was raised following Jose Rizal’s execution on December 30, 1896, at Bagumbayan. While it is clear that a few hours before his death, he accepted many visitors and wrote letters for his loved ones, contradicting accounts that emerged from those who believed that he retracted and those who do not believe that he retracted. From the accounts of the priest and Spanish newspapers, he retracted, but for those who opposed, there was a secret letter hidden inside Jose Rizal’s shoes denying the retraction and claiming that friars published a fake copy of the retraction. Regardless of whether he retracted or not, the love of country of our national hero is admirable and worthy of emulation.

Arguments Favoring the Retraction Primary Source: Rizal's Retraction Source: Translated from the document found by Fr. Manuel Garcia C.M. on May 18, 1935

THE "ORIGINAL" DISCOVERED BY FR. MANUEL GARCIA, C.M ON MAY 18, 1935

- I declare myself a catholic and in this Religion in which I was born and educated, I wish to live and die.
- I retract with all my heart whatever in my words, writings, publications, and conduct has been contrary to my character as a son of the Catholic Church. I believe and profess whatever she teaches, and I submit to whatever she demands. I abominate Masonry as the enemy which is of the church, and as Society prohibited by the church. The Diocesan Prelate may, as the Superior Ecclesiastical Authority, make public this spontaneous manifestation of mine to repair the scandal which my acts may have caused, and so that God and people may pardon me.
- Manila 29, December 1896, Jose Rizal

There are four iterations of the texts of this retraction: the first was published in *La Voz Española* and *Diario de Manila* on the day of the execution, 30 December 1896. The second text appeared in Barcelona, Spain, in the magazine *La Juventud*, a few months after the execution, 14 February 1897, from an anonymous writer who was later on revealed to be Fr. Vicente Balaguer. However, the original text was only found in the archdiocesan archives on May 18, 1935, after almost four decades of disappearance.

I. The Balaguer Testimony

Doubts on the retraction document abound, especially because only one eyewitness account of the writing of the document exists- that of the Jesuit friar Fr. Vicente Balaguer. According to his testimony, Rizal woke up several times, confessed four times, attended a Mass, and prayed a rosary, all of which seemed out of character. But since it is the only testimony of a "primary " account that Rizal ever wrote, a retraction document, it has been used to argue the authenticity of the document.

II. Letters of Josephine Bracken

According to De Viana (2013), in 1961, the Jose Rizal National Centennial Commission published Rizal's letters to his friends and relatives. Included among these letters was one made by Josephine Bracken in 1897, which was a brief description of her life:

Chronology of Events in or Around Rizal's Death Cell

- **December 30, 1896. 12:00-04:00 a.m.** Rizal sleeps restfully because his confidence in the goodness of God and the justness of his cause gives him astounding serenity and unusual calmness.
- **December 30, 1896.04:00-05:00 a.m.** Rizal picks up the imitation of Christ, reads, meditates, and then writes in Kemphis' book a dedication to his wife Josephine, and by this very act in itself, he gives to her their only certificate of marriage.
- **05:00-06:15 a.m.** Rizal washes up, takes breakfast, and attends to his personal needs. Write a letter to his parents. Reads the Bible and meditates, Josephine is prohibited by the Spanish officers from seeing Rizal, according to Josephine's testimony to R. Wildman in 1899.
- **06:05-07:00 a.m.** Rizal walks to the place of execution between Fr. March and Fr. Villaclara, with whom he converses. Keeps looking around as if seeking or expecting to see someone. His last word, said in a loud voice: " It is finished."

- **07:00-07:03 a.m. Sounds of a gun.** Rizal vacillates, turns halfway around, falls down backwards, and lies on the ground facing the sun. Silence. Shouts of Vivas for Spain.

III. An eyewitness Account by Rev.Fr. Antonio Rosell

- The account both mentioned the retraction and marriage between Jose Rizal and Josephine Bracken.
- I heard fathers Balaguer and Villaclara tell of the conversion of the condemned man, with all the details of discussion and observations that took place among them. Likewise, I heard them relate that Rizal spontaneously asked his confession to be heard, receiving this Sacrament many times, and that after the dawn of the thirtieth, he took communion and was united in Holy Matrimony with the young Irish Josefina. There was, according to these fathers, a brief but complete retraction written and signed by Rizal himself. I do not remember the text of this abjuration and profession of the Catholic faith literally.

1. State of Baron Fernandez

- Baron Fernandez, a Spanish orphan, spent decades in secret archives in Madrid and Segovia. He discovered Rizal's pre-execution defense, revealing that Rizal entrusted a secret letter to Narcisa hidden in his shoes. This letter denied his retraction, as he knew the friars were deceiving the Filipino people.

2. Manoling Morato's Expose

- Manoling Morato, a friend of Baron Fernandez, bought from Fernandez the alleged document containing Rizal's denial of the said retraction that took place hours before execution. Morato said in EXPOSE that the friars forged the retraction letter and published it in the CLERICO-FASCIST newspapers at that time. Morato maintained that Rizal never retracted, although friars managed to publish a fake copy of his retraction.

3. Josephine Bracken failed to produce a Marriage Contract

- After Jose Rizal died in 1896, Josephine Bracken sued the Rizal Family to produce the so-called "Jose's last will" and even wrote Ferdinand Blumentritt asking for help to claim some properties entitled to her as the widow of Rizal. Properties included Rizal's Library, valued at 3,000 pesos, and some paintings of Juan Luna. The library was under the safekeeping of Jose Ma. Basa, including 1,000 pesos in cash. When Basa received the demand from Josephine and her lawyers, he only asked Josephine for her proof of marriage with Jose Rizal, a marriage certificate issued by church authorities in Manila, or even a certification from the British Consul in Manila. Josephine was not able to produce the document, and so she failed to claim some properties of Rizal.

Cry of Balintawak or Cry of Pugad Lawin

The first accepted venue and date was "Balintawak" dated August 26; it was in 1963 that it was changed to Pugadlawin on August 23 through the issuance of former President Diosdado Macapagal of Proclamation No. 149 series of 1963. Ambeth Ocampo even enumerated five different places like Balintawak, Pugad Lawin, Kangkong, Bahay Toro, and Pasong Tamo on five different dates like 20, 23, 24, 25, or 26 of August 1896. The August 26 in Balintawak and August 23 in Pugadlawin happened to be the two (2) most famous versions because of the reputation of historians who wrote it according to their sources. The Balintawak version, written by Gregorio Laide, and Pugad Lawin's version of Teodoro Agoncillo, author of *Revolt of the Masses*. But there is another account taken from the memoirs of Emilio Aguinaldo supporting Balintawak as the place of the "cry," but the date was August 24.

Arguments Favoring the Pugad Lawin Version

Teodoro Agoncillo

The Agoncillo's book entitled "Revolt of the Masses" (1956) is written:

It was in **Pugad Lawin** where they proceeded upon leaving Samson's place in the afternoon of the 22, that the more than 1,000 members of the Katipunan met in the yard of Juan A. Ramos, son of Melchora Aquino. In the morning of **August 23**, considerable discussion arose whether the revolt against the Spanish government should be started **on the 29**. Only one man protested. But he was overruled in his stand. Bonifacio then announced the decision and shouted, "Brothers, it was agreed to continue with the plan of revolt. My brothers, do you swear to repudiate the government that oppresses us? And the rebels, shouting as one man, replied **"Yes, sir."** That being the case, Bonifacio added, **"bring out your cedula and tear them to pieces to symbolize our determination to take arms"**. Amidst the ceremony, the rebels, with tear-stained eyes, shouted. Long live the Philippines! Long live the Katipunan!

Guillermo Masangkay 's Account

Quirino (1995) provides an account of Guillermo Masangkay on what transpired on the historic "cry". The account supports the Pugadlawin version, but the date was August 24 and not August 23 or August 26. Below is the account:

In **August 1896**, after the Katipunan was discovered, Masangkay joined Bonifacio, Emilio Jacinto, and others in a clandestine meeting held on the 24th of that month at Apolinario Samson's house in Caloocan. Initially, the leaders of the members questioned the wisdom of an open rebellion due to the lack of arms and logical support. However, after Bonifacio's intense and convincing speech, everyone destroyed his cedulas to symbolize his defiance of Mother Spain and together, raised the cry of "revolt".

Renato Constantino's Book

In Renato Constantino's Book entitled "the Philippine: A Past Revisited, "he had similar accounts with Agoncillo & Guerrero. The famous version of his "cry" is read below:

He summoned Katipunan leaders to a mass meeting, which was held in Pugadlawin, in the yard of a son of Melchora Aquino (Tandang Sora), mother of the Katipunan.

The meeting was a stormy one. Some believed it was premature to start the Revolution, but after much discussion, the decisiveness of Bonifacio and Jacinto won the day. As a sign that they had broken all their ties with Spain and would fight her domination to the last, the Katipuneros tore their cedulas (certificates of citizenship) to pieces, shouting, "Long live the Philippines! This stirring beginning occurred in Pugadlawin on August 23.

Gregorio Zaide History of the Filipino People In the book of Gregorio Zaide (2002), it is written:

On August 26, Bonifacio rallied the Katipunan to an emergency meeting in Balintawak.

Angered by the raging debate among his men, Bonifacio thundered: "Brothers, you know the tragic fate of our our compatriots who fell into the clutches of the Spaniards. We are doomed men; we cannot return to our homes, for we would be arrested and executed. Now what shall we do?"

"Fight!" shouted the majority of the patriots. Bonifacio dramatically took his cedula certificate (symbol of vassalage to Spain), tore it to pieces, and shouted: "Long live the Philippines!" Following his example, the Katipuneros tore their cedula certificate, echoing the cry.

Memories of Emilio Aguinaldo (1964)

Noong ika-22 ng Agosto 1896, ang Sanggunian Magdalo ay tumanggap ng isang lihim na sulat mula sa Supremo Andres Bonifacio, sa Balintawak, na nagsasaad na isang mahalagang pulong ang idaraos nila sa ika-24 ng nasabing buwan, at lubhang kailangan na kami'y magpadala roon ng dalawang kinatawan o delegado sa ngalan ng nasabing Sanggunian. Ang pulong aniya'y itaon sa kaarawan ng kapistahan ng San Bartolome sa Malabon Tambobong. Nagkaroon kami ng pag aalinlangan sa pagpapadala roon ng aming kinatawan dahil sa kaselanan ng pagdaraanang mga pook at totoong mahigpit at abut-abot ang panghuhuli ang mga Guardia Civil at Veterana sa mga naglalakad lalung-lalo na sa panghihinalang mga mason at katipunan. Gayon pa man ay aming hinirang ay pinagkaisahan ipadalang tanging Sugo ang matapang na kapatid na Fraylista na si G. Crispulo Aquinaldo Ina may pangakong magsisimba. At makikipagsabong sa Kapistahan sa San Bartolomé. Sinapakat ko rin ang gaming Sugo na si G. D. Orcullo na sabihin sa aking kapatid na siya sasamang magsisimba at makikipamista, subalit pagdating nila sa Kalookan, ay magsasakit-sakitan siya upang makahiwalay sa kanyang kasama, at makatuloy sa kanyang talagang pakay ay paroroonan sa Supremo Andres Bonifacio sa "Balintawak".

Accounts of Lieutenant Olegario Diaz, Spanish Guardia Civil Supporting the Balintawak Version

The accounts of Lieutenant Olegario Diaz support the Balintawak version, but the date was August 25 and not August 23 or August 26. St. Clair (1902) wrote the account of the Guardia Civil:

On the **19th of August last (1896)**, the conspiracy was denounced, and a great number of persons were made by this Corps. Bonifacio and those more closely connected with him in his schemes, fled aghast to the neighboring pueblo of Caloocan and there remained hidden in the house of the Capitan Municipal (a native and in that of the Capitan Pasado (also a native), the father-in-law of Andres Bonifacio. On the 23 inhabitants of Caloocan, on the 24, they were combated by the civil Guards in the fields of the said pueblo and fled to their former hiding place.

- The supreme Council convoked a large assembly to be held on the following day in the said barrio, to which gathered more than 500 members: there a discussion took place concerning the steps which would have been taken in view of the failure of the conspiracy, and of the imprisonments which were being made.
- Some, fed up, desired to return to a legal status, submitting to the Spanish authority, but not the president. Bonifacio protested, proposing immediate rebellion. Both propositions were put to the vote, and as a result, that of the president gained by an immense majority, so much for the prestige of Andres Bonifacio.'

From the orders of Andres Bonifacio to the Katipunan Members

Based from Hermenegildo Cruz's (1992) book entitled "Kartilyang Makabayan: mga Tanong at Sagot Ukol kay Andres Bonifacio at sa Kataastaasan, Kagalangalangan ng mga Katipunan ng mga Anak ng Bayan, he shared the orders of Andres Bonifacio to the Katipunan members, and it is read as:

Mga Maginoong Namumununo, Kasapi at mga Kapatid

"Sa inyong lahat ipinatutungkol ang pahayag na ito. Totoong kinakailangan na sa lalong madaling panahon ay putulin natin ang walang pangalang panglulupig na ginagawa sa mga anak ng bayan, na ngayoy nagtitiis ng mabibigat na parusa at pahirap sa mga bilangguan na sa dahilang ito'y mangyayaring ipantanto ninyo sa lahat ng mga kapatid na sa araw ng Sabado, ika-29 ng kasalukuyan ay puputok ang paghihimagsik na pinagkasunduan natin, kinakailangan sabay-sabay

na salakayin ang Maynila. Ang sino pa mang humadlang sa banal na adhikaing ito ng bayan ay ipalalgay na taksil at kalaban, maliban na nga lamang kung may sakit na dinaramdam o ang kataway maysala at silay pag uusugin alinsunod sa palatuntulang ating pinairal -Bundok ng Kalayaan, ika 28 ng Agosto 1896- ANDRES BONIFACIO"

Cruz added, "Lahat ng nakabatid ay nagsisunod. Kinabukasan nga ng gabi, (29) ay nagkaroon na ng labanan sa buong paligid ng Maynila. Nang ika-30 ng buwang ito ay nagkaroon na ng mahigpit na labanan sa Balintawak, sa San Juan del Monte at sa iba pang pook. Notice from the orders of Bonifacio that the agreed revolution shall occur on the 29 of the month. The plan was to attack Manila, while Cruz mentioned that several skirmishes in Balintawak, San Juan del Monte, and other places had happened.

Blair and Robertson's "The Philippine Islands" Narration

"On every ground, it seems probable that had not friar Gil and the Spanish press of Manila been so insistent on giving great publicity, to some Katipunan engraving stones, receipts for dues, etc, kept in hiding by the affiliated employees of a Spanish newspapers the revolt might never have come about at all. Certainly no date was set for it, till the sudden arrest of August 19 and 20, 1896 sent Bonifacio and his companions fleeing to Bulakan Province where practically without arms, they appealed to their fellow-workers in Bulakan, Manila and Cavite provinces to rise in revolt on August 30."

Battle of the Tirad Pass

Did he die on top of the mountain, or was he at the hilltop when he was shot? Did it happen while he was rallying his troops to fight the enemies? Did the bullet from the rifle penetrated to his heart or to his neck? Was he the last man standing defending the pass?

Was he riding a white horse? Was he 28 or 24 years of age when he was killed in the historic battle? There were many different versions of the young general's death, conflicting as they are, but his love of country can never be doubted.

Vicente Enriquez Version (Survivor of the Battle of Tirad Pass)

Del Pilar was warned by our soldiers that the enemies were almost in front of us, but we observed nothing except an unusual movement in the cogon patches. The general then instructed his men to stop firing as the enemy halted their fire, too. Then, he stood on the promontory and checked the enemy position. He was actually watching the movements of the enemy closely when, suddenly, a gunshot hit him. He covered his face with his two hands, falling on his back, and died immediately (**Ocampo, 1990**).

Telesforo Carrasco (Survivor of the Battle of Tirad Pass)

The general could not see the enemy because of the cogon grass, and he ordered to stop firing at the enemy. At that moment, I was handing him a carbine and cautioned him that the Americans were directing their fire at him, and he should crouch down because his life was in danger. At that moment, he was hit in the neck, which caused his instant death (**Ocampo, 1990**).

Richard Henry Little (American War Correspondent)

It was a battle above the clouds. I saw the most youthful and the bravest of Filipino generals trying vainly to line up his soldiers to stave off the advance of the American troops who pursued him, to cover Aguinaldo's retreat. I saw him talking to his soldiers from the trench, inspiring pride in themselves to ponder over their valor and love of country. I saw him mount his white horse in the midst of bullets from our Krag rifles. Later, we saw from below one of our soldiers turned around, climbed the top of a rock, and aimed his rifle at the general. We held our breath, not knowing whether or not to pray to God that the

soldiers hit or missed his mark. Afterwards, we heard a shot and the youthful general fell (**Almario et al. 1989**).

From Teodoro Agoncillo's Account

In the morning of **December 2, 1899**, Major March and his well-armed men proceeded against Del Pilar. The Filipino troops guarding the narrow pass hit the Americans at will, and the latter were forced to retreat. Unfortunately, an Igorot guided the Americans to the secret trail. The Americans slowly and quietly went up the trail and surprised Del Pilar and his men. A fierce battle ensued, and Del Pilar was killed by a bullet that passed through his neck. The American soldiers rushed to the dead body of the young general and looted it for souvenirs.

US War Department Account

General March commanding a squadron of the 33rd Infantry, US. The Army pursued the rebels entrenched in Tila Pass, which is 4,441 feet above sea level, in the mountains of Tila. Lieutenant Tompkins, who was commanding H company, ascended the slope, shielded by the summit, which is 150 feet or so at its peak. After climbing this slope... a simultaneous attack on both the advance and rear guards (of Del Pilar's platoon) was begun, demolishing everything in sight, killing and wounding 52, among whom was Gregorio H. Del Pilar, the commanding general of the insurgents.

THE TWO FACES OF THE 1872 CAVITE MUTINY

**by: Chris Antonette Piedad-Pugad
Posted on September 5, 2012**

The 12th of June of every year since 1898 is a very important event for all Filipinos. On this particular day, the entire Filipino nation, as well as Filipino communities all over the world gathers to celebrate the Philippines Independence Day. **1898** came to be a very significant year for all of us; it is equally important as 1898, the **year when the Philippine Revolution** broke out, owing to the Filipinos' desire to be free from the abuses of the Spanish colonial regime. But we should be reminded that another year is as historic as the **two 1872**.

Two major events happened in 1872, the first was the 1872 Cavite Mutiny and the other was the martyrdom of the three munity priest in the persons of Fathers Mariano Gomez, Jose Burgos, and Jacinto Zamora (GOMBURZA). However, not all of us knew that there were different accounts in reference to the said event. All Filipinos must know the different sides of the story since this event led to another tragic yet meaningful part of our history, the execution of GOMBURZA, which, in effect, was a major factor in the awakening of nationalism among the Filipinos.

Article from the Manila Freedom Newspaper

It is reported that while Del Pilar was fighting the troops of General March and was surrounded by the dead and the wounded who fell by his side, he valiantly inspired his troops by his example. Although seriously wounded, he was standing on the trenches inspiring his men when a bullet plowed through his heart, and he fell among his comrades.

John McCutcheon (American War Correspondents Accompanying the US Forces)

Del Pilar was the last to fall. He had been shot in the shoulder. A Filipino soldier was subduing his horse, and at the moment that he was preparing to mount it, he received a shot from a Krag-Jergensen at the nape of his neck, the bullet passing through his mouth.

From the Philippine National Agency Achieves

The general encouraged his men while watching the Americans coming within range. This is the most glorious moment in our lives". He said we are fighting for our motherland. Later, the enemy stopped firing. The Filipino troops stopped firing, too, and thus the whole valley fell silent. However, unknown to the general and his men, a Filipino was leading a group of American soldiers to their rear. As he heard a volley of fire coming from the back, Del Pilar saw many of the soldier fell one by one. Standing alone, he took out his diary from his pocket and wrote the following words: what I am doing now is for my beloved land After returning his diary to his pocket, he mounted his horse once more with saber in hand, but a single shot claimed the life of the young, brave general

1. 1872 Cavite Mutiny: Spanish Perspective

Jose Montero y Vidal, a prolific Spanish historian, documented the Cavite Munity 1872 and highlighted it as an attempt of the Indios to overthrow the Spanish government in the Philippines. Gov. Gen Rafael Izquierdo's official report magnified the event and made use of it to implicate the native clergy, which was then active in the call for secularization.

Secularization meant the replacement of the friars who came exclusively from Spain with Filipino priests ordained by the local bishop. This movement was again successful. resisted, as friars through the centuries kept up the argument that Filipino priests were too poorly qualified to take on parish duties. Although church policy dictated that parishes of countries converted to Christianity be relinquished by the religious orders to indigenous diocesan priests, in 1870, only 181 out of 792 parishes in the islands had Filipino priests.

In the case of the Filipino priest like Gomburza, they called for the same rights and privileges to be given to the Spanish priest and Filipino priests. They were the known leading figures who supported secularization. The accounts of **Jose Montero y Vidal and Gov. Gen. Rafael Izquierdo's** complimented and corroborated with one another. They both pointed out that the Cavite mutiny of 1872 was a revolution that aimed to overthrow the existing Spanish government.

They enumerated the following reasons of the revolution the main reasons of the revolution was the abolition of privileges enjoyed by the workers of Cavite arsenal, such as non- payment of tributes and exemption from forced labor nd most importantly, the presence of the native clergy, who, out of animosity against the Spanish Friars, conspired and supported the rebels and enemies of Spain.

Izquierdo reported to the king of Spain that the rebels" wanted to overthrow the Spanish government to install a new '**hari**' in the likes of Fathers Burgos and Zamora.

The general even added that the native clergy enticed other participants by giving them charismatic assurance that their fight would not fail because God is with them, coupled with handsome promises of reward such as employment, wealth, and ranks in the army.

Jose Montero y Vidal and Gov. Gen Rafael Izquierdo deemed that the event of 1872 was planned earlier and was thought of as a big conspiracy among educated leaders, mestizos, abogadillos or native lawyers, residents of Manila and Cavite, and the native clergy. They insinuated that the conspirators of Manila and Cavite planned to liquidate high-ranking Spanish officers, to be followed by the massacre of the friars.

On 17 February 1872, in an attempt by the Spanish Government and Frailocracia to instill fear among the Filipinos so that they may never commit such a daring act again.

The **GOMBURZA** were executed. This event was tragic but served as one of the moving forces that shaped Filipino nationalism.

2. A response to injustice: The Filipino Version of the Incident

Dr. Trinidad Hermenigildo Pardo de Tavera, a Filipino scholar and researcher, wrote the Filipino version of the bloody incident in Cavite. From his point of view, the incident was a mere mutiny by the native Filipino soldiers and laborers of the Cavite arsenal who turned out to be dissatisfied with the abolition of their privileges. Indirectly, Tavera blamed Gov Izquierdo's cold-blooded policies, such as the abolition of privileges of the workers and native army members of the arsenal and the prohibition of the founding of a school of arts and trades for the Filipinos, which the general believed was a cover-up for the organization of a political club.

Tavera believed that the Spanish friars and Izquierdo used the Cavite Mutiny as a powerful lever by magnifying it as a full-blown conspiracy involving not only the native army but also the residents of Cavite and Manila, and more importantly, the native clergy to overthrow the Spanish government in the Philippines. It is noteworthy that during that time, the Central Government in Madrid announced its intention to deprive the friars of all the powers of intervention in matters of civil government and the direction and management of educational institutions. This turnout of events was believed by Tavera to have prompted the friars to do something drastic in their dire desire to maintain power in the Philippines.

Meanwhile, in the intention of installing reforms, the Central Government of Spain welcomed an Educational decree authored by Segismundo Moret, which promoted the fusion of sectarian schools run by the friars into a school called the Philippines by requiring teaching positions in such schools to be filled by competitive examinations. The friars, fearing that their influence in the Philippines would come to an end, took advantage of the incident and presented it to the Spanish Government as a vast conspiracy organized throughout the archipelago with the object of destroying Spanish sovereignty. Tavera sadly confirmed that the Madrid government came to believe that the scheme was true without any attempt to investigate the real facts or extent of the alleged "revolution" reported by Izquierdo and the friars.

The French writer Edmund Plauchut's account complemented Tavera's account by confirming that the event happened due to discontentment of the arsenal workers and soldiers in Cavite fort, and not to overthrow the Spanish government. The Frenchman, however, dwelt more on the execution of the three martyr priests, which he actually witnessed.

AGRARIAN REFORM

INTRODUCTION

Agrarian reform is the process of giving agricultural lands to farmers and workers who do not have their own, whether or not they are granted full ownership of the land

AGRARIAN REFORM

- Focuses on the **overall improvement** of farmers' lives, including their **economic, social, and political growth**.
- It is **centered** on the relationship between **production** and the **distribution of land** among farmers

LAND REFORM

- It is the process of **transferring land** from **landlords to tenant farmers**, allowing them to **own property** and **improve their living conditions**.
- Refers to the **change in ownership** or **management** of land through **government policies** or **popular movements**.

HISTORY OF AGRARIAN REFORM

PRE-SPANISH PERIOD

- **"This land is Ours, God gave this land to us."**
- Before the Spanish, Filipinos organized themselves in *barangays* led by **datus (chiefs)**.
- **Land** was viewed as a *communal gift*, with **rice serving as the main currency**.
- Society was structured into three classes: **maharlikas (freemen)**, **aliping namamahay (serfs)**, and **aliping saguiguilid (slaves)**.

SPANISH PERIOD

- **"United we stand, Divided we fall."**
- The Spanish implemented the **encomienda system**, a system of royal land grants.
- Supposedly, the **encomenderos** were to **protect the people and maintain order**.
- However, they instead **abused their authority**, transforming **native Filipinos** from **landowners into exploited share tenants**.

FIRST PHILIPPINE REPUBLIC

- **"The yoke has finally broken."**
- In **1899**, when the *First Philippine Republic* was established, **General Emilio Aguinaldo** intended to confiscate Friar lands for redistribution, as stated in the Malolos Constitution.
- However, this plan was never realized due to the Republic's brief existence

AMERICAN PERIOD

- **"Long live America."**
- Several land laws were enacted:
 - **The Philippine Bill of 1902** set limits on land ownership.
 - **The Land Registration Act of 1902** introduced the Torrens system for land titles.
 - **The Public Land Act of 1903** introduced the homestead system.
 - **Tenancy Act of 1933** regulated landowner-tenant relationships (50-50 sharing system)

COMMONWEALTH PERIOD

- **"Government for the Filipinos"**
- **President Manuel L. Quezon** introduced **Social Justice** Program to address tenant unrest.

- Key laws:
 - **The 1935 Constitution** mandated the promotion of **social justice**.
 - **National Rice and Corn Corporation (NARIC)** regulates rice and corn prices.
 - **Rural Program Administration** provided land for tenants.

JAPANESE OCCUPATION

- **"The Era of Hukbalahap"**
- **Hukbalahap (HUKs)** gained control of Central Luzon.
- Landlords who supported Japan lost land; tenants benefited temporarily.
- Peasants and workers organized and took up arms.

PHILIPPINE REPUBLIC

- **"The New Republic"**
- After the establishment of **Philippine Independence in 1946**, the problems of land tenure remained.
- These became worse in certain areas.
- Thus, the Congress of the Philippines revised the tenancy law.

PHILIPPINE REPUBLIC

Manuel Roxas (1946-1948) enacted the following laws:

- **Republic Act No. 34** - Established a 70-30 share tenancy system.
- **Republic Act No. 55** - Protected tenants from arbitrary eviction.

Elpidio Quirino (1948-1953):

- LASEDECO replaced the National Land Settlement Administration.

Ramon Magsaysay (1953-1957):

- **Republic Act No. 1160** created NARRA for landless farmers.
- **The Agricultural Tenancy Act of 1954** secured tenant rights.
- **The Land Reform Act of 1955** started land acquisition and distribution.

Ferdinand Marcos Era (1965-1986):

- **Martial Law (1972)** declared the country a land reform area.
- **Presidential Decree No. 27 (1972)**
 - Limited land ownership to 7 hectares.
 - Focused land reform on rice and corn lands.
- Created the **Department of Agrarian Reform (DAR)**

Joseph Estrada (1998-2000):

- **Executive Order No. 151 (1999)** Created Farmer's Trust Fund.
- **The MAGKASAKA** Program encouraged private investors to partner with farmers.

Gloria Macapagal-Arroyo (2000-2010):

- **KALAHI** Agrarian Reform Zones (KARZones) are focused on rural economic zones.
- **Infrastructure** projects for agrarian communities.
- **Agrarian Justice Reform** Hired more paralegals to resolve agrarian disputes

Rodrigo Duterte (2016-2022):

- Launched the **2nd phase of agrarian reform**.
- Placed almost all public lands, including military reserves, under **agrarian reform**.
- **400 hectares** of Boracay land are placed under CARP.
- **DAR** created an anti-corruption task force to investigate anomalies.

Ferdinand "Bongbong" Marcos Jr. (2022- Present):

- Continued land distribution to **ARBs**, with 140,000 hectares distributed from 2022.
- Signed the **New Agrarian Emancipation Act (RA 11953)**, condoning P57.557 billion in loans for 610,054 ARBs.
- Focused on providing **support services** like credit, farm inputs, equipment, and farm-to-market roads.
- Aims to **complete land distribution** under agrarian reform by **2028**.

LAWS ON AGRARIAN REFORM

1. **Spanish Decree of 1880** - Enjoining land holders, whether the caciques or peasants, to secure legal titles to their lands
2. **Spanish Decree of 1894** - a decree granting landholders one year to secure legal titles to their land. Failure of the landowners to secure land title will mean forfeiture of their land.
3. **Public Land Act of July 1, 1902** - this became effective on July 26, 1904, offering homestead plots not in excess of 16 hectares to families who had occupied and cultivated the tract they were residing on since August 1, 1898.
4. **Act No 4054, The Rice Share Tenancy Act of 1933** - Regulating the tenancy share contracts by establishing minimum standards of 50-50 crop sharing.
5. **Act No 4113 (The Sugar Cane Tenancy Contracts)** - An act regulating the relationships of landowners and tenants of sugar land.
6. **Commonwealth Act No. 103** - An act creating the Court of Industrial Relations, which will settle disputes between landowners and agricultural workers.
7. **Commonwealth Act No. 213** - Defined and regulated legitimate labor organizations.
8. **Commonwealth Acts No. 178, 461, and 608** - a law giving more protection to agricultural tenants under the Rice Share Tenancy Act
9. **Republic Act No. 34 of 1946** - Provides for a 70-30 crop sharing arrangement and regulates share tenancy contracts.
10. **Republic Act No. 1160 of 1954** - Establishing the National Resettlement and Rehabilitation Administration to resettle landless residents and other landless farmers.
11. **Republic Act No.1199 (The Agricultural Tenancy Act of 1954)** - Amended by RA No. 2263, allowing the division of crops on the following basis:

Items Equivalent of the Crop:

- | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ol style="list-style-type: none"> 1. Land 30% 4. Implements 5% 2. Labor 30% 5. Final Harrowing 5% 3. Animals 5% 6. Transplanting 25% |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

12. **Republic Act No. 1400 (Land Reform Act of 1955)** - Creating the Land Tenure Administration and providing for the reduction of large landholdings, resettlement of tenants in areas with abundant land, securing of land titles, and the provision of adequate credit facilities for the small landholders.
13. **Republic Act No. 3844 (The Agricultural Land Reform Code of 1963)** - abolition of share tenancy and the

imposition of the agricultural leasehold system. It also provides for the eventual expropriation and subdivision of big, landed estates and their resale at cost and on installment to landless tillers.

14. **Republic Act 6389 (Amendments to the Agricultural Land Reform Code of 1971) Creation of the Department of Agrarian Reform (DAR)** - to implement the agricultural land reform programs.
15. **Republic Act 6390 (Agrarian Reform Special Fund Act of 1971)** - Created to finance the Agrarian Reform Program of the government.
16. **Presidential Decree No. 2** - Declaring the entire Philippines as a land reform area
17. **Presidential Decree No. 27** - Emancipating the tenantfarmers from the bondage of the soil.
18. **Proclamation No. 131** - Instituting a Comprehensive Agrarian Reform Program.
19. **Executive Order No. 228** - Signed by Pres. Corazon C. Aquino on July 16, 1987 - declaring full ownership to qualified farmer beneficiaries covered by PD No. 27;
20. **Executive Order No. 229** - Providing for the mechanism for the implementation of the program **LAWS ON AGRARIAN REFORM**
21. **Executive Order No. 129** - A signed on July 26, 1987, streamlining and expanding the power and operation of the DAR
22. **Republic Act No. 6657 (The Comprehensive Agrarian Reform Law of 1988)** - An act instituting the CARP to promote social justice and industrialization, providing the mechanism for its implementation and for other purposes.

IMPORTANCE OF LAND REFORM

- Increased Agricultural Productivity
- Reduction of Poverty
- Reduction of Inequality
- It will help solve unemployment
- It will increase food production

ASPECTS OF AGRARIAN REFORM

- ECONOMICS
- POLITICAL
- LEGAL
- MORAL
- RELIGIOUS
- SOCIO-CULTURAL

COMPONENTS OF AGRARIAN REFORM

LAND DISTRIBUTION

Land Acquisition - The process of acquiring land from large landowners or agricultural estates to redistribute to landless farmers or those with insufficient land.

Land Tenure Security - Ensuring that beneficiaries have secure rights to the land they receive, protecting them from eviction and promoting long-term investment in agricultural improvements.

SUPPORT SERVICES

Access to Credit - Providing financial assistance, loans, and credit facilities to agrarian reform beneficiaries to help them invest in their farms and improve productivity.

Technical Assistance and Training - Offering training programs in modern farming techniques, crop management, and sustainable practices to enhance farmers' skills and knowledge.

Infrastructure Development - Investing in rural infrastructure, such as irrigation systems, roads, storage facilities, and markets, to improve access to resources and enhance agricultural productivity.

INSTITUTIONAL DEVELOPMENT

Land Acquisition - The process of acquiring land from large landowners or agricultural estates to redistribute to landless farmers or those with insufficient land.

Land Tenure Security - Ensuring that beneficiaries have secure rights to the Land they receive, protecting them from eviction and promoting long-term investment in agricultural improvements.

POLICY AND LEGAL FRAMEWORK

Legislation and Regulation - Developing and enforcing laws and policies that support land reform initiatives, protect farmers' rights, and ensure equitable land distribution.

Land Use Planning - Implementing land use policies that promote sustainable agriculture and responsible land management.

ENVIRONMENTAL SUSTAINABILITY

Promotion of Sustainable Agricultural Practices - Encouraging environmentally friendly farming practices that protect soil health, conserve water, and enhance biodiversity.

Adaptation to Climate Change - Implementing strategies that help farmers adapt to climate change, such as crop diversification and improved water management.

MONITORING AND EVALUATION

Assessment of Program Impact - Establishing mechanisms to monitor the implementation of agrarian reform initiatives and evaluate their effectiveness in improving the lives of beneficiaries.

Feedback and Adjustment - Creating channels for beneficiaries to provide feedback on policies and programs, ensuring responsiveness to the needs of the community.

SOCIAL JUSTICE AND EQUITY

Empowerment of Marginalized Groups - Prioritizing the needs of marginalized populations, including women, indigenous peoples, and landless farmers, to ensure their participation in the reform process.

Adaptation to Climate Change - Implementing strategies that help farmers adapt to climate change, such as crop diversification and improved water management.

COMPREHENSIVE AGRARIAN REFORM LAW(CARP)

The Comprehensive Agrarian Reform Law (CARP) is a **landmark legislation** enacted in the Philippines in **1988**, aimed at addressing the historical **issues of land ownership and social justice in the agricultural sector**.

HISTORICAL BACKGROUND

PRE - 1986 CONTEXT

Land Concentration: Prior to CARP, a significant portion of agricultural land in the Philippines was owned by a small number of wealthy landlords. This concentration of landownership created stark inequalities and a system that marginalized small farmers and agricultural workers.

Agrarian Unrest: The inequities in land distribution led to widespread discontent among the rural population. Peasant movements began to organize, demanding land reform and social justice, culminating in protests and agrarian uprisings.

Martial Law Era (1972-1986): Under President Ferdinand Marcos, various agrarian reform initiatives were attempted, including the 1972 Land Reform Program. However, these efforts often failed due to corruption, inadequate implementation, and resistance from powerful landowners.

THE PEOPLE POWER REVOLUTION (1986)

Change in Leadership: The People Power Revolution in February 1986 resulted in the ousting of Ferdinand Marcos and the installation of Corason Aquino as president. This transition brought new hopes for agrarian reform and social justice.

Commitment to Reform: The Aquino administration recognized the urgent need for agrarian reform to address the historical injustices faced by farmers and to promote rural development.

OBJECTIVES, KEY PROVISIONS, AND ACHIEVEMENTS OF CARP

OBJECTIVES OF CARP

- Promote social justice
- Enhance agricultural productivity
- Improve the living conditions of farmers
- Ensure sustainable rural development

KEY PROVISIONS OF CARP

- The redistribution of all public and private agricultural lands
- Compensation for landowners whose land was to be distributed
- Support services, including credit, infrastructure, and technical assistance for beneficiaries

ACHIEVEMENTS OF CARP

- Land Distribution Statistics
- Millions of hectares have been distributed since the enactment
- Number of beneficiaries (e.g., farmers and farmworkers)
- Impact on Rural Communities
- Improved access to land ownership
- Increased agricultural productivity

CONSTITUTIONAL BASIS

1. **Article II, Section 21**: The State shall promote comprehensive rural development and agrarian reform.
2. **Article XII, Section 1**: The State shall promote industrialization and full employment based on sound agricultural development and agrarian reform.
3. **Article XIII, Section 3**: The State shall regulate the relations between workers and employers, recognizing the right of labor to its just share in the fruits of production and the right of enterprises to reasonable returns on investments, and to expansion and growth.
4. **Article XIII, Section 4**: The State shall, by law, undertake an agrarian reform program founded on the right of farmers and regular farmworkers, who are landless, to own directly or collectively the lands they till or, in the case of other farmworkers, to receive a just share of the fruits thereof. To this end, the State shall encourage and undertake the just distribution of all agricultural lands, subject to such priorities and reasonable retention limits as Congress may prescribe, taking into account economic, logical, developmental, or equity considerations, and subject to the payment of just compensation.
5. **Article XIII, Section 5**: The State shall recognize the right of farmers, farmworkers, and landowners, as well as cooperatives, and other independent farmers' organizations to participate in the planning, organization, and management

of the program, and shall provide support to agriculture through appropriate technology and research, and adequate financial, production, marketing, and other support services

6. **Article XIII, Section 6:** The State shall apply the principles of agrarian reform or stewardship, whenever applicable in accordance with law, in the disposition or utilization of other natural resources, including lands of the public domain under lease or concession suitable to agriculture, subject to prior rights, homestead rights of small settlers, and the rights of indigenous communities to their ancestral lands. The State may resettle landless farmers and farmworkers in its own agriculture estates, which shall be distributed to them in the manner provided by law
7. **Article XIII, Section 8:** The State shall provide incentives to landowners to invest the proceeds of the agrarian reform program to promote industrialization, employment creation, and privatization of public sector enterprises. Financial instruments used as payment for their lands shall be honored as equity in enterprises of their choice

PRINCIPLES AND POLICIES

- **Prioritizing Landless Farmers and Farmworkers:** The welfare of landless farmers and farmworkers is intended to promote social justice, rural development, and industrialization.
- **Industrialization and Full Employment:** The state aims for industrialization and full employment, driven by agricultural development and land reform, ensuring efficient resource utilization.
- **Land Conversion Rules:** Any conversion of agricultural land for industrial, commercial, or residential purposes must respect the rights of those who till the land and ensure national food security.
- **Protecting Filipino Enterprises:** The government will protect Filipino businesses from unfair competition from foreign entities.
- **Balancing Land Distribution and Industrialization:** Recognizing the limited availability of agricultural land, effective land reform requires simultaneous industrialization to improve economic conditions.
- **Fair Land Ownership:** The government will promote fairer land ownership, ensuring just compensation for landowners while improving farmers' productivity and dignity.
- **Direct Land Ownership for Farmers:** Landless farmers and regular farmworkers have the right to own or collectively farm the land they till, with fair compensation provided for land distribution.
- **Community-Based Approach:** The land reform program will be community-based, giving farmers more control over prices and easier access to credit
- **Stakeholder Involvement:** Farmers, farmworkers, landowners, and cooperatives will participate in planning and managing the land reform program.
- **Rights of Rural Women Recognized:** The government recognizes women's rights to own and control land independently and ensures their representation in decision-making.
- **Sustainable Resource Management:** Land reform principles will be applied to the use of natural resources, respecting existing rights and indigenous land claims.
- **Resettlement Options:** Landless farmers may be resettled on government agricultural estates, following legal guidelines for distribution.

- **Supporting Family Farms:** The government will encourage the establishment of economically viable family farms for individual beneficiaries and small landowners.
- **Protecting Fisherfolk Rights:** The rights of subsistence fishermen to communal resources will be protected, along with support services for their livelihoods.
- **Landowners' Social Responsibility:** Land ownership carries a social responsibility; landowners must cultivate their land or ensure it is productive.
- **Investment Incentives:** Landowners are encouraged to reinvest proceeds from the land reform program into industrialization and employment initiatives.
- **Leasing Public Land:** The government may lease undeveloped public lands for capital-intensive farming, respecting the prior rights of beneficiaries.

SALIENT FEATURES OF CARP

1. The comprehensive agrarian reform program covers all public and private agricultural lands.
2. Ownership of agricultural lands is based on a family-sized farm, which is not more than three hectares.
3. Qualified beneficiaries in the following order of priority are the agricultural lessees and share tenants, regular farm workers, seasonal farm workers, occupants of public lands, etc
4. The distribution of all lands covered by CARP shall be implemented within 10 years, effective immediately upon signing of the law by the President. Corazon C. Aquino on June 10, 1998
5. Exemption and exclusions include lands for wildlife, forest reserves, reforestation, fish sanctuaries and breeding grounds, watersheds and mangroves, national defense, school sites and campuses, etc.
6. Payments to landowners: 25% cash and 75% government bonds for a b o v e 5 0 hectares.
7. Beneficiaries pay the Land Bank of the Philippines in 30 annual amortizations at 6% interest per annum.
8. Valuation of lands is determined by the Presidential Agrarian Reform Council (PARC), headed by the President of the Philippines

TAXATION FOR DEVELOPMENT

Introduction

Taxation is the cornerstone of modern governance and the primary mechanism by which a state raises revenue to function, providing essential public services like infrastructure, defense, healthcare, and education. It is a compulsory financial charge imposed by the government.

THEORY & PURPOSE OF TAXATION

- A tax is a compulsory contribution from a person to the government
- Taxes enable the government to perform its public as well as its proprietary functions
- Taxes started as a voluntary contribution made by members of the ancient government
- Tax policies and systems are formulated and implemented to support the development thrusts of developing countries

TAXATION IN SPANISH PHILIPPINES

The Philippines may have abundant natural resources even before the encroachment of the Spaniards, but our ancestors were mainly involved in a subsistence economy, and while the payment of tribute or taxes (*buhis/buwis/handug*) or the obligation to provide labor services to the *datus* in some early Filipino communities in the Philippines

The arrival of the Spaniards altered this subsistence system because they imposed the payment of *tributos* (tributes) from Filipinos, similar to what had been practiced in all colonies in America.

The difficulty faced by the Spaniards in revenue collection through the tribute was the dispersed nature of the settlements, which they solved by introducing the **system of *reduccion*** by creating *pueblos*, where Filipinos were gathered and awarded plots of land to till.

Later on, the settlements will be handled by **encomenderos** who received rewards from the Spanish crown for their services.

Manila–Acapulco Galleon Trade

- Trade between Manila and Acapulco sustained Spanish presence and boosted the economy.

Situado Real

- Financial aid from Spain via the Mexican treasury ended when Mexico became independent (1820).

In 1884, the payment of tribute was put to a stop and was replaced by a poll tax collected through a certificate of identification called the *cedula personal*.

Two direct taxes were added in 1878 and imposed on urban incomes.

Urbana is a tax on the annual rental value of urban real estate and **Industria** is a tax on salaries, dividends, and profits.

The colonial government also gained income from monopolies, such as the sale of stamped paper, the manufacture and sale of liquor, cockpits, and opium, but the biggest of the state monopolies was tobacco, which began in 1781 and halted in 1882.

Forced labor was a characteristic of Spanish colonial taxation in the Philippines and was required of the Filipinos

Males were required to provide labor for 40 days a year (reduced to 15 days a year in 1884)

Taxation in the Philippines during the Spanish colonial period was characterized by the heavy burden placed on the Filipinos

TAXATION UNDER THE AMERICANS

The Americans who ruled the Philippines aimed to make the economy self-sufficient by running the government with the smallest possible sum of revenue and create surplus in the budget. From 1898 to 1903, the Americans followed the Spanish system of taxation with some modifications, noting that the system introduced by the Spaniards was outdated and regressive. The military government suspended the contracts for the sale of opium, lottery, and mint charges for coinages of money.

Later on, the urban area would be replaced by a tax on real estate, which became known as the land tax. The land tax was levied on both urban and rural real estate.

The problem with land tax was that land titling in the rural area was very disorderly: the appraising of land value was influenced by political and familial factors, and the introduction of a taxation system on agricultural land faced objections from the landed elite. Tax evasion was prevalent, especially among the elites.

The Internal Revenue Law of 1904 was passed as a reaction to the problems of collecting land tax. It prescribed ten major sources of revenue:

- Later on, the urban area would be replaced by a tax on real estate, which became known as the land tax. The land tax was levied on both urban and rural real estate.
- The problem with land tax was that land titling in the rural area was very disorderly: the appraising of land value was influenced by political and familial factors, and the introduction of a taxation system on agricultural land faced objections from the landed elite. Tax evasion was prevalent, especially among the elites.

1. Licensed taxes on forms dealing in alcoholic beverages and tobacco,	6. Taxes on insurance and insurance companies,
2. Excise taxes on alcoholic beverages and tobacco products,	7. Taxes on forest products,
3. Taxes on banks and bankers,	8. Mining concessions,
4. Document stamp taxes,	9. Taxes on business and manufacturing, and
5. The <i>cedula</i> ,	10. Occupational license.

The **cedula** went through changes in the new law as the rate was fixed per adult male, which resulted in a great decline in revenues.

In 1907, some provinces were permitted to double this fee specifically to fund the construction and maintenance of roads.

- **Industrial Tax:** A complex system where businesses were taxed based on their specific activity and profitability.
- **Sales Tax:** A new percentage tax on sales was introduced, collected on a quarterly basis.

In **1913**, the Underwood-Simmons Tariff Act was passed, resulting in a reduction in the revenue of the government as export taxes levied on sugar, tobacco, hemp, and copra were lifted.

To make up for the loss, then Governor General Francis Burton Harrison urged that tax receipts be increased to make up for the loss. Minor changes were made to the **1904** Internal Revenue Act, such as

the imposition of taxes on mines, petroleum products, and dealers of petroleum products and tobacco.

New sources of taxes were introduced later on. In **1914**, an income tax was introduced; in **1919**, an inheritance tax was created; and in **1932**, a national lottery was established to create more revenue for the government. However, these new creations were not enough to increase government revenues.

TAXATION DURING THE COMMONWEALTH PERIOD

New measures and legislation were introduced to make:

- The taxation system appears more equitable during the Commonwealth.
- Income tax rates of corporations were also increased. In **1937**, the cedula tax was abolished, which appeared to be a progressive move; but in **1940**, a residence tax was imposed on every citizen aged 18 years old and on every corporation.
- Income tax rates were increased in 1936, adding a surtax rate on individual net incomes in excess of 10,000 pesos.

In **1939**, the Commonwealth government drafted the **National Internal Revenue Code**, introducing major changes in the new tax system, as follows:

1. The normal tax of three percent and the surtax on income were replaced by a single tax at a progressive rate.
2. Personal exemptions were reduced
3. Corporation income tax was slightly increased by introducing taxes on inherited estates or gifts donated in the name of dead persons.
4. The cumulative sales tax was replaced by a single turnover tax of 10% on luxuries.
5. Taxes on liquors, cigarettes, forestry, products, and mining were increased.
6. Dividends were made taxable.

COMMONWEALTH PERIOD

The new tax structure in the Philippines enhanced the previous American system but remained inequitable.

The lower class still felt the bulk of the burden of taxation, while the upper class, the landed elite, or the people in political positions, were able to maneuver the situation that would benefit them more. The agriculture sector was still taxed low rate to promote growth, but there was no incentive for industrial investment to take root and develop.

It did not effectively diversify the economy or promote economic development, as certain sectors continued to bear an unfair tax burden.

As World War II reached the Philippines, economic activity ceased under Japanese military administration, which retained the tax collection system from the commonwealth but exempted items for the Japanese armed forces.

Foreign trade fell, and the main sources of taxation came from amusements, manufactures, professions, and business licenses. As the war raged, tax collection was a difficult task, and additional income of the government was derived from the sales of the National Sweepstakes and the sale of government bonds.

The expenditure of the Japanese military government grew greatly, and they issued military notes in order to cover the costs of the war.

FISCAL POLICY FROM 1946 - PRESENT

- 1. Post-War Reconstruction (1946-1959)**
 - It is under Presidents Manuel Roxas, Elpidio Quirino, and Ramon Magsaysay
 - It focused on rebuilding the economy after World War II
 - Heavy reliance on US aid
 - High government spending on infrastructure and rehabilitation.
 - Import and foreign exchange controls to protect local industries.
 - Fiscal deficits are common due to a limited revenue base.
- 2. Industrialization & State Intervention (1960-1971)**
 - It is under President Carlos P. Garcia and Diosdado Macapagal
 - Shift toward the Filipino First Policy and economic nationalism
 - Increased public spending to support industrialization
 - The tax system remained weak and inefficient
 - Rising budget deficit and external debt.
- 3. Martial Law & Debt-Driven Growth (1972-1985)**
 - Under President Ferdinand Marcos Sr.
 - Expansionary fiscal policy is founded on heavy foreign borrowing
 - Massive infrastructure projects (roads, hospital and cultural centers)
 - The government-controlled corporation expanded
 - In the early 1980's: debt crisis, high inflation, and fiscal collapse
- 4. Fiscal Consolidation & Democratization (1986-1997)**
 - Under President Corazon Aquino and Fidel Ramos
 - It focus om debt restructuring and fiscal discipline
 - Privatization of government-owned corporations
 - Tax reforms to improve revenue collection
 - Reduced deficits and restored investor confidence
- 5. Social Spending & VAT Reform (1998-2010)**
 - It is under Joseph Estrada and Gloria Macapagal-Arroyo
 - Increased spending on poverty alleviation and social services
 - Expanded VAT Law (2005) significantly boosted revenues
 - improved debt management and deficit reduction by the late 2000s
 - Fiscal policy became more rules-based
- 6. Good Governance & Inclusive Growth (2010-2016)**
 - Under Benigno Aquino III
 - Emphasis on fiscal transparency and anti-corruption
 - increased infrastructure and social spending
 - Maintained low deficits and improved credit ratings
 - Strong revenue performance without new major taxes
- 7. Expansionary Fiscal Policy & Tax Reform (2016-2022)**
 - Under President Rodrigo Roa Duterte
 - TRAIN LAW (2017) restructured income taxes and increased excise taxes
 - Large-scale Build, Build, Build infrastructure program
 - The COVID-19 pandemic led to massive stimulus spending
 - Sharp rise in budget deficits and public debt
- 8. Post-Pademic Recovery & Consolidation (2022-Present)**
 - Under Ferdinand Marcos Jr.
 - Focus on economic recovery and debt sustainability
 - Gradual reduction of fiscal deficits
 - Emphasis on infrastructure, agriculture, and social protection
 - Tax administration improvements rather than new taxes

DUTERTE'S LEGACY

- **War on Drugs:** Aggressive anti-crime campaign; reduced drug-related crime claims but faced serious human rights criticisms.
- **Infrastructure:** Launched Build, Build, Build, expanding roads, bridges, airports, and railways to support long-term growth.
- **Fiscal & Tax Reforms:** Implemented TRAIN and CREATE Laws, modernizing taxes, lowering income & Corporate taxes, but raising excise taxes.
- **COVID-19 Response:** Large-scale government spending and strict lockdowns to manage the pandemic led to higher deficits and public debt
- **Foreign Policy:** Pursued an independent foreign policy, strengthening ties with China and diversifying allies.
- **Leadership Style:** Strong and decisive, admired by supporters but viewed as polarizing by critics.

TYPES OF TAXES

1. **National Taxes** - are the ones paid to the government through the Bureau of Internal Revenue. The national system is based on the National Internal Revenue Code of 1997, or the Republic Act No. 8424, otherwise known as the Tax Reform Act of 1997, as amended
2. **Capital Gains Tax** - is a tax on the profit earned from selling, exchanging, or transferring capital assets in the Philippines, including conditional sales like pacto de retro.
3. **Documentary Stamp Tax** - is a tax on documents that show agreements or transactions, such as loan agreements, deeds of sale, and transfer of shares or property.
4. **Donor's Tax** - is a tax imposed on gifts or donations made between living persons. It applies to both direct and indirect transfers of real or personal property, whether tangible or intangible.
5. **Estate Tax** - is a tax on the privilege of transferring a deceased person's estate to heirs and beneficiaries at the time of death. It is not a tax on the property itself but on the transfer of ownership.
6. **Income Tax** - is a tax on a person's or corporation's earnings from work, business, or property. Individuals and self-employed taxpayers pay quarterly taxes for the first three quarters and file an annual return for the year.
7. **Income Tax** - is a tax on a person's or corporation's earnings from work, business, or property. Individuals and self-employed taxpayers pay quarterly taxes for the first three quarters and file an annual return for the year.
8. **Value-Added Tax (VAT)** - is a business tax collected from sellers on the sale or lease of goods, properties, and services. It is an indirect tax that can be passed on to consumers through higher prices and is filed monthly and quarterly.
9. **Value-Added Tax (VAT)** - is a business tax collected from sellers on the sale or lease of goods, properties, and services. It is an indirect tax that can be passed on to consumers through higher prices and is filed monthly and quarterly.
10. **Withholding Tax on Compensation** - is the tax deducted by employers from employees' salaries and remitted to the government through the Bureau of Internal Revenue.
11. **Expanded Withholding Tax** - is a tax withheld on certain payments, such as rental and professional income. It is creditable and can be applied to reduce the payee's income tax due for the taxable period.
12. **Final Withholding Tax** - is a tax withheld on specific payments that cannot be credited against the payee's

income tax. An example is the tax banks withhold on interest from deposits.

13. **Final Withholding Tax** - is a tax withheld on specific payments that cannot be credited against the payee's income tax. An example is the tax banks withhold on interest from deposits.

Local Taxes

Local taxes, on the other hand, are based on the local government taxation in the Philippines, as stated in Republic Act 7160 or the Local Government Code of 1991, as amended. These taxes, fees, or changes are imposed by the local government units, such as provinces, cities, municipalities, and barangays.

1. **Tax on transfer of Real Property Ownership** - is imposed on the sale, donation, barter, or any other mode of transferring ownership of real property.
2. **Tax on Business of Printing and Publication** is imposed on printing and publication business like that of books, cards, posters, leaflets, handbills, certificates, receipts, pamphlets, and other similar items.
3. **Franchise Tax** is a tax on franchised businesses, at a rate not exceeding fifty percent (50%) of one percent (1%) of the gross annual receipts of the preceding calendar year, based on the incoming receipts (the annual earnings) within the territorial jurisdiction where the franchise is selling.
4. **Tax on Sand, Gravel and Other Quarry Resources** is imposed on ordinary stones, sand, gravel, earth, and other quarry resources, as defined under the National Internal Revenue Code, as amended. This refers to the above materials that are extracted from public lands or from the beds of seas, lakes, rivers, streams, creeks, and other public water within its territorial jurisdiction.
5. **Professional Tax** is an annual tax on each person engaged in the exercise or practice of his or her professional that requires a government examination, like licensure examinations.
6. **Amusement Tax** is a tax collected from the proprietors, lessees, or operators of theaters, cinemas, concert halls, circuses, boxing stadia, and other places of amusement.
7. **Annual Fixed Tax for Every Delivery Truck or Van of Manufacturers or Producers, Wholesalers of, Dealers or Retailers** in Certain products is an annual fixed tax for every truck, van or any vehicle used by manufacturers, producers, wholesalers, dealers, or retailers in the delivery or distribution of distilled spirits, fermented liquors, soft drinks, cigars and cigarettes, and other products to sales outlets, or consumers, whether directly or indirectly, within the province. This type of tax is usually imposed as determined by the local provincial councils through which the truck or trucks pass or deliver their cargo.
8. **Tax on Business** - is imposed by cities or municipalities on businesses before they are issued a business license or permit, not when they start operations, based on the schedule of rates prescribed by the local government code, as amended. Businesses pay this tax if they apply for a Mayor's Permit to conduct their business in the local government unit. Rates of these taxes vary among cities and municipalities.
9. **Fees for Sealing and Licensing of Weights and Measure** - are imposed for the sealing and licensing of weights and measures. This is to impose regulations with regard to such weights and measures as prescribed by the city, provincial, or municipal council.
10. **Fishery Rentals, Fees and Charges** are imposed by the municipality/city on grantees of fishery privileges to build fish corrals, oyster, mussels, or other aquatic beds or bangus fry areas, and others as specified in the local Government Code.

11. **Community Tax** is the tax levied by cities or municipalities to every Filipino or a alien living in the Philippines eighteen (18) years of age or over who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days during any calendar year, or who own real property with an aggregate assessed value of one thousand pesos (php1,000.00) or more or who is required by law to file an income tax return.
12. **Taxes levied by the barangays on stores or retailers** with fixed business establishments with gross sales of receipts of the proceeding calendar year amounting to fifty thousand pesos (php 50,000.00) or less, (for city barangays) and thirty thousand pesos (php 30,000.00) or less (for municipal barangays) at a rate not exceeding one percent (1%) on such gross sales or receipts.
13. **Service Fees** or Charges are fees or charges collected by the barangays for services rendered in connection with the regulation or the use of barangay- owned properties or service facilities such as palay. Copra. Or tobacco dryers
14. **Barangay Clearance** is a fee collected by barangays upon issuance of barangay clearance, a document required for many government transactions, such as when getting a business permit from a city or municipal government office or a private company.

II. The Philippine Tax System

A. The Major Revenue Agencies

1. **The Bureau of Internal Revenue** is the premier agency that is in charge of all matters pertaining to internal taxation.

The following are the national internal revenue taxes:

- Income Tax
- Estate and Donor's Tax
- Specific taxes on certain articles
- Taxes on business
- Documentary Stamp Tax
- Mining Tax

2. **Bureau of Customs** - the second major revenue-raising agency of the national government.

The Bureau of Customs is empowered to collect fees, dues, and charges for the following:

- Each original import or export entry
- Each entry for the immediate transportation of the bond
- Each original internal revenue entry
- For each original withdrawal entry from any bonded warehouse:
- For each bond accepted or received;
- For each approval of an application in respect to a transaction covered by a general bond, and
- For each Certificate made in the routine administration of the bureau.