

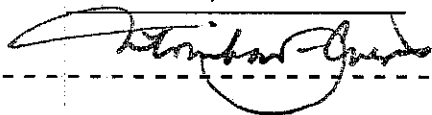
EN BANC

G.R. No. 211772 – Integrated Bar of the Philippines, *Petitioner*; Philippine College of Physicians, Philippine Medical Association, Inc., Philippine Dental Association, *Petitioners-in-Intervention*, v. Secretary Cesar V. Purisima of the Department of Finance and Commissioner Kim S. Jacinto-Henares of the Bureau of Internal Revenue, *Respondents*.

G.R. No. 212178 – Association of Small Accounting Practitioners in the Philippines, Inc., *Petitioner*, v. Hon. Secretary of Finance, Cesar V. Purisima and Hon. Commissioner of Internal Revenue, Kim. S. Jacinto-Henares, *Respondents*.

Promulgated:

April 18, 2023



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CONCURRING OPINION

ZALAMEDA, J.:

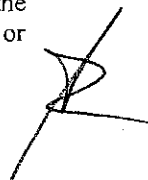
In March 2014, then Secretary of Finance (SOF), upon recommendation of then Commissioner of Internal Revenue (CIR), issued Revenue Regulations No. (RR) 4-2014,¹ requiring all self-employed professionals to (1) submit to the Bureau of Internal Revenue (BIR) an affidavit of rates, manner of billing, and the factors that they consider in determining service fees; (2) register with the BIR their books of account and appointment books containing the names of their clients, and their meeting date and time; and (3) issue a BIR registered receipt showing the 100% discount if no professional fees are charged.

Consequently, petitioners filed the instant case seeking to declare said RR as unconstitutional. The *ponencia* partly granted the petitions, declaring void certain portions of paragraphs 1 and 2 of Section 2 of RR 4-2014.² The

¹ Entitled: "GUIDELINES AND POLICIES FOR THE MONITORING OF SERVICE FEES OF PROFESSIONALS." Approved: 03 March 2014.

² Section 2. Policies and Guidelines ---

1. Self-employed professionals shall register and pay the annual registration fee (ARF) with the RDO/LTDO having jurisdiction over them. In addition to the requirements for annual registration, all self-employed professionals shall submit an affidavit indicating the rates, manner of billings and the factors they consider in determining their service fees upon registration and every year thereafter on or



ponencia held that while requiring professionals to submit affidavit of rates, manner of billing, and consideration regarding fees neither encroaches on the Court's rule-making power nor violates ethical norms, Section 2(1) is unconstitutional for going beyond the mandates of the National Internal Revenue Code (NIRC).³ As to Section 2(2), the *ponencia* found that the mandatory registration of appointment books is an unconstitutional intrusion into the fundamental rights of the professionals and their clients and patients.⁴ It was ruled that the same violates privacy rights and ethical norms in petitioners' respective professions.⁵

I concur with the *ponencia*. Allow me to expound.

I.

Preliminarily, I underline that in *Banco de Oro v. Republic of the Philippines*, the Court has held that the Court of Tax Appeals (CTA) has jurisdiction to rule on the constitutionality or validity of a tax law or regulation or administrative issuance.⁶ Indeed, in the 2021 case of *St. Mary's Academy of Caloocan City, Inc. v. Henares*,⁷ this Court has reiterated that it is the CTA, and not the RTC, that has the jurisdiction to rule on the constitutionality and validity of revenue issuances by the CIR.⁸ This is now the prevailing rule, as affirmed in *COURAGE v. Commissioner of Internal Revenue*.⁹ Thus, pursuant to the rule on hierarchy of courts, petitioners should have initially filed their petitions with the CTA.¹⁰

To be sure, a direct invocation of this Court's jurisdiction should only be allowed when there are special, important and compelling reasons clearly and specifically spelled out in the petition.¹¹

before January 31.

2. Self-employed professionals are obligated to register the books of accounts and official appointment books of their practice of profession /occupation/calling before using the same. The official appointment books shall contain only the names of the client and the date/time of the meeting. They are likewise obligated to register their sales invoices and official receipts (VAT or non-VAT) before using them in any transactions.

³ *Ponencia*, p.25.

⁴ *Id.* at 31-32.

⁵ *Id.*

⁶ 793 Phil. 97 (2016) [Per J. Leonen, *En Banc*].

⁷ G.R. No. 230138, 13 January 2021.

⁸ See *St. Mary's Academy of Caloocan City, Inc. v. Henares*, G.R. No. 230138, 13 January 2021 [Per J. Leonen, Third Division].

⁹ *Confederation for Unity, Recognition and Advancement of Government Employees v. Commissioner, Bureau of Internal Revenue*, 835 Phil. 297 (2018) [Per J. Caguioa, *En Banc*].

¹⁰ See *id.* at 316,

¹¹ *Id.* at 323, citing *Dagan v. Office of the Ombudsman*, 721 Phil. 400, 413 (2013) [Per J. Perez, *En Banc*].

Nevertheless, following Our rulings in *Bloomberry Resorts and Hotels, Inc. v. Bureau of Internal Revenue*¹² and *COURAGE v. Commissioner of Internal Revenue*,¹³ despite the procedural infirmity of the petitions that warrant their dismissal, it is prudent, if not crucial, to take cognizance of, and accordingly act on, the present petition as the validity of the actions of the Department of Finance (DOF) and BIR that affect numerous professionals is in issue. The Court may thus avail itself of its judicial prerogative in order not to delay the disposition of the case at hand and to promote the vital interest of justice.¹⁴

II.

I note that as regards the requirement of submitting an affidavit indicating the rates, manner of billings, and factors considered in determining service fees,¹⁵ there is merit in the contention of petitioner IBP that there is no compelling necessity for the execution of the same.¹⁶ One possible use of said affidavit is for the conduct of a reasonableness test. It is an audit tool which provides an analysis of an account balance that involves developing an expectation based on financial data, nonfinancial data, or both. For example, an expectation for hotel revenues may be developed using the average occupancy rate, average room rate for all rooms, or room rate by category or class of room.¹⁷ However, this procedure is inherently imprecise, especially in cases where there are several variables that may affect the fees charged and the rates are not fixed, such as in the profession of herein petitioners. Particularly applying to lawyers, fees may in fact differ in every case. Notably, even the CPR lists the different factors, *i.e.*, novelty and difficulty of the questions involved, which may affect a lawyer's manner of billing.¹⁸ Thus, it may be well to point out that the submission of the affidavit may be an empty requirement, since the BIR officers cannot accurately rely on it in the conduct of their audit.

The power to interpret tax laws and promulgate rules and regulations for their implementation lies with the CIR.¹⁹ The CIR also has the power and

¹² 792 Phil. 751 (2016) [Per J. Perez, Third Division].

¹³ *Supra* note 6.

¹⁴ *Id.*

¹⁵ RR 4-2014, Sec. 2(1).

¹⁶ *Ponencia*, p. 26.

¹⁷ American Institute of Certified Public Accountants, Inc., *Audit Guide - Analytical Procedures* (2012), p. 9.

¹⁸ CODE OF PROFESSIONAL RESPONSIBILITY, Rule 20.01.

¹⁹ Republic Act No. (RA) 8424, as amended, Secs. 4 and 244; See *Commissioner of Internal Revenue v. San Roque Power Corp.*, 703 Phil. 310 (2013) [Per J. Carpio, *En Bane*] and *The Philippine American Life and General Insurance Co. v. The Secretary of Finance*, 747 Phil. 811 (2014) [Per J. Velasco, Jr.,

duty to assess and collect all national internal revenue taxes, fees and charges and the enforcement of all forfeitures, including judgments in all cases decided in its favor.²⁰ Accordingly, it was granted the power to obtain information and summon, examine and take the testimonies of persons,²¹ as well as to make assessments and prescribe additional requirements for tax administration and enforcement.²² However, these powers are not absolute.

The Court has consistently held that administrative issuances must not override, supplant, or modify the law, they must remain consistent with the law intended to carry out.²³ When the application of an administrative issuance modifies existing laws or exceeds the intended scope, the issuance becomes void, not only for being *ultra vires*, but also for being unreasonable.²⁴ Surely, courts will not countenance such administrative issuances that override, instead of remaining consistent and in harmony with the law they seek to apply and implement.²⁵

It must be underlined that the power of administrative officials to promulgate rules in the implementation of a statute is necessarily limited to what is provided for in the legislative enactment. The implementing rules and regulations of a law cannot extend the law or expand its coverage, as the power to amend or repeal a statute is vested in the legislature. It bears stressing, however, that administrative bodies are allowed under their power of subordinate legislation to implement the broad policies laid down in a statute by “filling in” the details. All that is required is that the regulation be germane to the objectives and purposes of the law; that the regulation does not contradict but conforms with the standards prescribed by law.²⁶

All this to say that the function of promulgating rules and regulations may be legitimately exercised only for the purpose of carrying out the provisions of the law into effect. Hence, administrative regulations cannot extend the law or amend a legislative enactment, for settled is the rule that administrative regulations must be in harmony with the provisions of the law.²⁷

Third Division].

²⁰ RA 8424, as amended, Sec. 2.

²¹ RA 8424, as amended, Sec. 5.

²² RA 8424, as amended, Sec. 6.

²³ *Bureau of Internal Revenue v. First E-Bank Tower Condominium Corp.*, 868 Phil. 517, 563 (2020) [Per J. Lazaro-Javier, First Division].

²⁴ *Executive Secretary v. Southwing Heavy Industries, Inc.*, 518 Phil. 103, 129 (2006) [Per J. Ynares-Santiago, *En Banc*].

²⁵ *Supra* note 23.

²⁶ *Public Schools District Supervisors Association v. De Jesus*, 524 Phil. 366, 386 (2006) [Per J. Callejo, *En Banc*], citing *Sigre v. Court of Appeals*, 435 Phil. 711, 719 (2002) [Per J. Austria-Martinez, First Division].

²⁷ *See Land Bank of the Phils. v. Court of Appeals*, 319 Phil. 246 (1995) [Per J. Francisco, Second Division].

It is, thus, imperative that We determine the limits of the power of the CIR to obtain information under Section 5 of the NIRC. The provision reads:

SECTION 5. *Power of the Commissioner to Obtain Information, and to Summon, Examine, and Take Testimony of Persons.*— In ascertaining the correctness of any return, or in making a return when none has been made, or in determining the liability of any person for any internal revenue tax, or in collecting any such liability, or in evaluating tax compliance, the Commissioner is authorized:

(A) To examine any book, paper, record, or other data which may be relevant or material to such inquiry;

(B) To obtain on a regular basis from any person other than the person whose internal revenue tax liability is subject to audit or investigation, or from any office or officer of the national and local governments, government agencies and instrumentalities, including the Bangko Sentral ng Pilipinas and government-owned or -controlled corporations, any information such as, but not limited to, costs and volume of production, receipts or sales and gross incomes of taxpayers, and the names, addresses, and financial statements of corporations, mutual fund companies, insurance companies, regional operating headquarters of multinational companies, joint accounts, associations, joint ventures or consortia and registered partnerships, and their members;

(C) To summon the person liable for tax or required to file a return, or any officer or employee of such person, or any person having possession, custody, or care of the books of accounts and other accounting records containing entries relating to the business of the person liable for tax, or any other person, to appear before the Commissioner or his duly authorized representative at a time and place specified in the summons and to produce such books, papers, records, or other data, and to give testimony;

(D) To take such testimony of the person concerned, under oath, as may be relevant or material to such inquiry; and

(E) To cause revenue officers and employees to make a canvass from time to time of any revenue district or region and inquire after and concerning all persons therein who may be liable to pay any internal revenue tax, and all persons owning or having the care, management or possession of any object with respect to which a tax is imposed.

The provisions of the foregoing paragraphs notwithstanding, nothing in this Section shall be construed as granting the Commissioner the authority to inquire into bank deposits other than as provided for in Section 6(F) of this Code.

Applying the foregoing in the case at hand and upon examination of Section 5 of the NIRC, it is submitted that nothing therein may serve as basis for the requirement of submission of affidavit of schedule of fees.

The power of CIR to obtain information under Section 5 of the NIRC flows from its power and duty under Section 2 of said law, *i.e.*, the assessment and collection of all national internal revenue taxes, fees, and charges, and the enforcement of all forfeitures, penalties, and fines connected therewith. Verily, Section 5 clearly states that the actions

enumerated therein are for the purpose of ascertaining the correctness of any return, making a return when none has been made, determining the liability of any person for any internal revenue tax, or collecting any such liability, or evaluating tax compliance.

While the powers of the CIR under Section 5 of the NIRC are arguably extensive, the law provides limitations. By way of example, under Section 5(a), the examination of the books and records are limited to the purposes enumerated in the opening paragraph of Section 5 and only to books and records "which may be relevant or material to such inquiry."²⁸ These limitations are normally reflected in the Letter of Authority.²⁸ Moreover, under Section 235 of the NIRC, such examination must generally be done only once in a taxable year and in the taxpayer's office or place of business, or in the BIR's office.

Further, as aptly pointed out by Justice Amy C. Lazaro-Javier, Section 5(b) of the NIRC pertains to the CIR's power to obtain third party information.²⁹ This limitation is explicit in Section 5(b), which provides that the source is "from any person other than the person whose internal revenue tax liability is subject to audit or investigation." This is reiterated in Section 235, which states: "[i]n the exercise of the Commissioner's power under Section 5(B) to obtain information from other persons x x x."

As such, I join the position of Justice Maria Filomena D. Singh (Justice Singh) that Section 5 of the NIRC authorizes the CIR to obtain from a taxpayer information pertaining to taxable transactions *only* in relation to ascertaining the correctness of any return, determining - and collecting - the liability of any person for any internal revenue tax, or evaluating tax compliance.³⁰ Outside the mentioned grounds, any additional requirements issued by the BIR unduly extends its authority.

Under Section 1 of the RR, it was stated that the regulations were issued for the purpose of monitoring the fees charged by the professionals and aiding the BIR in its tax audit and revenue collection. However, the Court cannot accept the avowed purpose of the regulations as compliance with Section 5 when the requirement clearly does not support such objective. The required affidavit by Section 2(1) of the RR does not affect the assessment and collection functions of the BIR, and, as such, is beyond the delegated power of the BIR. As Justice Singh eloquently explained, the affidavit, which is merely indicative of the value of the services performed, is immaterial to the BIR's function.³¹ In so declaring, We are not questioning

²⁸ Eric R. Recalde, A Treatise on Tax Principles and Remedies (2016).

²⁹ Reflections of Justice Lazaro-Javier, pp.5-10.

³⁰ Reflections of Justice Singh, pp.4-6.

³¹ Reflections of Justice Singh, p. 6.

the wisdom of the regulation. The Court is simply determining whether the BIR acted within the power granted to it under Section 5.

Ultimately, in case of doubt, tax laws must be construed strictly against the government and in favor of the taxpayer. Taxes, as burdens that must be endured by the taxpayer, should not be presumed to go beyond what the law expressly and clearly declares.³² As such, it only follows that Section 5 be strictly construed against the BIR. To repeat, nothing in Section 5 empowers the BIR to require the submission of the subject affidavit.

III.

At the heart of the present case is Section 2(2) of RR 4-2014 in relation to the right to privacy of petitioners' clients.

Philippine jurisprudence on the right to privacy is at its infancy. There are very few occasions that Philippine courts are given the opportunity to resolve and expound on issues relating to the right to privacy as a constitutional guarantee.³³ In *Morfe v. Mutuc*,³⁴ the Court recognized that certain constitutional guarantees work together to create zones of privacy wherein governmental powers may not intrude, and that there exists an independent constitutional right of privacy. Such right to be left alone has been regarded as the beginning of all freedoms.³⁵ But that right is not unqualified.³⁶

The concept of privacy has, through time, greatly evolved, with technological advancements having an influential part therein. This evolution was briefly recounted in former Chief Justice Reynato S. Puno's speech, *The Common Right to Privacy*, where he explained the three strands of the right to privacy, viz.: (1) locational or situational privacy, (2) informational privacy, and (3) decisional privacy.³⁷

Locational privacy pertains to privacy that is felt in a physical space. It may be violated through an act of trespass or through an unlawful search. Decisional privacy refers to one's right "to make certain kinds of fundamental choices with respect to their personal and reproductive

³² *Supra note 23*, at 566, citing *Philacor Credit Corporation v. CIR*, 703 Phil. 26, 46 (2013) [Per J. Brion, Second Division].

³³ See *Kilusang Mayo Uno v. Director-General*, 521 Phil. 732, 745 (2006) [Per J. Carpio, *En Banc*].

³⁴ 130 Phil. 415 (1968) [Per J. Fernando, *En Banc*].

³⁵ See *id.* at 433-437.

³⁶ *Disini, Jr. v. Secretary of Justice*, 727 Phil. 28, 132 (2014) [Per J. Abad, *En Banc*].

³⁷ *Vivares v. St. Theresa's College*, 744 Phil. 451, 467 (2014) [Per J. Velasco, Third Division].

autonomy.”³⁸ Informational privacy, on the other hand, refers to the interest in avoiding disclosure of personal matters.³⁹ It is the right of individuals to control information about themselves⁴⁰ or control “the processing - *i.e.*, acquisition, disclosure, and use - of personal information.”⁴¹

Of the three, what is relevant to the case at bar is the right to informational privacy. In this regard, informational privacy has two aspects: the right not to have private information disclosed, and the right to live freely without surveillance and intrusion. In determining whether or not a matter is entitled to the right to privacy, the Court has laid down a two-fold test. The first is a subjective test, where one claiming the right must have an actual or legitimate expectation of privacy over a certain matter. The second is an objective test, where his or her expectation of privacy must be one society is prepared to accept as objectively reasonable.⁴²

Further to this, the test in ascertaining whether there is a violation of the right to privacy has been explained in the case of *Spouses Hing v. Choachuy, Sr.*, as follows:

In ascertaining whether there is a violation of the right to privacy, courts use the “reasonable expectation of privacy” test. This test determines whether a person has a reasonable expectation of privacy and whether the expectation has been violated. In *Ople v. Torres*, we enunciated that “the reasonableness of a person’s expectation of privacy depends on a **two-part test: (1) whether, by his conduct, the individual has exhibited an expectation of privacy; and (2) this expectation is one that society recognizes as reasonable.**” Customs, community norms, and practices may, therefore, limit or extend an individual’s “reasonable expectation of privacy.” Hence, **the reasonableness of a person’s expectation of privacy must be determined on a case-to-case basis since it depends on the factual circumstances surrounding the case.**⁴³ (Emphases and underscoring supplied.)

Indeed, the Court is tasked to evaluate claims of violation of right to privacy based on the factual circumstance of each case, as pleaded and proved by the one claiming such right.

Petitioners lawyers, physicians, dentists, and accountants advocate the right to privacy of their clients and patients. The expectation of privacy emanates from the very nature of the services offered by these professionals

³⁸ *Id.*; *Versosa v. People*, 861 Phil. 230, 299 (2019) [Per Curiam, *En Banc*].

³⁹ *Supra* note 36.

⁴⁰ *See id.* at 104.

⁴¹ *See supra* note 37.

⁴² *Supra* note 36.

⁴³ *Cadajas v. People*, G.R. No. 247348, 16 November 2021 [Per J. JY Lopez, *En Banc*], citing *Spouses Hing v. Choachuy, Sr.*, 712 Phil. 337, 350 (2013) [Per J. Del Castillo, Second Division].

to their clients and patients.

In this regard, the *ponencia* has thoroughly discussed the basis of the “attorney-client communication” privilege and its corresponding repercussions to the expectation of privacy.⁴⁴ Under Rule 130, Section 24(b) of the Revised Rules on Evidence and Rule 138, Section 20(e) of the Revised Rules of Court, communication between a lawyer and their client is privileged. The Code of Professional Responsibility (CPR)⁴⁵ likewise mandates lawyers to safeguard information divulged to them borne out of lawyer-client relations. Section 209 of the Revised Penal Code also penalizes revelation of any client’s secrets learned in the lawyer’s professional capacity. Significantly, the *ponencia* has meticulously explained the policy considerations in deeming communication between lawyers and their clients as privileged.⁴⁶

To reiterate, the lawyer-client relationship is of trust and confidence of the highest degree; the right to counsel encompasses effective communication and disclosure.⁴⁷ Thus, I agree with the *ponencia* that while a client’s identity is not generally and absolutely privileged, the same may fall within said privilege in proper cases. Accordingly, there exists a reasonable expectation of privacy as regards the name of a lawyer’s client. Section 2(2) of RR 4-2014, therefore, violates this right of privacy.

Anent physicians and dentists, the Revised Rules on Evidence similarly treat communication between them and their patients as privileged.⁴⁸ Hence, a physician who obtains information while attending to a patient in his or her professional capacity, cannot in a civil case be examined without the patient’s consent as to facts which may blacken the latter’s reputation.⁴⁹ The reason behind this rule is simple. Clearly, this is to encourage a patient to freely communicate with his or her physician, for the latter to arrive at a correct diagnosis and provide the appropriate cure for the ailment, if any.⁵⁰ Any fear that the physician may be forced in the future to testify in court and relay the communication with the patient may cause the latter to clam up during consultations, putting his or her health at risk.⁵¹

As mentioned in the *ponencia*, the privileged nature of communication between physician and patient is reiterated in Republic Act

⁴⁴ *Ponencia*, pp. 37-40.

⁴⁵ See Canons 15, 17, and 21, and Rules 21.01 to 21.07.

⁴⁶ *Ponencia*, pp. 40-47.

⁴⁷ See *Regala v. Sandiganbayan*, 330 Phil. 678 (1996) [Per J. Kapunan, *En Banc*] and *Pacana, Jr. v. Pascual-Lopez*, 611 Phil. 399 (2009) [Per Curiam, *En Banc*].

⁴⁸ REVISED RULES OF EVIDENCE, Rule 130, Sec. 24.

⁴⁹ See *Chan v. Chan*, 715 Phil. 67, 72 (2013) [Per J. Abad, Third Division].

⁵⁰ See *id.*

⁵¹ *Id.*, citing Francisco, *The Revised Rules of Court of the Philippines*, Volume VII, Part I, 1997 ed., p. 282; *Will of Bruendi*, 102 Wis. 47, 78 N.W. 169 and *McRae v. Erickson*, 1 Cal. App. 326.

No. (RA) 10173, otherwise known as the Data Privacy Act of 2012.⁵² The said Act considers privileged communication under the Rules of Court and other pertinent laws as *privileged information*.⁵³ Verily, it prohibits the processing of privileged information except for certain instances under the law,⁵⁴ such as when the person providing the data has given his or her consent specific to the purpose prior to the processing of the information.⁵⁵

Markedly, the privilege prevents physicians from revealing information which may result in humiliation, embarrassment, or disgrace to the patient.⁵⁶ Hence, case law confirms that certain types of information communicated during the physician-patient relationship fall within the constitutionally protected zone of privacy.⁵⁷

As regards accountants, respect for the confidentiality of client information is one of the fundamental principles that professional accountants should live by.⁵⁸ Concededly, unlike lawyers and doctors, there is yet a case in our jurisdiction recognizing the confidentiality of an accountant's client information. However, the confidentiality and privileged nature of accountants' working papers is recognized under RA 9298 or the Philippine Accountancy Act of 2004, *viz*:

SECTION 29. *Ownership of Working Papers.* — All working papers, schedules and memoranda made by a certified public accountant and his staff in the course of an examination, including those prepared and submitted by the client, incident to or in the course of an examination, by such certified public accountant, except reports submitted by a certified public accountant to a client shall be treated **confidential and privileged** and remain the property of such certified public accountant in the absence of a written agreement between the certified public accountant and the client, to the contrary, unless such documents are required to be produced through *subpoena* issued by any court, tribunal, or government regulatory or administrative body. (Emphasis supplied)

At this juncture, it bears noting that under the assailed RR, the information required to be disclosed in the required official appointment books are limited to the names of the clients or patients and the date and time of the meeting. The *ponencia* concedes that these details, by themselves, may not reveal anything relevant about the client or patient.⁵⁹ However, I agree that these may illustrate a *general pattern of behavior*

⁵² *Ponencia*, p. 46.

⁵³ RA 10173, Sec. 3(k).

⁵⁴ RA 10173, Sec. 13.

⁵⁵ RA 10173, Sec. 13(a).

⁵⁶ *Krohn v. Court of Appeals*, 303 Phil. 155 (1994) [Per J. Bellosillo, First Division].

⁵⁷ *Id.*

⁵⁸ CODE OF ETHICS FOR PROFESSIONAL ACCOUNTANTS IN THE PHILIPPINES, Part A.

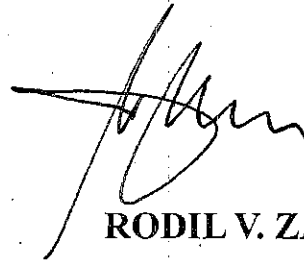
⁵⁹ *Ponencia*, p. 37.

capable of revealing information about a person, which should have remained private.⁶⁰

Contrary to the allegation of respondents, the information revealed about the clients or patients are not limited to their names and date and time of appointments with the lawyers, physicians, dentists, and accountants. For one, these professionals may specialize on a specific field, which already reveals something about the concern of the consulting client/patient. Inferences may likewise be made from the frequency of their appointments. Applying *Disini v. Secretary of Justice*, there is indeed a general pattern of behavior revealed when all these details are put together.⁶¹ Consequently, there is an unreasonable intrusion into the right to privacy of the clients and patients of petitioners.

Considering the above, I submit that paragraphs 1 and 2 of Section 2 of RR 4-2014 are unconstitutional.

Thus, I vote to **PARTLY GRANT** the petitions in **G.R. Nos. 211772 and 212178**.



RODIL V. ZALAMEDA

Associate Justice

⁶⁰ *Supra* note 36.

⁶¹ *Id.*