

Answer to page 37

- a. Under the SC En Banc Resolution dated January 14, 2014 amending the Bar Matter No. 1922, the failure of counsel to indicate in the pleadings the number and date of issue of his or her MCLE Compliance Certificate will no longer result in the dismissal of the case and the expunction of the pleadings from the records, but will only subject the counsel to the prescribed fine and/or disciplinary action (*Sps. Cruz v. Onshore Strategies Assets Inc., G.R. No. 212862, June 17, 2019*). Meanwhile, if a lawyer failed to comply with the MCLE requirements within the compliance period, Rule 13 of Bar Matter No. 850 lays down the following consequences: 1) Payment of non-compliance fee; and 2) Listing as delinquent member (*Turla v. Caringal, A.C. No. 11641, March 12, 2019*)
- b. The consequences of non-payment of IBP dues are provided under Sec. 10, Rule 139-A of the Rules of Court, to wit:

Section 10. *Effect of non-payment of dues. — Subject to the provisions of Section 12 of this Rule, default in the payment of annual dues for six months shall warrant suspension of membership in the Integrated Bar, and default in such payment for one year shall be a ground for the removal of the name of the delinquent member from the Roll of Attorneys. (UPLC Suggested Answers)*

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- a. In accordance with Sections 9 and 10, Rule 139-A, Atty. Celis can engage in the practice of law only by paying his IBP dues, and it does not matter that his practice is “limited”. While it is true that R.A. No. 7432, Sec. 4, grants senior citizen exemption from the payment of individual income taxes provide that their annual taxable income does not exceed the poverty level as determined by the National Economic and Development Authority (NEDA) for that year, the exemption does not include payment of membership or association dues, which is not a tax (*Santos, Jr. vs. Llamas*, 322 SCRA 529 [2000]).
- b. Canon 7, Code of Professional Responsibility – A lawyer shall at all times uphold the integrity and dignity of the legal profession and support the activities of the integrated Bar.

Sec. 9, Rule 139 – A, Rules of Court. “Every member of the Integrated Bar shall pay such annual dues as the Board of Governors shall determine with the approval of the Supreme Court.”

Sec. 10, Rule 139-A, Rules of Court – “Subject to the provision of Section 12 of this Rule, default in the payment of annual dues for six months shall warrant suspension of members in the Integrated Bar, and default in such payment for one year shall be a ground for removal of the name of the delinquent member from the Roll of Attorneys.” (*UPLC Suggested Answers*)