

The Coconut Levy Funds as Public Funds: Establishing Guidelines for Judicial Recognition of the *Sui Generis*

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This Note critically and thoroughly examines the leading Supreme Court cases involving one of the most controversial aspects during the Marcos Administration — the Coconut Levy Funds.

Particularly, the 2011 decision in *Republic of the Philippines v. Sandiganbayan (First Division)* (648 SCRA 47) and the 2012 decision in *Philippine Coconut Products Federation, Inc. (COCOFED) v. Republic* (663 SCRA 514) are put under the microscope. These cases differently ruled on the nature of the coconut levy funds wherein the earlier ruling declared it to be privately owned while the latter declared it to be public funds.

The Note endeavors to establish judicial guidelines to substantiate the claim that suits involving ill-gotten wealth are *sui generis*. In connection with this, the Note advocates the reversal of the 2011 decision, which has already become final and executory, in order that the Constitutional mandate of promoting social justice would prevail.