

At any rate, the following have been held to be within the area of negotiations:

1. Bonuses¹⁹²
2. Causes of strike¹⁹³
3. Discharges¹⁹⁴
4. Emoluments¹⁹⁵
5. Grounds for dismissal of employees¹⁹⁶
6. Group health and accident insurance¹⁹⁷
7. Hours and composition of work shifts¹⁹⁸
8. Machinery for the adjustment of grievances¹⁹⁹
9. Merit wage increases²⁰⁰
10. Plant and employees rules²⁰¹
11. Pension and treatment plans²⁰²
12. Price of meals served at place of employment²⁰³
13. Profit and sharing plans²⁰⁴
14. Reemployment of laid off employees²⁰⁵
15. Rest and lunch period²⁰⁶
16. Subcontracting²⁰⁷
17. Vacation and sick leave with pay²⁰⁸
18. Closed shop²⁰⁹
19. Check-off²¹⁰
20. Seniority²¹¹

Even these are not final and conclusive. Subject to judicial temperance and discretion, they float along the ever changing tide of economic, social and political relationships.

VI. CONCLUSION

Recapitulating, it may be stated then that while collective bargaining is imposed as a mutual obligation of the employer and his employees, through their proper representative, certain conditions are to be fulfilled, in default of which the right to compel negotiation is unavailing.

¹⁹² Union Mfg. Co., 76 NLRB No. 47 (1948).

¹⁹³ Timken Roller Bearing Co., 70 NLRB 500 (1946).

¹⁹⁴ NLRB v. Bachelder, 120 F.2d 574 (1941).

¹⁹⁵ W.W. Cross & Co. v. NLRB, 174 F.2d 875 (1949).

¹⁹⁶ Woodside Cotton Mills, 21 NLRB 42 (1940).

¹⁹⁷ W.W. Cross & Co. v. NLRB, *supra* note 195.

¹⁹⁸ Woodside Cotton Mills, *supra* note 196; Timken Roller Bearing Co., *supra* note 193.

¹⁹⁹ Hughes Tool Co. v. NLRB, 147 F.2d 69 (1945).

²⁰⁰ NLRB v. J.H. Allison & Co., 165 F.2d 766 (1948).

²⁰¹ Timken Roller Bearing Co., *supra* note 193.

²⁰² Inland Steel Co. v. NLRB, 170 F.2d 247 (1948).

²⁰³ Weyerhaeuser Timber Co., 87 NLRB 672 (1949).

²⁰⁴ Union Mfg. Co., *supra* note 192.

²⁰⁵ Woodside Cotton Mills, *supra* note 196.

²⁰⁶ National Grinding Wheel Co., 75 NLRB No. 112 (1948).

²⁰⁷ Timken Roller Bearing Co., *supra* note 193.

²⁰⁸ Isaac Peral Bowling Alley v. United Employees Welfare Ass'n, *supra* note 141; Earnshaw Docks & Honolulu Iron Works v. CIR, G.R. No. L-889, Jan. 23, 1957.

²⁰⁹ INDUSTRIAL PEACE ACT § 4(a) (4).

²¹⁰ MINIMUM WAGE LAW (R. A. No. 602) § 10(b) (3).

²¹¹ HILADO & HAGAD, *op. cit. supra* note 52, at 65.

REFERENCE DIGEST

TAXATION: CRITICISMS ON THE TAX EXEMPTION OF NEW AND NECESSARY INDUSTRIES. — There has recently been an agitation on the part of the public against the present tax exemption privilege granted to new and necessary industries. Congress has been busy devising ways and means of amending it, but nothing so far has been done, at least substantially, to effect any desired change.

The author examines R.A. No. 35, the tax exemption law itself, the various Executive Orders implementing it, and R.A. No. 901 amending the enacted law.

In appraising the various provisions of these two Acts and the different Executive Orders, the author has found some glaring inequities in this particular tax exemption law. He points out the following:

First: the criterion of newness is not a sound basis for extending tax exemption,

Second: even firms that are already realizing enormous profits would be exempt from taxes under the present set-up,

Third: to increase the percentage of raw materials would be making them almost completely dependent on foreign sources of supply for their continued existence,

Fourth: those mostly benefited by the tax exemption law are the aliens and their corporations, and,

Lastly: by the further extension of the period of tax exemption, a situation may well arise whereby new industries would enjoy the unprecedented triple protection from competition, namely: tax exemption, tariff duties on competing foreign goods, and exchange and import controls.

The author submits that unless Congress initiates means to amend this tax exemption law, it would be a wiser move to junk it and let business have a field of free competition. (Florencio Ronquillo, *Criticisms on the Tax Exemptions of New and Necessary Industries*, 1 U.E. LAW JOURNAL No. 1, at 25-31 (1958). P3.00 at the University of the East. This issue also contains: Batacan, *The Need for Bar Reforms*; Albao, *The Stockholder's Right of Inspection of the Books and Records of the Corporation*).

INTERNATIONAL LAW: THE RIGHT OF DIPLOMATIC ASYLUM. — The claim of Huk leader Alfredo Saulo for sanctuary at the local Indonesian

ident to call Congress immediately to a special session if not in session at the time of the suspension.

The author proceeds to point out the advantages and disadvantages of each proposition. (Estelito Mendoza, *The Suspension of the Writ of Habeas Corpus: Suggested Amendments*, XXXIII PHILIPPINE LAW JOURNAL No. 5, at 630-640 (1958). P2.50 at U.P. Diliman, Quezon City. This issue also contains: Concepcion, *The Constitution of the Philippines and the Proposed Amendments Thereto*; Guevara, *The Senate and the House Bills on Foreign Investments*).

OPINIONS OF THE SECRETARY OF JUSTICE

1. On Political Matters

OPINION NO. 70, S. 1958

Opinion is requested on the following matters:

1. "Is an Oath of Allegiance required of every person entering the armed forces of the Philippines?"

Yes. Section 2 of Article XIV of the Philippine Constitution provides that "all public officers and members of the armed forces shall take an oath of support and defend the Constitution". The subject is further treated in Section 23 of the Revised Administrative Code which reads as follows:

"Oaths of office for national and provincial employees.—Save in the case of a laborer or emergency employee, every person elected or appointed to an office or position of trust or profit in the national or provincial service, or service of a chartered city, shall, before entering upon the discharge of his duties, take and subscribe an oath of office, in such form as shall be prescribed by the Commissioner of Civil Service, wherein the applicant shall declare that he will support and defend the Constitution of the Philippines; that he will bear true faith and allegiance to the same; that he will obey the laws, legal orders and decrees promulgated by the duly constituted authorities of the Republic of the Philippines; that he will well and faithfully discharge to the best of his ability the duties of the office or position upon which he is about to enter or of any position which he may thereafter hold under the Republic of the Philippines; and that the obligation imposed by such oath of office is assumed by him voluntarily, without mental reservation."

2. "Is the use of any special document, such as an identity card or work permit, required of all persons residing in the Philippines? If exceptions are made, give details."

There is no law requiring indiscriminately all Philippine residents to obtain or use any special document. However, there is a law of limited coverage which requires certain persons to pay a residence tax and obtain a residence tax certificate to be used on specified occasions.

Persons liable to residence tax. — Every inhabitant of the Philippines over eighteen years of age who has been regularly employed on a wage or salary basis for at least thirty consecutive days during any calendar year at the rate of not less than fifty centavos a day, or who is engaged in business or occupation, or who owns real property with an aggregate assessed value of one thousand pesos or more, or who is required by law to file an income tax return shall pay an annual residence tax of fifty centavos and an annual additional tax which in no case shall exceed one