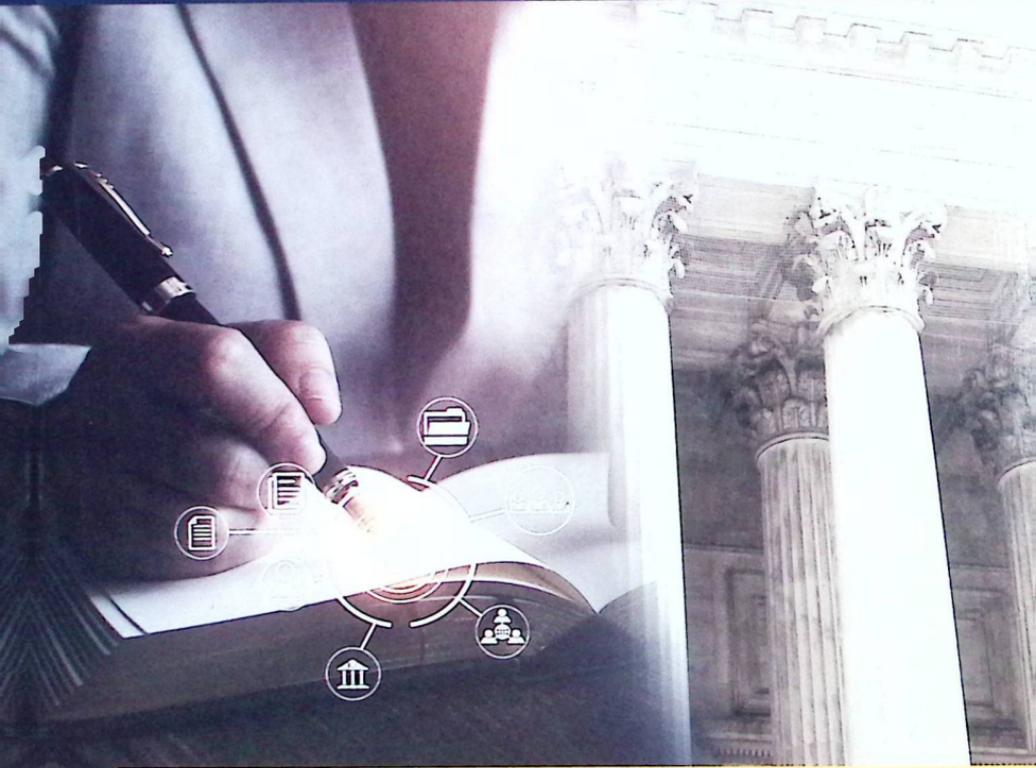


2024 EDITION

ESSENTIAL STATUTORY CONSTRUCTION FOR CUSTOMS AND TAX PRACTITIONERS

CASES AND MATERIALS



ATTY. FERDINAND ASEJO NAGUE, C.B., MCA, MINCU

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ESSENTIAL STATUTORY CONSTRUCTION
for
CUSTOMS AND TAX PRACTITIONERS
Cases and Materials

2024 FIRST EDITION

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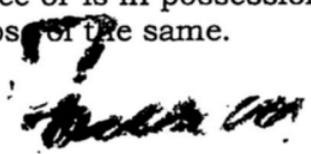
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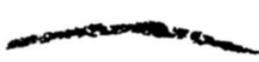
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**Republic of the
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From the office of:
**Hon. Rufus B.
Rodriguez**

FOREWORD

One of the basic tenets of statutory construction requires that “words shall be construed according to their common, everyday meanings unless the context makes it clear that they have a technical meaning.” One of the hallmarks of the legal profession is the ability to interpret or construe statutes, and every lawyer who practices law or works in a related field has to have a book on statutory construction.

This latest book of Atty. Ferdinand “Randy” Nague entitled “Essential Statutory Construction for Customs and Tax Practitioners,” with cases and materials is a vital and timely resource considering the growing number of tax and customs cases at the Court of Tax Appeals (CTA) and the Supreme Court, along with the cases that are being filed before the Bureau of Internal Revenue (BIR) and at the Bureau of Customs (BOC).

In my book *Statutory Construction* (1994), we have learned that “Statutory construction is the art

or process of discovering and expounding the meaning and intention of the authors of the law with respect to its application to a given case, where that intention is rendered doubtful, amongst others, by reason of the fact that the given case is not explicitly provided for in the law.”

I firmly believe that this book by Atty. Nague will be of great use to customs and tax practitioners, business owners, and academics alike, who are looking for a quick reference for understanding and construing customs and tax statutes.

I would like to commend and congratulate Atty. Nague for his valuable contribution to customs and the legal community in the field of taxation and customs law. I hope he will continue to share more of his knowledge and expertise in this area of the law.



Rufus B. Rodriguez

Representative

2nd District, Cagayan de Oro City

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