



THE CORONA IMPEACHMENT

Day 6 – Wednesday, 25 January 2012

On the Second Article of Impeachment, *continued*

<i>Event / Witness</i>	<i>Highlights / Remarks</i>
<p><i>Ruling of the Court</i> Senator-Judge Juan Ponce Enrile <i>Presiding Officer</i></p>	<p>The Impeachment Court ruled on two issues at hand:</p> <ol style="list-style-type: none"> 1) Legal memoranda submitted by both the prosecution and the defense on Article II of the impeachment complaint particularly on the issue of the inclusion of the allegation of undisclosed assets and ill-gotten wealth 2) Motion to quash filed by the defense on the subpoena issued to Bureau of Internal Revenue (BIR) Commissioner Kim Jacinto Henares <p>Enrile said that the Court would allow the introduction of evidence only on paragraph 2.2 (non-disclosure of SALN) and paragraph 2.3 (non-inclusion of properties in the SALN), but not the introduction of evidence on the issue of ill-gotten wealth as contained in paragraph 2.4.</p> <p>The subpoena on the income tax return (ITR) of Corona and his wife was sustained, however, the Prosecution should be able to establish the relevance and need for the documents in the foregoing proceeding.</p> <p>Senator-Judge Franklin Drilon explained that the ruling did not allow the introduction of evidence on ill-gotten wealth just yet, but that the Court would decide on it later.</p>
<p><i>Presentation of witness:</i> Kim Jacinto Henares <i>Commissioner, Bureau of Internal Revenue</i></p>	<p>Lead Prosecutor Niel Tupas, Jr. initially presented Commissioner Henares to attest the truthfulness of the SALN based on the ITRs of the Chief Justice and his wife.</p> <p>Enrile reiterated the ruling that they only allowed evidence on the non-disclosure and non-inclusion of certain assets in the SALN and asked Tupas to explain the purpose of presenting the witness since he saw no materiality in the BIR records to the allegations.</p>

Arthur Lim
Private Prosecutor

Senator-Judge Miriam Defensor Santiago said she supported the admission of evidence of the ITR but questioned the authority of the witness to testify the veracity of the document.

She further asked whether Henares was an attesting officer or an ordinary witness. Tupas replied that Henares was an ordinary witness. Santiago argued that the BIR chief then could not be asked to verify the entries in the documents. She qualified that ordinary witnesses were only allowed to testify on first hand knowledge and everything else would be considered hearsay. On the other hand, Santiago said expert witnesses could be asked hypothetical questions.

Enrile later allowed the presentation of Henares but only to testify on the authenticity of the document.

Lim stated that his direct examination of Henares would try to establish that:

- 1) Corona acquired properties as declared in his SALN but he could not afford based on his ITR.
- 2) Corona tried to hide properties by naming his children as owners.
- 3) The witness complied with the subpoena.

Senator-Judge Joker Arroyo asked if the witness had the authority from the President to present the documents to which Henares replied in the affirmative.

Henares disclosed that as per BIR records, Corona did not file his ITR from 2002 to 2010. She clarified that Corona was not required to file ITRs since being a government employee it was presumed that the Chief Justice had no other means of income other than his salary. However, the schedule of taxes withheld was contained in an alphalist, in lieu of the ITR, which was provided for under section 51 of the National Internal Revenue Code.

Senator-Judge Ralph Recto asked how much taxes were withheld from the Chief justice from the period 2002 to 2010. Henares disclosed that the Supreme Court did not submit the alphalist from 2002 to 2005. It was only from 2006 to 2010 that the list was submitted.

As for the wife, Cristina Corona, no records were found of her ITR except for her registration as a one-time taxpayer on 9 September 2003 for a property transaction.

Lead Defense Counsel Serafin Cuevas then objected to the

	<p>introduction of the BIR records on Corona's wife based on the Court's earlier ruling on the wife testifying against her husband. Enrile however argued that the rule on the spouse testifying against the other spouse was not applicable since it was the BIR Commissioner and not the wife testifying.</p> <p>Later on, Henares was allowed to present other documents such as certificates authorizing registration (CAR), pertaining to Corona properties and were subsequently marked.</p>
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