



**REPUBLIC ACT NO. 1125,
AS AMENDED**

**2005 REVISED RULES OF THE
COURT OF TAX APPEALS,
AS AMENDED**

2021 Edition

Court of Tax Appeals
Agham Road, National Government Center
Diliman, Quezon City 1101

COMPOSITION OF THE COURT OF TAX APPEALS

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FOREWORD

The 2005 Revised Rules of the Court of Tax Appeals was last amended in 2009. In the interim, substantial amendments were made to the Rules of Court, particularly on the rules governing Civil Procedure, Criminal Procedure and Evidence. Recently, guidelines on the conduct of hearings through videoconferencing and electronic filing of court submissions were also issued to cope with the public health emergency brought about by the COVID-19 Pandemic.

The updating of the 2005 Revised Rules of the Court of Tax Appeals, as amended, at this time, to include the concomitant resolutions passed by the Court *En Banc* to adapt to these new developments in the Court of Tax Appeals (CTA), could not have been more opportune. Incidentally, 2021 also marks the 67th year of the creation of the CTA.

It must be emphasized that the rationale of the rules of procedure is to secure speedy and just determination of every action. They are tools designed to facilitate the attainment of justice.¹ It goes without saying that public order and our system of justice are well served by a conscientious observance of the rules of procedure.²

Thus, this updated Revised Rules of the Court of Tax Appeals aims to keep tax practitioners, taxpayers and the general public informed of the latest issuances of the Court *En Banc* relative to the procedures in the CTA.



ROMAN G. DEL ROSARIO

Presiding Justice

¹ BPI-Family Savings Bank, Inc. vs. Court of Appeals, G.R. No. 122480, April 12, 2000.

² Commissioner of Internal Revenue vs. Court of Appeals *et al.*, G.R. No. 110003, February 9, 2001.

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appointment, and the Associate Justices shall have precedence according to the date of their respective appointments, or when the appointments of two (2) or more of them shall bear the same date, according to the order in which their appointments were issued by the President. They shall have the same qualifications, rank, category, salary, emoluments and other privileges, be subject to the same inhibitions and disqualifications, and enjoy the same retirement and other benefits as those provided for under existing laws for the Presiding Justice and Associate Justices of the Court of Appeals.

Whenever the salaries of the Presiding Justice and the Associate Justices of the Court of Appeals are increased, such increases in salaries shall be deemed correspondingly extended to and enjoyed by the Presiding Justice and Associate Justices of the CTA.

The Presiding Justice and Associate Justices shall hold office during good behavior, until they reach the age of seventy (70), or become incapacitated to discharge the duties of their office, unless sooner removed for the same causes and in the same manner provided by law for members of the judiciary of equivalent rank. [as amended by Section 1, R.A. 9503]

SEC. 2. *Sitting En Banc or Division; Quorum; Proceedings.* — The CTA may sit *en banc* or in three (3) Divisions, each Division consisting of three (3) Justices.

Five (5) Justices shall constitute a quorum for sessions *en banc* and two (2) Justices for sessions of a Division: *Provided*, That when the required quorum cannot be constituted due to any vacancy, disqualification, inhibition, disability, or any other lawful cause, the Presiding Justice shall designate any Justice of other Divisions of the Court to sit temporarily therein.

The affirmative votes of five (5) members of the Court *en banc* shall be necessary to reverse a decision of a Division but a simple majority of the Justices present necessary to promulgate a resolution or decision in all other cases or two (2) members of a Division, as the case may be, shall be necessary for the rendition of a decision or resolution in the Division Level. [as amended by Sec. 2, RA 9503]

SEC. 3. *Clerk of Court; Division Clerks of Court; Appointment; Qualification; Compensation.* — The CTA shall have a Clerk of Court and three

(3) Division Clerks of Court who shall be appointed by the Supreme Court. No person shall be appointed Clerk of Court or Division Clerk of Court unless he is duly authorized to practice law in the Philippines. The Clerk of Court and Division Clerks of Court shall exercise the same powers and perform the same duties in regard to all matters within the Court's jurisdiction, as are exercised and performed by the Clerk of Court and Division Clerks of Court of the Court of Appeals, in so far as the same may be applicable or analogous; and in the exercise of those powers and the performance of those duties they shall be under the direction of the Court. The Clerk of Court and the Division Clerks of Court shall have the same rank, privileges, salary, emoluments, retirement and other benefits as those provided for the Clerk of Court and Division Clerks of Court of the Court of Appeals, respectively. [as amended by Sec. 3, RA 9282]

SEC. 4. *Other Subordinate Employees.* — The Supreme Court shall appoint all officials and employees of the CTA, in accordance with the Civil Service Law. The Supreme Court shall fix their salaries and prescribe their duties. [as amended by Sec. 4, RA 9282]

SEC. 5. *Disqualifications.* — No Justice or other officer or employee of the CTA shall intervene, directly or indirectly, in the management or control of any private enterprise which in any way may be affected by the functions of the Court. Justices of the Court shall be disqualified from sitting in any case on the same grounds provided under Rule one hundred thirty-seven of the Rules of Court for the disqualification of judicial officers. No person who has once served in the Court in a permanent capacity, either as Presiding Justice or as Associate Justice thereof, shall be qualified to practice as counsel before the Court for a period of one (1) year from his retirement or resignation. [as amended by Sec. 5, RA 9282]

SEC. 6. *Place of Office.* — The CTA shall have its principal office in Metro Manila and shall hold hearings at such time and place as it may, by order in writing, designate. [as amended by Sec. 6 of RA 9282]

SEC. 7. *Jurisdiction.* — The CTA shall exercise:

(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

(1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;

(2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial;

(3) Decisions, orders or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction;

(4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs;

(5) Decisions of the Central Board of Assessment Appeals in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals;

(6) Decisions of the Secretary of Finance on customs cases elevated to him automatically for review from decisions of the Commissioner of Customs which are adverse to the Government under Section 2315 of the Tariff and Customs Code;

(7) Decisions of the Secretary of Trade and Industry, in the case of nonagricultural product, commodity or article, and

the Secretary of Agriculture in the case of agricultural product, commodity or article, involving dumping and countervailing duties under Section 301 and 302, respectively, of the Tariff and Customs Code, and safeguard measures under Republic Act No. 8800, where either party may appeal the decision to impose or not to impose said duties.

(b) Jurisdiction over cases involving criminal offenses as herein provided:

(1) Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue and the Bureau of Customs: *Provided, however,* That offenses or felonies mentioned in this paragraph where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate. Any provision of law or the Rules of Court to the contrary notwithstanding, the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously instituted with, and jointly determined in the same proceeding by the CTA, the filing of the criminal action being deemed to necessarily carry with it the filing of the civil action, and no right to reserve the filing of such civil action separately from the criminal action will be recognized.

(2) Exclusive appellate jurisdiction in criminal offenses:

(a) Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax cases originally decided by them, in their respective territorial jurisdiction.

(b) Over petitions for review of the judgments, resolutions or orders of the Regional Trial Courts in the exercise of their appellate

jurisdiction over tax cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts in their respective jurisdiction.

(c) Jurisdiction over tax collection cases as herein provided:

(1) Exclusive original jurisdiction in tax collection cases involving final and executory assessments for taxes, fees, charges and penalties: *Provided, however,* That collection cases where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) shall be tried by the proper Municipal Trial Court, Metropolitan Trial Court and Regional Trial Court.

(2) Exclusive appellate jurisdiction in tax collection cases:

(a) Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax collection cases originally decided by them, in their respective territorial jurisdiction.

(b) Over petitions for review of the judgments, resolutions or orders of the Regional Trial Courts in the exercise of their appellate jurisdiction over tax collection cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts, in their respective jurisdiction. [as amended by Sec. 7, RA 9282]

SEC. 8. *Court of record; seal; proceedings.* — The Court of Tax Appeals shall be a court of record and shall have a seal which shall be judicially noticed. It shall prescribe the form of its writs and other processes. It shall have the power to promulgate rules and regulations for the conduct of the business of the Court, and as may be needful for the uniformity of decisions within its jurisdiction as conferred by law, but such proceedings shall not be governed strictly by technical rules of evidence.

SEC. 9. *Fees.* — The Court shall fix reasonable fees for the filing of an appeal, for certified copies of any transcript of records, entry or other documents, and for the authorized services rendered by the Court or its personnel.

SEC. 10. *Power to Administer Oaths; Issue Subpoena; Punish for Contempt.* — The Court shall have the power to administer oaths, receive evidence, summon witnesses by *subpoena duces tecum*, subject in all respects to the same restrictions and qualifications as applied in judicial proceedings of a similar nature. The Court shall, in accordance with Rule seventy-one of the Rules of Court, have the power to punish for contempt for the same causes, under the same procedure and with the same penalties provided therein. [as amended by Sec. 8, RA 9282]

SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* — Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.

Appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure with the CTA within thirty (30) days from the receipt of the decision or ruling or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon. A Division of the CTA shall hear the appeal: *Provided, however,* That with respect to decisions or rulings of the Central Board of Assessment Appeals and the Regional Trial Court in the exercise of its appellate jurisdiction appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 43 of the 1997 Rules of Civil Procedure with the CTA, which shall hear the case *en banc*.

All other cases involving rulings, orders or decisions filed with the CTA as provided for in Section 7 shall be raffled to its Divisions. A party adversely affected by a ruling, order or decision of a Division of the CTA may file a motion for reconsideration or new trial before the same Division of the CTA within fifteen (15) days from notice thereof: *Provided, however,*

That in criminal cases, the general rule applicable in regular Courts on matters of prosecution and appeal shall likewise apply.

No appeal taken to the CTA from the decision of the Commissioner of Internal Revenue or the Commissioner of Customs or the Regional Trial Court, provincial, city or municipal treasurer or the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture, as the case may be, shall suspend the payment, levy, distraint, and/or sale of any property of the taxpayer for the satisfaction of his tax liability as provided by existing law: *Provided, however*, That when in the opinion of the Court the collection by the aforementioned government agencies may jeopardize the interest of the Government and/or the taxpayer the Court at any stage of the proceeding may suspend the said collection and require the taxpayer either to deposit the amount claimed or to file a surety bond for not more than double the amount with the Court.³

In criminal and collection cases covered respectively by Section 7(b) and (c) of this Act, the Government may directly file the said cases with the CTA covering amounts within its exclusive and original jurisdiction. [as amended by Sec. 9, RA 9282]

SEC. 12. *Taking of evidence.* — The Court may, upon proper motion or on its initiative, direct that a case, or any issue thereof, be assigned to one of its members for the taking of evidence, when the determination of a question of fact arises upon motion or otherwise in any stage of the proceedings, or when the taking of an account is necessary, or when the determination of an issue of fact requires the examination of a long account. The hearing before such member shall proceed in all respects as though the same had been made before the Court.

Upon the completion of such hearing before such member, he shall promptly submit to the Court his report in writing, stating his findings and conclusions; and thereafter, the Court shall render its decision on the case, adopting, modifying, or rejecting the report in whole or in part, as the case may be, or, the Court may, in its discretion recommit it with instructions, or receive further evidence.

³ CTA *EN BANC* RESOLUTION NO. 02-2015 dated January 12, 2015 (APPENDIX C) and approved by the Supreme Court in A.M. No. 15-02-01-CTA dated February 24, 2015

SEC. 13. *Decision, Maximum Period for Termination of Cases.* — Cases brought before the Court shall be decided in accordance with Section 15, paragraph (1), Article VIII (Judicial Department) of the 1987 Constitution. Decisions of the Court shall be in writing, stating clearly and distinctly the facts and the law on which they are based, and signed by the Justices concurring therein. The Court shall provide for the publication of its decisions in the *Official Gazette* in such form and manner as may best be adopted for public information and use.

The Justices of the Court shall each certify on their applications for leave, and upon salary vouchers presented by them for payment, or upon the payrolls under which their salaries are paid, that all proceedings, petitions and motions which have been submitted to the Court for determination or decision for a period required by the law or the Constitution, as the case may be, have been determined or decided by the Court on or before the date of making the certificate, and no leave shall be granted and no salary shall be paid without such certificate. [as amended by Sec. 10, RA 9282]

SEC. 14. *Effect of decision that tax is barred by statute of limitations.* — If the assessment or collection of any tax is barred by any statute of limitations, the decision of the Court to that effect shall be considered as its decision that there is no deficiency in respect of such tax.

SEC. 15. *Publicity of proceedings and publication of decisions.* — All decisions of, and all evidence received by the Court and its divisions, including transcript of stenographic reports of the hearings, shall be public records open to the inspection of the public, except that after the decision of the Court in any proceeding has become final the Court may, upon motion of the taxpayer or the Government, permit the withdrawal, by the party entitled thereto of originals of books, documents and records, and or models, diagrams, and other exhibits, introduced in evidence before the Court or any division; or the Court may, on its own motion, make such other disposition thereof as it deems advisable. The Court shall provide for the publication of its decisions in the *Official Gazette* in such form and manner as may be best adopted for public information and use.

SEC. 16. *Damages* — Where an appeal is found to be frivolous, or that proceedings have been instituted merely for delay, the Court may assess damage against the appellant in an amount not exceeding five hundred pesos,

which shall be collected in the same manner as fines or other penalties authorized by law.

SEC. 17. *Violation of penal law.* — When, in the performance of its functions, it should appear to the Court that a crime or other violation of law has been committed, or, that there are reasonable grounds to believe that any official, employee or private person is guilty of any crime, offense or other violation, the Court shall refer the matter to the proper department, bureau or office for investigation or the institution of such criminal or administrative action as the facts and circumstances of the case may warrant.

SEC. 18. *Appeal to the Court of Tax Appeals En Banc.* — No civil proceeding involving matters arising under the National Internal Revenue Code, the Tariff and Customs Code or the Local Government Code shall be maintained, except as herein provided, until and unless an appeal has been previously filed with the CTA and disposed of in accordance with the provisions of this Act.

A party adversely affected by a resolution of a Division of the CTA on a motion for reconsideration or new trial, may file a petition for review with the CTA *en banc*. [as amended by Sec. 11, RA 9282]

SEC. 19. *Review by Certiorari.* — A party adversely affected by a decision or ruling of the CTA *en banc* may file with the Supreme Court a verified petition for review on *certiorari* pursuant to Rule 45 of the 1997 Rules of Civil Procedure. [as amended by Sec. 12, RA 9282]

The following are new provisions under Republic Act No. 9282:

SEC. 13. *Distrain of Personal Property and/or Levy on Real Property.* — Upon the issuance of any ruling, order or decision by the CTA favorable to the national government, the CTA shall issue an order authorizing the Bureau of Internal Revenue, through the Commissioner to seize and distrain any goods, chattels, or effects, and the personal property, including stocks and other securities, debts, credits, bank accounts, and interests in and rights to personal property and/or levy the real property of such persons in sufficient quantity to satisfy the tax or charge together with any increment thereto incident to delinquency. This remedy shall not be exclusive and shall

not preclude the Court from availing of other means under the Rules of Court.

SEC. 14. *Retention of Personnel; Security of Tenure; Upgrading of Positions and Salaries.* — All existing permanent personnel of the CTA shall not be adversely affected by this Act. They shall continue in office and shall not be removed or separated from the service except for cause as provided for by existing laws. Further, the present positions and salaries of personnel shall be upgraded to the level of their counterparts in the Court of Appeals.

SEC. 15. *Transitory Provisions.* — In consonance with the above provision, the incumbent Presiding Judge and Associate Judges shall comprise a Division pending the constitution of the entire Court.

SEC. 16. *Appropriations.* — The amount necessary to carry out the provisions of this Act shall be included in the General Appropriations Act of the year following its enactment into law and thereafter. [Sec. 16, RA 9282]

SEC. 17. *Repealing Clause.* — All laws, executive orders, executive issuances or letter of instructions or any part thereof, inconsistent with or contrary to the provisions of this Act are hereby deemed repealed, amended or modified accordingly.

SEC. 18. *Separability Clause.* — If for any reason, any section or provision of this Act shall be declared unconstitutional or invalid, the other parts thereof not affected thereby shall remain valid.

SEC. 19. *Effectivity Clause.* — This Act shall take effect after fifteen (15) days following its publication in at least (2) newspapers of general circulation.

Approved: March 30, 2004

NOTE:

1. Republic Act No. 9503 contains the same repealing, separability, and effectivity clauses as Republic Act No. 9282.
2. Republic Act No. 9503 was approved June 12, 2008.

**Republic of the Philippines
Supreme Court
Manila**

**EN BANC
A.M. No. 05-11-07-CTA**

REVISED RULES OF THE COURT OF TAX APPEALS

Acting on the letter of the Chairman of the Committee on Revision of the Rules of Court submitting for this Court's consideration and approval the Proposed Revised Rules of Court of Tax Appeals, the Court Resolved to APPROVE the same.

The Rule shall take effect on the fifteenth day of December 2005 following its publication in a newspaper of general circulation in the Philippines not later than 25 November 2005.

22 November 2005.

(Sgd.)
HILARIO G. DAVIDE, JR.
Chief Justice

(Sgd.)
REYNATO S. PUNO
Associate Justice

(Sgd.)
ARTEMIO V. PANGANIBAN
Associate Justice

(Sgd.)
LEONARDO A. QUISUMBING
Associate Justice

(Sgd.)
CONSUELO YNARES-SANTIAGO
Associate Justice

(Sgd.)
ANGELINA SANDOVAL-GUTIERREZ
Associate Justice

(Sgd.)
ANTONIO T. CARPIO
Associate Justice

(Sgd.)
MA. ALICIA AUSTRIA-MARTINEZ
Associate Justice

(Sgd.)
RENATO C. CORONA
Associate Justice

(Sgd.)
CONCHITA CARPIO MORALES
Associate Justice

(Sgd.)
ROMEO J. CALLEJO, SR.
Associate Justice

(Sgd.)
ADOLFO S. AZCUNA
Associate Justice

(Sgd.)
DANTE O. TINGA
Associate Justice

(on leave)
MINITA V. CHICO-NAZARIO
Associate Justice

(Sgd.)
CANCIO C. GARCIA
Associate Justice

Republic of the Philippines
Supreme Court
Manila

EN BANC
A.M. No. 05-11-07-CTA

**PROPOSED AMENDMENTS TO THE REVISED
RULES OF THE COURT OF TAX APPEALS**

RESOLUTION

Acting on the letter of the Presiding Justice, Court of Tax Appeals, submitting for consideration and approval of the Court the “Proposed Amendments to the Revised Rules of Court of Tax Appeals,” the Court Resolved to **APPROVE** the same.

The Rule shall take effect on October 15, 2008 following its publication in two (2) newspapers of general circulation in the Philippines.

September 16, 2008.

(Sgd.)
REYNATO S. PUNO
Chief Justice

(Sgd.)
LEONARDO A. QUISUMBING
Associate Justice

(Sgd.)
ANTONIO T. CARPIO
Associate Justice

(Sgd.)
RENATO C. CORONA
Associate Justice

(Sgd.)
ADOLFO S. AZCUNA
Associate Justice

(Sgd.)
MINITA V. CHICO-NAZARIO
Associate Justice

(Sgd.)
ANTONIO EDUARDO B. NACHURA
Associate Justice

(Sgd.)
TERESITA J. LEONARDO-DE CASTRO
Associate Justice

(Sgd.)
CONSUELO YNARES-SANTIAGO
Associate Justice

(Sgd.)
MA. ALICIA AUSTRIA-MARTINEZ
Associate Justice

(Sgd.)
CONCHITA CARPIO MORALES
Associate Justice

(Sgd.)
DANTE O. TINGA
Associate Justice

(Sgd.)
PRESBITERO J. VELASCO, JR.
Associate Justice

(Sgd.)
RUBEN T. REYES
Associate Justice

(Sgd.)
ARTURO D. BRION
Associate Justice

**Republic of the Philippines
Supreme Court
Manila**

EN BANC

A.M. No. 05-11-07-CTA

**ADDITIONAL AMENDMENTS
TO THE
2005 REVISED RULES OF
THE COURT OF TAX APPEALS, AS AMENDED**

AND

**INTERNAL RULES OF THE COURT OF TAX
APPEALS**

RESOLUTION

Acting on the Letters dated November 12, 2008 and November 14, 2008 of Presiding Justice Ernesto D. Acosta of the Court of Tax Appeals submitting for this Court's consideration and approval the "Proposed Additional Amendments to the 2005 Revised Rules of the Court of Tax Appeals, as amended," and the "Internal Rules of the Court of Tax Appeals," respectively, the Court Resolved to **APPROVE** the same.

This Resolution shall take effect on March 20, 2009 following its publication in two (2) newspapers of general circulation in the Philippines.

February 10, 2009.

(Sgd.)

REYNATO S. PUNO

Chief Justice

(Sgd.)

LEONARDO A. QUISUMBING

Associate Justice

(Sgd.)

CONSUELO YNARES-SANTIAGO

Associate Justice

(Sgd.)
ANTONIO T. CARPIO
Associate Justice

(on official leave)
MA. ALICIA AUSTRIA-MARTINEZ
Associate Justice

(Sgd.)
RENATO C. CORONA
Associate Justice

(Sgd.)
CONCHITA CARPIO MORALES
Associate Justice

(Sgd.)
ADOLFO S. AZCUNA
Associate Justice

(on official leave)
DANTE O. TINGA
Associate Justice

(Sgd.)
MINITA V. CHICO-NAZARIO
Associate Justice

(Sgd.)
PRESBITERO J. VELASCO, JR.
Associate Justice

(Sgd.)
**ANTONIO EDUARDO B.
NACHURA**
Associate Justice

(Sgd.)
TERESITA J. LEONARDO-DE CASTRO
Associate Justice

(Sgd.)
ARTURO D. BRION
Associate Justice

(Sgd.)
DIOSDADO M. PERALTA
Associate Justice

**B. 2005 REVISED RULES OF THE
COURT OF TAX APPEALS, AS AMENDED**

Pursuant to Section 8 of Republic Act No. 1125, as further amended by Republic Act No. 9282 and Republic Act No. 9503, the Court of Tax Appeals (hereinafter referred to as the Court) hereby adopts and promulgates the following Rules for the conduct of its business:¹

**RULE 1
TITLE AND CONSTRUCTION**

SECTION 1. *Title of the Rules.* — These Rules shall be known and cited as the Revised Rules of the Court of Tax Appeals (RRCTA). (*RCTA, Rule 1, sec. 1a*)

SEC. 2. *Liberal construction.* — The Rules shall be liberally construed in order to promote their objective of securing a just, speedy, and inexpensive determination of every action and proceeding before the Court. (*RCTA, Rule 1, sec. 2a*)

SEC. 3. *Applicability of the Rules of Court.* — The Rules of Court in the Philippines shall apply suppletorily to these Rules. (*n*)

**RULE 2
THE COURT, ITS ORGANIZATION AND FUNCTIONS**

SECTION 1. *Composition of the Court.* — The Court is composed of a presiding justice and eight (8) associate justices appointed by the President of

¹ Rules of the Court of Tax Appeals - approved by the Supreme Court on November 22, 2005 (A.M. No. 05-11-07-CTA); Amendments to the 2005 Rules of Court of the Court of Tax Appeals - approved by the Supreme Court on September 16, 2008 (A.M. No. 05-11-07-CTA); and Additional Amendments to the 2005 Revised Rules of the Court of Tax Appeals – approved by the Supreme Court on February 10, 2009 (A.M. No. 05-11-07-CTA).

the Philippines. In appropriate cases, the Court shall sit *en banc*, or in three (3) Divisions of three justices each, including the presiding justice, who shall be the Chairperson of the First Division and the two (2) most Senior Associate Justices shall serve as Chairpersons of the Second and Third Divisions, respectively. (a)

SEC. 2. *Exercise of powers and functions.* — The Court shall exercise its adjudicative powers, functions and duties *en banc* or in Divisions.

The Court shall sit *en banc* in the exercise of its administrative, ceremonial and non-adjudicative functions. (n)

SEC. 3. *Court en banc; quorum and voting.* — The presiding justice or, if absent, the most senior justice in attendance shall preside over the sessions of the Court *en banc*. The attendance of five (5) justices of the Court shall constitute a quorum for its session *en banc*. The presence at the deliberation and the affirmative vote of five (5) members of the Court *en banc* shall be necessary to reverse a decision of a Division but only a simple majority of the justices present to promulgate a resolution or decision in all other cases. Where the necessary majority vote cannot be had, the petition shall be dismissed; in appealed cases, the judgment or order appealed from shall stand affirmed; and on all incidental matters, the petition or motion shall be denied. (a)

SEC. 4. *The Court in Divisions; quorum and voting.* — The chairperson of the Division or, if absent, the most senior member shall preside over the sessions of the Court in Divisions. The attendance of at least two justices of the Court shall be necessary to constitute a quorum for its sessions in Divisions. The presence at the deliberation and the affirmative vote of at least two justices shall be required for the pronouncement of a judgment or final resolution of the Court in Divisions. (a)

SEC. 5. *Hearings.* — The Court *en banc* or in Divisions shall conduct hearings on such days and at such times and at such places as it may fix, with notice to the parties concerned. However, the Friday of each week shall be devoted to hearing motions, unless, for special reasons, the Court *en banc* or in Divisions shall, *motu proprio* or upon motion of a party, fix another day for the hearing of any motion. (RCTA, Rule 3, sec. 2a)

SEC. 6. *Disqualification of justices.* —

(a) *Mandatory.* — No justice or other officer or employee of the Court shall intervene, directly or indirectly, in the management or control of any private enterprise which in any way may be affected by the functions of the Court. Justices of the Court shall be disqualified from sitting in any case on the same grounds provided under the first paragraph, Section 1, Rule 137 of the Rules of Court. *Provided*, that no member shall be the *ponente* of an *en banc* decision/resolution written by said member in a division. However, such member may voluntarily inhibit or decide to take no part in the deliberation in the *en banc* level. No person who has once served in the Court either as presiding justice or as associate justice shall be qualified to practice as counsel before the Court for a period of one year from his retirement or resignation as such. (a)

(b) *Disclosure and consent of parties and lawyers.* — A justice disqualified under the first paragraph, Section 1 of Rule 137 of the Rules of Court, may, instead of withdrawing from a case or proceeding, disclose on the records the basis of the disqualification. If, based on such disclosure, the parties and lawyers, independently of the justice's participation, all agree in writing that the reason for the inhibition is immaterial or unsubstantial, the justice may participate in the action or proceeding. The agreement, signed by all parties and lawyers, shall be incorporated in the record of the action or proceeding. (a)

(c) *Voluntary.* — A justice of the Court may, in the exercise of sound discretion, disqualify voluntarily from sitting in a case or proceeding, for just or valid reasons other than those mentioned above.

A justice of the Court who inhibits himself from sitting in a case or proceeding shall immediately notify in writing the presiding justice and the members of the Division where the said justice belongs. (a)

SEC. 7. *Motion to inhibit a justice.* — When a motion for inhibition of a justice is filed, the Court, *en banc* or in Division, shall act upon the motion. However, if the motion for inhibition is based on a discretionary ground, the Court shall refer the motion to the justice involved for appropriate action. (a)

SEC. 8. *Disqualification of clerk of court or assistant clerk of court or division clerk of court or assistant division clerk of court.* — The disqualification under the first paragraph, Section 1, Rule 137 of the Rules of Court shall likewise apply to the Clerk of Court or Assistant Clerk of Court or Division Clerk of Court or Assistant Division Clerk of Court of this Court insofar as it is relevant to them in the performance of their respective functions and duties.

Such person must immediately notify in writing the Presiding Justice and the members of the Court *en banc*, or the Chairperson and the Members of the Division, whichever is applicable, stating the grounds and the reasons for inhibition and further indicate the case number and title. The Presiding Justice or the Chairperson of the Division may approve the request for inhibition and in such event appoint a temporary Clerk of Court to hear and handle the case. (*n*)

RULE 3

PLACE OF OFFICE, SEAL AND OFFICE HOURS

SECTION 1. *Place of office.* — The Court shall have its principal office in Metro Manila. (*RCTA, Rule 3, sec. 1a*)

SEC. 2. *Court seal.* — The seal of the Court shall be circular in form and shall be of the usual size. It shall bear, in its center, a design of the coat of arms of the Republic of the Philippines with the words “BATAS AT BAYAN” immediately underneath the design. On the upper margin running from left to right are the words “COURT OF TAX APPEALS,” and on its lower margin the words “REPUBLIKA NG PILIPINAS.” (*RCTA, Rule 2, sec. 1a*)

SEC. 3. *Seal, where affixed.* — The seal of the Court shall be affixed to all summons, subpoenas, notices, decisions, orders or resolutions, certified copies of official records and such other papers that the Court may require to be sealed. (*n*)

SEC. 4. *Office hours.* — The Office of the Clerk of Court shall be open for the transaction of business and receiving petitions, complaints, pleadings, motions, and other papers, during the hours from eight o’clock in the morning to four-thirty o’clock in the afternoon on Mondays to Fridays, except on such days as may be designated by law or executive proclamation as non-working official holidays. (*RCTA, Rule 3, sec. 3a*)

RULE 4 JURISDICTION OF THE COURT

SECTION 1. *Jurisdiction of the Court.* — The Court shall exercise exclusive original jurisdiction over or appellate jurisdiction to review by appeal the cases specified in Republic Act No. 1125, Section 7, as amended by Republic Act No. 9282, Section 7. (*n*)

SEC. 2. *Cases within the jurisdiction of the Court en banc.* — The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over:

- (1) Cases arising from administrative agencies — Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture;
- (2) Local tax cases decided by the Regional Trial Courts in the exercise of their original jurisdiction; and
- (3) Tax collection cases decided by the Regional Trial Courts in the exercise of their original jurisdiction involving final and executory assessments for taxes, fees, charges and penalties, where the principal amount of taxes and penalties claimed is less than one million pesos;

(b) Decisions, resolutions or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their appellate jurisdiction;

(c) Decisions, resolutions or orders of the Regional Trial Courts in tax collection cases decided or resolved by them in the exercise of their appellate jurisdiction;

(d) Decisions, resolutions or orders on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive original jurisdiction over tax collection cases;

(e) Decisions of the Central Board of Assessment Appeals (CBAA) in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals;

(f) Decisions, resolutions or orders on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive original jurisdiction over cases involving criminal offenses arising from violations of the National Internal Revenue Code or the Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or Bureau of Customs;

(g) Decisions, resolutions or orders on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over criminal offenses mentioned in the preceding subparagraph; and

(h) Decisions, resolutions or orders of the Regional Trial Courts in the exercise of their appellate jurisdiction over criminal offenses mentioned in subparagraph (f). (*n*)

SEC. 3. *Cases within the jurisdiction of the Court in Division.* — The Court in Division shall exercise:

(a) Exclusive original over or appellate jurisdiction to review by appeal the following:

- (1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;

- (2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code or other applicable law provides a specific period for action: *Provided*, that in case of disputed assessments, the inaction of the Commissioner of Internal Revenue within the one hundred eighty day-period under Section 228 of the National Internal Revenue Code shall be deemed a denial for purposes of allowing the taxpayer to appeal his case to the Court and does not necessarily constitute a formal decision of the Commissioner of Internal Revenue on the tax case; *Provided, further*, that should the taxpayer opt to await the final decision of the Commissioner of Internal Revenue on the disputed assessments beyond the one hundred eighty day-period abovementioned, the taxpayer may appeal such final

decision to the Court under Section 3(a), Rule 8 of these Rules; and *Provided, still further*, that in the case of claims for refund of taxes erroneously or illegally collected, the taxpayer must file a petition for review with the Court prior to the expiration of the two-year period under Section 229 of the National Internal Revenue Code;

- (3) Decisions, resolutions or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their original jurisdiction;
- (4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs;
- (5) Decisions of the Secretary of Finance on customs cases elevated for automatic review from decisions of the Commissioner of Customs adverse to the Government under Section 2315 of the Tariff and Customs Code; and (a)
- (6) Decisions of the Secretary of Trade and Industry, in the case of nonagricultural product, commodity or article, and the Secretary of Agriculture, in the case of agricultural product, commodity or article, involving dumping and countervailing

duties under Sections 301 and 302, respectively, of the Tariff and Customs Code, and safeguard measures under Republic Act No. 8800, where either party may appeal the decision to impose or not to impose said duties;

(b) Exclusive jurisdiction over cases involving criminal offenses, to wit:

- (1) Original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs, where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is one million pesos or more; and
- (2) Appellate jurisdiction over appeals from the judgments, resolutions or orders of the Regional Trial Courts in their original jurisdiction in criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or Bureau of Customs, where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than one million pesos or where there is no specified amount claimed;

(c) Exclusive jurisdiction over tax collection cases, to wit:

- (1) Original jurisdiction in tax collection cases involving final and executory assessments for taxes, fees, charges and penalties, where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is one million pesos or more; and
- (2) Appellate jurisdiction over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax collection cases originally decided by them within their respective territorial jurisdiction. (*n*)

RULE 5 FORM AND STYLE OF PAPERS

SECTION 1. *Style.* — All papers filed with the Court shall be either printed or typewritten, and fastened on the upper left hand corner. All such papers shall have a caption, date and signature, and copies, as specified below. (*RCTA, Rule 4, sec. 1a*)

SEC. 2. *Size and specifications.* — Printed or typewritten papers shall be typed double-spaced on good quality, unglazed and plain white paper eight and a half inches wide by thirteen inches long (legal-size), or eight and a quarter inches wide by eleven and three-fourths inches long (A4-size), at least substance twenty and printed on one side only without covers. There shall be a margin at the left-hand side of each page of not less than one and one-half inches in width and at the top, bottom and right-hand side of each page of not less than one inch in width. (*RCTA, Rule 4, sec. 3a*)

SEC. 3. *Citations.* — Citations shall be indented at least one inch from the inside margin and typed single-spaced. (*RCTA, Rule 4, sec. 4a*)

SEC. 4. *Number of copies.* — The parties shall file eleven signed copies of every paper for cases before the Court *en banc* and six signed copies for cases before a Division of the Court in addition to the signed original copy, except as otherwise directed by the Court. Papers to be filed in more than

one case shall include one additional copy for each additional case. (*RCTA, Rule 4, sec. 5a*)

SEC. 5. *Clear and legible copies.* — All copies shall be clear and legible. (*RCTA, Rule 4, sec. 6a*)

RULE 6 PLEADINGS FILED WITH THE COURT

SECTION 1. *Complaint; contents.* — The complaint shall contain allegations showing jurisdiction of the Court and a concise statement of the complete facts of the plaintiff's cause or causes of action. The complaint shall be verified and must contain a certification against forum shopping as provided in Sections 4 and 5, Rule 7 of the Rules of Court. (*n*)

SEC. 2. *Petition for review; contents.* — The petition for review shall contain allegations showing the jurisdiction of the Court, a concise statement of the complete facts and a summary statement of the issues involved in the case, as well as the reasons relied upon for the review of the challenged decision. The petition shall be verified and must contain a certification against forum shopping as provided in Section 3, Rule 46 of the Rules of Court. A clearly legible duplicate original or certified true copy of the decision appealed from shall be attached to the petition. (*RCTA, Rule 5, sec. 2a*)

SEC. 3. *Payment of docket fees.* — The Clerk of Court shall not receive a petition for review for filing unless the petitioner submits proof of payment of the docket fees. Upon receipt of the petition or the complaint, it will be docketed and assigned a number, which shall be placed by the parties on all papers thereafter filed in the proceeding. The Clerk of Court will then issue the necessary summons to the respondent or defendant. (*RCTA, Rule 5, sec. 3a*)

SEC. 4. *Bill of particulars.* —

(a) *Requirement for bill of particulars.* — The Court, on its own initiative or upon motion of either party filed before responding to a pleading or, if no responsive pleading is permitted by these Rules, within ten days after service of the pleading, may order a party to submit a detailed statement of the

nature of the claim or defense or of any matter stated in any pleading, which is not averred with sufficient definiteness or particularity. Such order or motion shall point out the defects complained of and the details desired. After service of the bill of particulars or of a more definite pleading, the moving or adverse party may file his responsive pleading within ten days. (a)

(b) *Failure to comply.* – If the order issued by the Court pursuant to paragraph (a) above is not complied with within ten days after notice of the order, or within such other time as the Court may fix, the Court may strike out the pleading to which the motion was directed or may make such other order as it deems just. The Court may upon motion set aside the order, or modify it in the interest of justice. (RCTA, Rule 8, sec. 2a)

(c) *Motion for bill of particulars when not allowed.* – No motion for bill of particulars shall be allowed in cases falling under Sections 3(a)(3) and 3(c)(2) of Rule 4 of these Rules. (n)

SEC. 5. *Answer.* —

(a) *Time for filing and contents.* – Within fifteen days after service of summons, the respondent or the defendant shall file an answer to the petition or complaint which shall include all defenses in law and the specific provision of law and applicable jurisprudence and grounds for dismissal of the petition or complaint, or which shall prevent and bar recovery. (Rule of Procedure for Civil Forfeiture, Asset Preservation and Freeze Order, Sec. 9, par. 2a; and RCTA, Rule 7, sec. 1a)

(b) *Transmittal of records.* – The respondent Commissioner of Internal Revenue, Commissioner of Customs, the Secretary of Finance, the Secretary of Agriculture, or the Secretary of Trade and Industry, within ten days after filing an answer, the chairman of the Central Board of Assessment Appeals and the presiding judges of the Regional Trial Courts, within ten days from receipt of notice, shall certify and forward to the Court all the records of the case in their possession, with the pages duly numbered, and, if the records are in separate folders, then the folders will also be numbered. If there are no records, such fact shall be manifested to the Court within the same period of ten days. The Court may, on motion, and for good cause shown, grant an extension of time within which to submit the aforesaid records of the case. Failure to transmit the records within the time prescribed herein or within the time allowed by the Court may constitute indirect contempt of court. (a)

SEC. 6. *Entry of appearance.* — An attorney may enter an appearance by signing the initial pleading. An attorney may later enter an appearance only by filing an entry of appearance with the written conformity of the client.

The initial pleading or entry of appearance must contain the following:

- (1) The attorney's specific address which must not be a Post Office Box number;
- (2) The Roll of Attorney's Number;
- (3) The date and number of his current membership due in the Integrated Bar of the Philippines (IBP) per Official Receipt, or Lifetime Member Number;
- (4) The Current Professional Tax Receipt (PTR) number together with date and place of issuance; and
- (5) The MCLE certificate number and date of issue, unless exempt.

The attorney or party entering an appearance shall serve a copy of the entry of appearance upon the opposing party. An attorney who appears in open court without previously having filed a written appearance must give the said counsel's business address to the Clerk of Court and file a written appearance within forty-eight hours from such open court appearance. An attorney or party who has filed an appearance and who changes address of record shall notify the Clerk of Court and the adverse party of such change of address, and a separate notice of such change of address shall be filed for each additional case. (a)

RULE 7 PROCEDURE IN THE COURT OF TAX APPEALS

SECTION 1. *Applicability of the Rules of Court on procedure in the Court of Appeals, exception.* — The procedure in the Court *en banc* or in Division in original and in appealed cases shall be the same as those in petitions for

review and appeals before the Court of Appeals pursuant to the applicable provisions of Rules 42, 43, 44 and 46 of the Rules of Court, except as otherwise provided for in these Rules. (*n*)

RULE 8 PROCEDURE IN CIVIL CASES

SECTION 1. *Review of cases in the Court en banc.* — In cases falling under the exclusive appellate jurisdiction of the Court *en banc*, the petition for review of a decision or resolution of the Court in Division must be preceded by the filing of a timely motion for reconsideration or new trial with the Division. (*n*)

SEC. 2. *Review of cases in the Court in Division.* — In appealed cases falling under the jurisdiction of the Court in Division in Sections 3(a)(1) to 3(a)(6) and 3(c)(2) of Rule 4, the party filing the case shall be called the Petitioner and the party against whom the case is filed shall be called the Respondent. The pleading shall be entitled Petition for Review.

In tax collection cases originally filed with the Court under Section 3(c)(1) of Rule 4, the party filing the case shall be called the Plaintiff and the party against whom the case is filed shall be called the Defendant. The pleading shall be entitled Complaint. In appealed tax collection cases, the original captions shall be retained. The party filing the appeal shall be called the Appellant and the party against whom the appeal is filed shall be called the Appellee. (*RCTA, Rule 5, Sec. 1a*)

SEC. 3. *Who may appeal; period to file petition.* —

(a) A party adversely affected by a decision, ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of

Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes. (*n*)

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. (*Rules of Court, Rule 42, sec. 1a*)

(c) A party adversely affected by a decision or ruling of the Central Board of Assessment Appeals and the Regional Trial Court in the exercise of their appellate jurisdiction may appeal to the Court by filing before it a petition for review within thirty days from receipt of a copy of the questioned decision or ruling. (*n*)

SEC. 4. *Where to appeal; mode of appeal.* —

(a) An appeal from a decision or ruling or the inaction of the Commissioner of Internal Revenue on disputed assessments or claim for refund of internal revenue taxes erroneously or illegally collected, the decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade & Industry, the Secretary of Agriculture, and the Regional Trial Court in the exercise of their original jurisdiction, shall be taken to the Court by filing before it a petition for review as provided in Rule 42 of the Rules of Court. The Court in Division shall act on the appeal. (*n*)

(b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal. (*n*)

(c) An appeal from a decision or ruling of the Central Board of Assessment Appeals or the Regional Trial Court in the exercise of their appellate jurisdiction shall be taken to the Court by filing before it a petition

for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal. (*n*)

RULE 9 PROCEDURE IN CRIMINAL CASES

SECTION 1. *Review of cases in the Court.* — The review of criminal cases in the Court *en banc* or in Division shall be governed by the applicable provisions of Rule 124 of the Rules of Court. (*n*)

SEC. 2. *Institution of criminal actions.* — All criminal actions before the Court in Division in the exercise of its original jurisdiction shall be instituted by the filing of an information in the name of the People of the Philippines. In criminal actions involving violations of the National Internal Revenue Code and other laws enforced by the Bureau of Internal Revenue, the Commissioner of Internal Revenue must approve their filing. In criminal actions involving violations of the Tariff and Customs Code and other laws enforced by the Bureau of Customs, the Commissioner of Customs must approve their filing. (*Rules of Court, Rule 110, sec. 2a; n*)

The institution of the criminal action shall interrupt the running of the period of prescription. (*Rules of Court, Rule 110, sec. 1, par. 2a*)

SEC. 3. *Prosecution of criminal actions.* — All criminal actions shall be conducted and prosecuted under the direction and control of the public prosecutor. In criminal actions involving violation of the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue, and violations of the Tariff and Customs Code or other laws enforced by the Bureau of Customs, the prosecution may be conducted by their respective duly deputized legal officers. (*Rules of Court, Rule 110, sec. 5, par. 6a*)

SEC. 4. *Warrant of arrest.* — Within ten days from the filing of the information, the Division of the Court to which the case was raffled shall evaluate the resolution of the public prosecutor and its supporting evidence. The Division may immediately dismiss the case if it finds that the evidence on record clearly fails to establish probable cause. If the Division finds probable cause, it shall issue a warrant of arrest signed by the Chairperson of the Division. In case of doubt on the existence of probable cause, the

Division may order the prosecutor to present additional evidence, *ex parte*, within five days from notice. (a)

SEC. 5. *When search warrant may issue.* — The Division may issue a search warrant signed by its Chairperson following the requirements of Rule 126 of the Rules of Court. (a)

SEC. 6. *Bail, how amount fixed; approval.* — The amount of bail to be posted in a case filed with the Court shall be fixed and approved by the Division to which the case is raffled: *Provided, however,* that where the accused is arrested, detained or otherwise placed in custody outside the Metropolitan Manila area, any judge of the Regional Trial Court of the place where the arrest is made may accept and approve the bail for release of the accused and appearance before the Division to which the case is assigned. The judge who accepted the bail and released the accused shall inform the Division that issued the order of arrest of the action and forward to it the papers relative to the case. (a)

SEC. 7. *Conditions of the bail.* — The conditions of the bail are that the accused shall appear and answer the complaint or information in the Division of the Court to which it is raffled or transferred for trial and submit the same to its orders and processes. If convicted, and the case is appealed to the Court *en banc* or to the Supreme Court, the accused will surrender himself for the execution of such judgment as the Court *en banc* or the Supreme Court may render; or that, in the event the case is to be tried anew or remanded for a new trial, the same shall appear before the Division to which it may be remanded and submit to its orders and processes. (a)

SEC 8. *Release order.* — The Clerk of Court shall issue the corresponding release order. (*Rules of Court, Rule 114, sec. 3a*)

SEC. 9. *Appeal; period to appeal.* —

(a) An appeal to the Court in criminal cases decided by a Regional Trial Court in the exercise of its original jurisdiction shall be taken by filing a notice of appeal pursuant to Sections 3(a) and 6, Rule 122 of the Rules of Court within fifteen days from receipt of a copy of the decision or final order with the court which rendered the final judgment or order appealed from and by serving a copy upon the adverse party. The Court in Division shall act on the appeal.

(b) An appeal to the Court *en banc* in criminal cases decided by the Court in Division shall be taken by filing a petition for review as provided in Rule 43 of the Rules of Court within fifteen days from receipt of a copy of the decision or resolution appealed from. The Court may, for good cause, extend the time for filing of the petition for review for an additional period not exceeding fifteen days.

(c) An appeal to the Court in criminal cases decided by the Regional Trial Courts in the exercise of their appellate jurisdiction shall be taken by filing a petition for review as provided in Rule 43 of the Rules of Court within fifteen days from receipt of a copy of the decision or final order appealed from. The Court *en banc* shall act on the appeal. (n)

SEC. 10. *Solicitor General as counsel for the People and government officials sued in their official capacity.* — The Solicitor General shall represent the People of the Philippines and government officials sued in their official capacity in all cases brought to the Court in the exercise of its appellate jurisdiction. The former may deputize the legal officers of the Bureau of Internal Revenue in cases brought under the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue, or the legal officers of the Bureau of Customs in cases brought under the Tariff and Customs Code of the Philippines or other laws enforced by the Bureau of Customs, to appear in behalf of the officials of said agencies sued in their official capacity: *Provided, however,* such duly deputized legal officers shall remain at all times under the direct control and supervision of the Solicitor General. (a)

SEC. 11. *Inclusion of civil action in criminal action.* — In cases within the jurisdiction of the Court, the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall be deemed jointly instituted in the same proceeding. The filing of the criminal action shall necessarily carry with it the filing of the civil action. No right to reserve the filing of such civil action separately from the criminal action shall be allowed or recognized. (*Rules of Court, Rule 111, sec. 1[a], par. 1a*)

RULE 10
SUSPENSION OF COLLECTION OF TAX

SECTION 1. *No suspension of collection of tax, except as herein prescribed.*

— No appeal taken to the Court shall suspend the payment, levy, distraint, or sale of any property of the taxpayer for the satisfaction of tax liability as provided under existing laws, except as hereinafter prescribed. (a)

SEC. 2. *Who may file.* — Where the collection of the amount of the taxpayer's liability, sought by means of a demand for payment, by levy, distraint or sale of any property of the taxpayer, or by whatever means, as provided under existing laws, may jeopardize the interest of the Government or the taxpayer, an interested party may file a motion for the suspension of the collection of the tax liability. (RCTA, Rule 12, sec. 1a)

SEC. 3. *When to file.* — The motion for the suspension of the collection of the tax may be filed together with the petition for review or with the answer, or in a separate motion filed by the interested party at any stage of the proceedings. (RCTA, Rule 12, sec. 2)

SEC. 4. *Contents and attachments of the motion.* — The motion for the suspension of the collection of the tax shall be verified and shall state clearly and distinctly the facts and the grounds relied upon in support of the motion. Affidavits and other documentary evidence in support thereof shall be attached thereto, which, if uncontroverted, would be admissible in evidence as proof of the facts alleged in the motion. (RCTA, Rule 12, sec. 3a)

SEC. 5. *Opposition.* — Unless a shorter period is fixed by the Court because of the urgency of the motion, the adverse party shall, within five days after receipt of a copy of the motion, file an opposition thereto, if any, which shall state clearly and distinctly the facts and the grounds relied upon in support of the opposition. (RCTA, Rule 12, sec. 4)

SEC. 6. *Hearing of the motion.* — The movant shall, upon receipt of the opposition, set the motion for hearing at the next available motion day, and the Court shall give preference to the motion over all other cases, except criminal cases. At the hearing, both parties shall submit their respective evidence. If warranted, the Court may grant the motion if the movant shall deposit with the Court an amount in cash equal to the value of the property

or goods under dispute or filing with the Court of an acceptable surety bond in an amount not more than double the disputed amount or value. However, for the sake of expediency, the Court, *motu proprio* or upon motion of the parties, may consolidate the hearing of the motion for the suspension of the collection of the tax with the hearing on the merits of the case. (*RCTA, Rule 12, sec. 5a*)

SEC. 7. *Corporate surety bonds.* — In the selection and qualification of surety companies, the parties and the Court shall be guided by Supreme Court Circular A.M. No. 04-7-02-SC, dated July 20, 2004. (*n*)

RULE 11 PRE-TRIAL

SECTION 1. *Applicability.* — The rule on pre-trial under Rules 18 and 118 of the Rules of Court, as amplified in A.M. No. 03-1-09-SC dated July 13, 2004 (Re: Rule on Guidelines to be Observed by Trial Court Judges and Clerks of Court in the Conduct of Pre-trial and Use of Deposition-Discovery Measures), shall apply to all cases falling within the original jurisdiction of the court, except that the parties may not be allowed to compromise the criminal liability. (*a*)

SEC. 2. *Mandatory pre-trial.* — In civil cases, the Clerk of Court shall set the case for pre-trial on the first available date immediately following the tenth day after the filing of the answer.

In criminal cases, the Clerk of Court shall set the case for pre-trial not later than ten days after arraignment, if the accused is detained, nor later than thirty days if the accused is on bail.
(*RCTA, Rule 11, sec. 1a*)

SEC. 3. *Setting for an earlier date.* — Where, due to the urgency of the case, either party desires that the pre-trial be set on an earlier date, such party shall so state in the pleading, in which event the Clerk of Court shall set the pre-trial on the first available date immediately after the filing of the answer.
(*a*)

SEC. 4. *Duty of the Court.* — The Court shall confer with the parties in pre-trial conferences with a view to narrowing the issues, making admissions of or stipulating on facts, simplifying the presentation of evidence, or

otherwise assisting in the preparation for trial or possible disposition of the case in whole or in part without trial. (*n*)

SEC. 5. *Procedure in civil cases.* — In civil cases, the parties shall submit, at least three days before the pre-trial, their respective pre-trial briefs containing the following:

- (a) A statement of their willingness to compromise the civil liability indicating its desired terms, including referral to mediation, arbitration or other mode of alternative dispute resolution; (*a*)
- (b) A summary of admitted facts and proposed stipulation of facts;
- (c) The issues to be tried or resolved;
- (d) The documents or exhibits to be presented, stating their purpose. No evidence shall be allowed to be presented and offered during the trial in support of a party's evidence-in-chief other than those that had been pre-marked and identified, unless allowed by the Court to prevent manifest injustice;²
- (e) A manifestation of their having availed themselves of discovery procedures or referral to commissioners; and

² ***SEC.2. Submission of Judicial Affidavits and Exhibits in lieu of direct testimonies.*** – (a) The parties shall file with the court and serve on the adverse party, personally or by licensed courier service, not later than five (5) days before pre-trial or preliminary conference or the scheduled hearing with respect to motions and incidents, the following:

- (1) The judicial affidavits of their witnesses, which shall take the place of such witnesses' direct testimonies; and
- (2) The parties' documentary or object evidence, if any, which shall be attached to the judicial affidavits and marked as Exhibits C-1, C-2, C-3 and so on for the complainant or Exhibits P-1, P-2, P-3 and so on for the petitioner or plaintiff, and as Exhibits R-1, R-2, R-3 and so on for the respondent or Exhibits D-1, D-2, D-3 and so on for the defendant. (CTA Circular No. 01-2013)

- (f) The numbers and names of the witnesses, the substance of their testimonies and the approximate number of hours that will be required by the parties for the presentation of their respective witnesses.

The consequence on the party at fault shall be the same as the effect of failure to appear. (*CTA Circular No. 01-2013*)

Failure to file the pre-trial brief or to comply with its required contents shall have the same effect as failure to appear at the pre-trial. (*Rules of Court, Rule 18, sec. 6a*)

SEC. 6. *Procedure in criminal cases.* —

(a) *Before the preliminary conference.* — Before the pre-trial conference, the Court may issue an order referring the case to the Division Clerk of Court for a preliminary conference of the parties at least three days prior to the pre-trial:

- (1) To mark the documents or exhibits to be presented by the parties and copies to be attached to the records after comparison;
- (2) To consider other matters as may aid in its disposition; and
- (3) To inform the parties that no evidence shall be allowed to be presented and offered during the trial other than those identified and marked during the pre-trial unless allowed by the Court to prevent manifest injustice.

(*Rule on Guidelines to be Observed by Trial Court Judges and Clerks of Court in the Conduct of Pre-trial and Use of Deposition-Discovery Measures, Sec. IB[2]a*)

(b) *During the preliminary conference.* — The Division Clerk of Court shall:

- (1) Mark the documents to be presented as exhibits and copies attached to the records after comparison;

- (2) Ascertain from the parties the undisputed facts and admission on the genuineness and due execution of documents marked as exhibits; and
- (3) Consider such other matters as may aid in the prompt disposition of the case.

The proceedings during the preliminary conference shall be recorded in the minutes of preliminary conference to be signed by both parties and counsel. The Division Clerk of Court shall attach the minutes of preliminary conference and the exhibits to the case record before the pre-trial. (*Rule on Guidelines to be Observed by Trial Court Judges and Clerks of Court in the Conduct of Pre-trial and Use of Deposition-Discovery Measures, Sec. IB[3]a*)

(c) *During the pre-trial conference.* – The Court at the pre-trial conference shall consider the following:

- (1) Stipulation of facts and issues raised;
- (2) Marking for identification of evidence of the parties;
- (3) Waiver of objections to admissibility of evidence;
- (4) Modification of order of trial; and
- (5) Such matters as will promote a fair and expeditious trial of the criminal and civil aspects of the case.

(*Rules of Court, Rule 118, sec. 1a*).

All agreements or admissions made or entered during the pre-trial conference shall be in writing and signed by the accused and counsel; otherwise, they cannot be used in evidence against the accused. The agreements shall be subject to the approval of the Court. (*Rule on Guidelines to be Observed by Trial Court Judges and Clerks of Court in the Conduct of Pre-trial and Use of Deposition-Discovery Measures, Sec. IB[8]a; and Rules of Court, Rule 118, sec. 2a*)

The Court may impose appropriate sanctions or penalties on the accused or counsel or the prosecutor who does not appear at the pre-trial conference and does not offer an acceptable excuse for the said person's absence and lack of cooperation. (*a*)

(d) *Pre-trial order.* – After the pre-trial conference, the Court shall issue a pre-trial order reciting the actions taken, the facts stipulated, the

admissions made, evidence marked, and such other matters covered during the pre-trial conference. The order shall bind the parties, limit the trial to matters not disposed of and control the course of the action during the trial, unless modified by the Court to prevent manifest injustice. (*Rules of Court, Rule 118, sec. 4a*)

RULE 12 TRIAL

SECTION 1. *Procedure.* — The Court shall conduct the trial in accordance with Rule 30 of the Rules of Court in civil cases and Rule 119 thereof in criminal cases. (*n*)

SEC. 2. *Power of the Court to receive evidence.* — The Court may receive evidence in the following cases:

- (a) In all cases falling within the original jurisdiction of the Court in Division pursuant to Section 3, Rule 4 of these Rules; and
- (b) In appeals in both civil and criminal cases where the Court grants a new trial pursuant to Section 2, Rule 53 and Section 12, Rule 124 of the Rules of Court. (*n*)

SEC. 3. *Taking of evidence by a justice.* — The Court may, *motu proprio* or upon proper motion, direct that a case, or any issue therein, be assigned to one of its members for the taking of evidence, when the determination of a question of fact arises at any stage of the proceedings, or when the taking of an account is necessary, or when the determination of an issue of fact requires the examination of a long account. The hearing before such justice shall proceed in all respects as though the same had been made before the Court.

Upon the completion of such hearing, the justice concerned shall promptly submit to the Court a written report thereon, stating therein the findings and conclusions. Thereafter, the Court shall render its decision on the case, adopting, modifying, or rejecting the report in whole or in part, or, the Court may, in its discretion, recommit it to the justice with instructions, or receive further evidence. (*a*)

SEC. 4. *Taking of evidence by Court official.* — In default or *ex parte* hearings, or in any case where the parties agree in writing, the Court may delegate the reception of evidence to the Clerk of Court, the Division Clerks of Court, their assistants who are members of the Philippine bar, or any Court attorney. The reception of documentary evidence by a Court official shall be for the sole purpose of marking, comparison with the original, and identification by witnesses of such documentary evidence. The Court official shall have no power to rule on objections to any question or to the admission of exhibits, which objections shall be resolved by the Court upon submission of the report and the transcripts within ten days from termination of the hearing. (a)

SEC. 5. *Presentation of voluminous documents or long accounts.* — In the interest of speedy administration of justice, the following rules shall govern the presentation of voluminous documents or long accounts, such as receipts, invoices and vouchers, as evidence to establish certain facts:

(a) *Summary and CPA certification.* — The party who desires to introduce in evidence such voluminous documents or long accounts must, upon motion and approval by the Court, refer the voluminous documents to an independent Certified Public Accountant (CPA) for the purpose of presenting:

- (1) a summary containing, among other matters, a chronological listing of the numbers, dates and amounts covered by the invoices or receipts and the amount(s) of taxes paid; and
- (2) a certification of an independent CPA attesting to the correctness of the contents of the summary after making an examination, evaluation and audit of voluminous receipts, invoices or long accounts.

The name of the Certified Public Accountant or partner of a professional partnership of certified public accountants in charge must be stated in the motion. The Court shall issue a commission authorizing the

independent CPA to conduct an audit and, thereafter, testify relative to such summary and certification. (a)

(b) *Pre-marking and availability of originals.* — The receipts, invoices, vouchers or other documents covering the said accounts or payment to be introduced in evidence must be pre-marked by the party concerned and submitted to the Court in order to be made accessible to the adverse party who desires to check and verify the correctness of the summary and CPA certification. The original copies of the voluminous receipts, invoices or accounts must be ready for verification and comparison in case doubt on its authenticity is raised during the hearing or resolution of the formal offer of evidence. (n)

RULE 13 TRIAL BY COMMISSIONER

SECTION 1. *Appointment of independent Certified Public Accountant (CPA).* — A party desiring to present voluminous documents in evidence before the Court may secure the services of an independent Certified Public Accountant (CPA) at its own expense. The Court shall commission the latter as an officer of the Court solely for the purpose of performing such audit functions as the Court may direct. (n)

SEC. 2. *Duties of independent CPA.* — The independent CPA shall perform audit functions in accordance with the generally accepted accounting principles, rules and regulations, which shall include:

- (a) Examination and verification of receipts, invoices, vouchers and other long accounts;
- (b) Reproduction of, and comparison of such reproduction with, and certification that the same are faithful copies of original documents, and pre-marking of documentary exhibits consisting of voluminous documents;
- (c) Preparation of schedules or summaries containing a chronological listing of the numbers, dates and

- amounts covered by receipts or invoices or other relevant documents and the amount(s) of taxes paid;
- (d) Making findings as to compliance with substantiation requirements under pertinent tax laws, regulations and jurisprudence;
 - (e) Submission of a formal report with certification of authenticity and veracity of findings and conclusions in the performance of the audit;
 - (f) Testifying on such formal report; and
 - (g) Performing such other functions as the Court may direct. *(n)*

SEC. 3. *Findings of independent CPA.* — The submission by the independent CPA of pre-marked documentary exhibits shall be subject to verification and comparison with the original documents, the availability of which shall be the primary responsibility of the party possessing such documents and, secondarily, by the independent CPA. The findings and conclusions of the independent CPA may be challenged by the parties and shall not be conclusive upon the Court, which may, in whole or in part, adopt such findings and conclusions subject to verification. *(n)*

SEC. 4. *Other referral to commissioner.* — Whenever practicable and convenient, the Court may apply the procedure prescribed in Rule 32 of the Rules of Court. When the parties stipulate that a commissioner's findings of fact shall be final, only questions of law shall thereafter be considered. *(n)*

SEC. 5. *Compensation of Commissioner.* — The Court shall allow the commissioners such reasonable compensation as the circumstances of the case may warrant. *(Rules of Court, Rule 32, sec. 13a)*

RULE 14

JUDGMENT, ITS ENTRY AND EXECUTION

SECTION. 1. *Rendition of judgment.* — The Court shall decide the cases brought before it in accordance with Section 15, paragraph (1), Article VIII of the 1987 Constitution. The conclusions of the Court shall be reached in consultation by the Members on the merits of the case before its assignment to a Member for the writing of the decision. The presiding justice or chairman of the Division shall include the case in an agenda for a meeting of the Court *en banc* or in Division, as the case may be, for its deliberation. If a majority of the justices of the Court *en banc* or in Division agree on the draft decision, the *ponente* shall finalize the decision for the signature of the concurring justices and its immediate promulgation. Any justice of the Court *en banc* or in Division may submit a separate written concurring or dissenting opinion within twenty days from the date of the voting on the case. The concurring and dissenting opinions, together with the majority opinion, shall be jointly promulgated and attached to the rollo.

In deciding the case, the Court may not limit itself to the issues stipulated by the parties but may also rule upon related issues necessary to achieve an orderly disposition of the case. (*2002 Internal Rules of the Court of Appeals, Rule VI, secs. 9 and 10a; and Rules of Court, Rule 51, sec. 2a*)

SEC. 2. *Form of decision.* — Every decision or final resolution of the Court shall be in writing, stating clearly and distinctly the findings of fact and the conclusions of law on which it is based, and signed by the justices concurring therein. Such findings and conclusions shall be contained in the decision or final resolution itself. However, in appealed cases, the Court may adopt by reference the findings and conclusions set forth in the decision, order or resolution appealed from.

Every decision of the Court shall be accompanied by a certification signed by the presiding justice or acting presiding justice, chairman or most senior member as acting chairman of the Court *en banc* or in Division in the following form:

“Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the

above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.”

(Rules of Court, Rule 51, sec 5a.; and 2002 Internal Rules of the Court of Appeals, Rule VI, sec. 11a)

SEC. 3. *Amended decision.* — Any action modifying or reversing a decision of the Court *en banc* or in Division shall be denominated as Amended Decision. *(2002 Internal Rules of the Court of Appeals, Rule VI, sec. 12a)*

SEC. 4. *Resolution.* — Any disposition of the Court *en banc* or in Divisions other than on the merits shall be embodied in a Resolution. *(2002 Internal Rules of the Court of Appeals, Rule VI, sec. 12a)*

SEC. 5. *Promulgation and notice of decision and resolution.* — The Clerk of Court or Deputy Clerk of Court shall have the direct responsibility for the promulgation of the decision and resolution of the Court and shall see to it that such decision and resolution are properly signed by the concurring and dissenting justices and the required certification is duly accomplished.

Promulgation consists of the filing of the decision or resolution with the Clerk of Court or Division Clerk of Court, who shall forthwith annotate the date and time of receipt and attest to it by signing thereon. The Clerk of Court or Division Clerk of Court shall serve notice of such decision or resolution upon the parties or their counsel, furnishing them with certified true copies thereof.

In criminal cases originally filed with and decided by the Court in Division, the chairperson shall cause the decision or resolution to be filed with the Division Clerk of Court in a sealed envelope, who shall schedule its promulgation, giving notice to the prosecution, the accused personally or through bondsman or warden, and counsel requiring their presence at the promulgation.

The promulgation shall consist of the reading by the Division Clerk of Court of the dispositive portion of the decision or resolution in the presence of the accused and a justice of the Division that rendered the same. If the accused is detained, the warden shall produce such person before the Court. However, if the accused is detained outside Metro Manila, the Court may authorize the executive judge of the Regional Trial Court having

territorial jurisdiction over the place of detention to promulgate the decision or resolution at such place. (a)

SEC. 6. *Entry of judgment and final resolution.* — If no appeal or motion for reconsideration or new trial is filed within the time provided in these Rules, the Clerk of Court shall forthwith enter the judgment or final resolution in the book of judgment. The date when the judgment or final resolution becomes executory shall be deemed the date of its entry. The entry shall contain the dispositive part of the judgment or final resolution and shall be signed by the Clerk of Court, with a certification that such judgment or resolution has become final and executory. (*Rules of Court, Rule 51, sec. 10a*)

SEC. 7. *Execution of judgment.* — Upon the expiration of the period to appeal from a judgment or order that disposes of the action or proceeding and no appeal has been duly perfected, execution shall issue as a matter of right, on motion.

If an appeal has been duly perfected and finally resolved, execution may be forthwith applied for in the court of origin, on motion of the judgment obligee, submitting therewith a certified true copy of the judgment or final order sought to be enforced and of its entry, with notice to the adverse party. (*Rules of Court, Rule 39, sec. 1a*)

RULE 15 MOTION FOR RECONSIDERATION OR NEW TRIAL

SECTION 1. *Who may and when to file motion.* — Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court by filing a motion for reconsideration or new trial within fifteen days from the date of receipt of notice of the decision, resolution or order of the Court in question. (a)

SEC. 2. *Opposition.* — The adverse party may file an opposition to the motion for reconsideration or new trial within ten days after receipt of a copy of the motion for reconsideration or new trial of a decision, resolution or order of the Court. (a)

SEC. 3. *Hearing of the motion.* — The motion for reconsideration or new trial, as well as the opposition thereto, shall embody all supporting

arguments and the movant shall set the same for hearing on the next available motion day. Upon the expiration of the period set forth in the next preceding section, without any opposition having been filed by the other party, the motion for reconsideration or new trial shall be considered submitted for resolution, unless the Court deems it necessary to hear the parties on oral argument, in which case the Court shall issue the proper order. (*RCTA, Rule 13, sec. 3a*)

SEC. 4. *Effect of filing the motion.* — The filing of a motion for reconsideration or new trial shall suspend the running of the period within which an appeal may be perfected. (*RCTA, Rule 13, sec. 4a*)

SEC. 5. *Grounds of motion for new trial.* — A motion for new trial may be based on one or more of the following causes materially affecting the substantial rights of the movant:

- (a) Fraud, accident, mistake or excusable negligence which ordinary prudence could not have guarded against and by reason of which the rights of such aggrieved party has probably been impaired in his rights; or (a)
- (b) Newly discovered evidence, which the party could not, with reasonable diligence, have discovered and produced at the trial and, which, if presented, would probably alter the result. (a)

A motion for new trial shall include all grounds then available and those not included shall be deemed waived. (*Rules of Court, Rule 37, sec. 1a*)

SEC. 6. *Contents of motion for reconsideration or new trial and notice.* — The motion shall be in writing stating its grounds, a written notice of which shall be served by the movant on the adverse party.

A motion for new trial shall be proved in the manner provided for proof of motions. A motion for the cause mentioned in subparagraph (a) of the preceding section shall be supported by affidavits of merits which may be rebutted by counter-affidavits. A motion for the cause mentioned in subparagraph (b) of the preceding section shall be supported by affidavits of the witnesses by whom such evidence is expected to be given, or by duly authenticated documents which are proposed to be introduced in evidence.

A motion for reconsideration or new trial that does not comply with the foregoing provisions shall be deemed *pro forma*, which shall not toll the reglementary period for appeal. (*Rules of Court, Rule 37, sec. 2a*)

SEC. 7. *No second motion for reconsideration or for new trial.* — No party shall be allowed to file a second motion for reconsideration or for new trial of a decision, final resolution or order. (*Rules of Court, Rule 52, sec. 2a*)

SEC. 8. *Ruling.* — The Court shall resolve the motion for reconsideration or new trial within three months from the time it is deemed submitted for resolution. (*Rules of Court, Rule 52, sec. 3a*)

RULE 16

APPEAL

SECTION 1. *Appeal to Supreme Court by petition for review on certiorari.* — A party adversely affected by a decision or ruling of the Court *en banc* may appeal therefrom by filing with the Supreme Court a verified petition for review on certiorari within fifteen days from receipt of a copy of the decision or resolution, as provided in Rule 45 of the Rules of Court. If such party has filed a motion for reconsideration or for new trial, the period herein fixed shall run from the party's receipt of a copy of the resolution denying the motion for reconsideration or for new trial. (*n*)

SEC. 2. *Effect of appeal.* — The motion for reconsideration or for new trial filed before the Court shall be deemed abandoned if, during its pendency, the movant shall appeal to the Supreme Court pursuant to Section 1 of this Rule. (*2002 Internal Rules of the Court of Appeals, Rule VI, sec. 15a*)

RULE 17
LEGAL FEES AND COSTS

SECTION 1. *Additional fees and costs.* — In addition to the fees prescribed in Rule 141 of the Rules of Court and all amendments thereto, the following legal fees and costs shall be collected:

- (a) For reception of evidence by a Court official pursuant to Section 4, Rule 12 of these Rules five hundred pesos for each day of actual session; and
- (b) For any other services of the Clerk of Court and other Court officials not provided for in Rule 141 of the Rules of Court, two hundred pesos. (*n*)

APPENDICES

APPENDIX A

CTA CIRCULAR NO. 01-2013

GUIDELINES IMPLEMENTING THE JUDICIAL AFFIDAVIT RULE (JAR), Administrative Matter No. 12-8-8-SC, IN THE COURT OF TAX APPEALS (CTA).

WHEREAS, the Judicial Affidavit Rule took effect on January 1, 2013;

WHEREAS, the Judicial Affidavit Rule shall apply to all actions, proceedings, and incidents requiring the reception of evidence before the Court of Tax Appeals;

WHEREAS, both civil and criminal cases before the Court of Tax Appeals, which invariably involve the presentation of voluminous documents in evidence, are not of the same nature as the cases tried in the regular courts;

NOW, THEREFORE, THE Court of Tax Appeals *En Banc*, hereby adopts the following GUIDELINES IMPLEMENTING THE JUDICIAL AFFIDAVIT RULE (JAR), ADMINISTRATIVE MATTER NO. 12-8-8-SC, IN THE COURT OF TAX APPEALS (CTA):

Section 1. **Scope.** – The following “Guidelines Implementing the Judicial Affidavit Rule (JAR), Administrative Matter No. 12-8-8-SC, in the Court of Tax Appeals (CTA)” or **CTA Guidelines on JAR**, shall apply to all actions, proceedings, and incidents requiring the reception of evidence before the Court of Tax Appeals.

Sec. 2. **Submission of Judicial Affidavits and Exhibits in lieu of direct testimonies.** – (a) The parties shall file with the court and serve on the adverse party, personally or by licensed courier service, not later than five (5) days before pre-trial or preliminary conference or the scheduled hearing with respect to motions and incidents, the following:

- (1) The judicial affidavits of their witnesses, which shall take the place of such witnesses’ direct testimonies; and

- (2) The parties' documentary or object evidence, if any, which shall be attached to the judicial affidavits and marked as Exhibits C-1, C-2, C-3 and so on for the complainant or Exhibits P-1, P-2, P-3 and so on for the petitioner or plaintiff, and as Exhibits R-1, R-2, R-3 and so on for the respondent or Exhibits D-1, D-2, D-3 and so on for the defendant.

(b) Should a party or a witness desire to keep the original document or object evidence in his/her possession, he/she may, after the same has been identified, marked as exhibit, and authenticated, warrant in his/her judicial affidavit that the copy or reproduction attached to such affidavit is a faithful copy or reproduction of that original. In addition, the party or witness shall bring the original document or object evidence for comparison during the preliminary conference with the attached copy, reproduction, or pictures, failing which the latter shall not be admitted. This is without prejudice to the introduction of secondary evidence in place of the original when allowed by existing rules.

Sec. 3. ***Contents of Judicial Affidavit.*** – A Judicial Affidavit shall be prepared in the language known to the witness and, if not in English or Filipino accompanied by a translation in English or Filipino, and shall contain the following:

- (a) The name, age, residence or business address, and occupation of the witness;
- (b) The name and address of the lawyer who conducts or supervises the examination of the witness and the place where the examination is being held;
- (c) A statement that the witness is answering the questions asked of him/her, fully conscious that he/she does so under oath, and that he/she may face criminal liability for false testimony or perjury;
- (d) Questions asked of the witness and his/her corresponding answers, consecutively numbered, that:
 - (1) Show the circumstances under which the witness acquired the facts upon which he/she testifies;
 - (2) Elicit from him/her those facts which are relevant to the issues that the case presents; and
 - (3) Identify the attached documentary and object evidence and establish their authenticity in accordance with the Rules of Court;
- (e) The signature of the witness over his/her printed name; and
- (f) A jurat with the signature of the notary public who administers the oath or an officer who is authorized by law to administer the same.

Sec. 4. ***Sworn attestation of the lawyer.*** – (a) The judicial affidavit shall contain a sworn attestation at the end, executed by the lawyer who conducted or supervised the examination of the witness, to the effect that:

- (1) He/she faithfully recorded or caused to be recorded the questions he/she asked and the corresponding answers that the witness gave; and
- (2) Neither he/she nor any other person then present or assisting him/her coached the witness regarding the latter's answers.

(b) A false attestation shall subject the lawyer mentioned to disciplinary action, including disbarment.

Sec. 5. ***Subpoena.*** – If the government employee or official, or the requested witness, who is neither of the adverse party nor a hostile witness, unjustifiably declines to execute a judicial affidavit or refuses without just cause to make the relevant books, documents, or other things under his/her control available for copying, authentication, and eventual production in court, the requesting party may avail himself/herself of the issuance of a subpoena *ad testificandum* or *duces tecum* under Rule 21 of the 1997 Rules of Civil Procedure. The rules governing the issuance of a subpoena to the witness in this case shall be the same as when taking his/her deposition except that the taking of a judicial affidavit shall be understood to be *ex parte*. No judicial affidavit is required for a hostile or an adverse witness.

Sec. 6. ***Offer of and objections to testimony in judicial affidavit.*** – The party presenting the judicial affidavit of his/her witness in place of direct testimony shall state the name of the witness and the purpose of such testimony at the start of the presentation of the witness who, however, shall first be sworn to. The judicial affidavit need not be marked as an exhibit for the party since the said judicial affidavit already constitutes as the direct testimony of the witness.

The adverse party may move to disqualify the witness or to strike out his/her affidavit or any of the answers found in it on ground of inadmissibility. The court shall promptly rule on the motion, and if granted, shall cause the marking of any excluded answer by placing it in brackets under the initials of an authorized court personnel, without prejudice to a tender of excluded evidence under Section 40 of Rule 132 of the Rules of Court.

Sec. 7. ***Examination of the witness on his/her judicial affidavit.*** – The adverse party shall have the right to cross-examine the witness on his/her judicial affidavit and on the exhibits attached to the same. The party who presents the witness may also examine him/her as on re-direct and the adverse party may also examine him/her on re-cross. In every case, the court shall take active part in

examining the witness to determine his/her credibility as well as the truth of his/her testimony and to elicit the answers that it needs for resolving the issues.

Sec. 8. ***Formal offer of evidence and objections thereto.*** – (a) Within twenty (20) days from the termination of the testimony of his/her last witness, unless otherwise directed by the Court, a party shall make a written formal offer of evidence of his/her documentary or object exhibits in their chronological order, stating the description and purpose or purposes for which he/she offers the particular exhibit.

(b) Within ten (10) days from receipt of the formal offer of evidence, unless otherwise directed by the Court, the adverse party may file his/her comment or objection thereto in writing, if any, to its admission. After receipt of the comment or objection or the expiry of the period granted, the court shall make its ruling on the formal offer of evidence.

Sec. 9. ***Application of the CTA GUIDELINES ON JAR to criminal actions.*** (a) The CTA Guidelines on JAR shall apply to all criminal actions:

- (1) Where the maximum of the imposable penalty does not exceed six years;
- (2) Where the accused agrees to the use of judicial affidavits, irrespective of the penalty involved; or
- (3) With respect to the civil aspect of the actions, whatever the penalties involved are.

(b) The prosecution shall submit the judicial affidavits of its witness not later than five (5) days before the scheduled pre-trial or trial date of presentation of its respective witnesses, serving copies of the same upon the accused. The complainant or public prosecutor shall attach to the affidavit such documentary or object evidence as he/she may, marking them as Exhibits C-1, C-2, C-3 and so on for the complainant or as Exhibits P-1, P-2, P-3 and so on for the plaintiff. No further judicial affidavit, documentary, or object evidence shall be admitted at the trial.

(c) If the accused desires to be heard on his/her defense after receipt of the judicial affidavits of the prosecution, he/she shall have the option to submit his/her judicial as well as those of his/her witnesses to the court within ten (10) days from receipt of such affidavits and serve a copy of each on the public and private prosecutor, including his/her documentary and object evidence previously marked as Exhibits A-1, A-2, A-3 and so on. These affidavits shall serve as direct testimonies of the accused and his/her witnesses when they appear before the court to testify.

Sec. 10. *Effect of non-compliance with the CTA Guidelines on JAR.* –

(a) A party who fails to submit the required judicial affidavits and exhibits on time shall be deemed to have waived their submission. The court may, however, allow only once the late submission of the same provided, the delay is for a valid reason, would not unduly prejudice the opposing party, and the defaulting party pays a fine of not less than P1,000.00 nor more than P5,000.00, at the discretion of the court.

(b) The court shall not consider the affidavit of any witness who fails to appear at the scheduled hearing of the case as required. Counsel who fails to appear without valid cause despite notice shall be deemed to have waived his client’s right to confront by cross-examination the witnesses there present.

(c) The court shall not admit as evidence judicial affidavits that do not conform to the content requirements of Section 3 and the attestation requirement of Section 4 above. The court may, however, allow only once the subsequent submission of the compliant replacement affidavits before the hearing or trial provided the delay is for a valid reason and would not unduly prejudice the opposing party and provided further, that public or private counsel responsible for their preparation and submission pays a fine of not less than P1,000.00 nor more than P5,000.00, at the discretion of the court.

Sec. 11. *Effectivity.* – The CTA Guidelines on JAR shall take effect immediately.

Quezon City, July 01, 2013.

Sgd.

ROMAN G. DEL ROSARIO

Presiding Justice

Sgd.

JUANITO C. CASTAÑEDA, JR.

Associate Justice

Sgd.

LOVELL R. BAUTISTA

Associate Justice

Sgd.

ERLINDA P. UY

Associate Justice

Sgd.

CAESAR A. CASANOVA

Associate Justice

Sgd.

ESPERANZA R. FABON-VICTORINO

Associate Justice

Sgd.

CIELITO N. MINDARO-GRULLA

Associate Justice

Sgd.

AMELIA R. COTANGCO-MANALASTAS

Associate Justice

Sgd.

MA. BELEN M. RINGPIS-LIBAN

Associate Justice

APPENDIX B

EN BANC RESOLUTION NO. 15-2013

(Amending Section 2(a), CTA Circular No. 01-2013
[Guidelines Implementing the Judicial Affidavit Rule (JAR)])

Pursuant to the agreement reached during the En Banc Session held on September 24, 2013, Section 2(a) of CTA Circular No. 01-2013 [Guidelines Implementing the Judicial Affidavit Rule (JAR)] is hereby amended to read as follows:

"Section 2. Submission of Judicial Affidavits and Exhibits in lieu of direct testimonies. – (a) The parties shall file with the court and serve on the adverse party, personally or by licensed courier service, not later than five (5) days before pre-trial or preliminary conference or the scheduled hearing with respect to motions and incidents or the presentation of evidence as circumstances so warrant, the following:

Xxxx xxx, "

Effective immediately.

September 24, 2013.

Sgd.
ROMAN G. DEL ROSARIO
Presiding Justice

Sgd.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

Sgd.
LOVELL R. BAUTISTA
Associate Justice

Sgd.
ERLINDA P. UY
Associate Justice

Sgd.
CAESAR A. CASANOVA
Associate Justice

Sgd.
ESPERANZA R. FABON-VICTORINO
Associate Justice

Sgd.
CIELITO N. MINDARO-GRULLA
Associate Justice

Sgd.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Sgd.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

APPENDIX C

EN BANC RESOLUTION NO. 02-2015

WHEREAS, SEC. 11 of Republic Act No. 1125 otherwise known as “An Act Creating the Court of Tax Appeals” as amended by Republic Act No. 9282, and further amended by Republic Act No. 9503, provides, in part, as follows:

“SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.*-
xxx xxx xxx

No appeal taken to the CTA from the decision of the Commissioner of Internal Revenue or the Commissioner of Customs or the Regional Trial Court, provincial, city or municipal treasurer or the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture, as the case may be, shall suspend the payment, levy, distraint, and/or sale of any property of the taxpayer for the satisfaction of his tax liability as provided by existing law: *Provided, however*, That when in the opinion of the Court the collection by the aforementioned government agencies may jeopardize the interest of the Government and/or the taxpayer, the Court at any stage of the proceeding may suspend the said collection and require the taxpayer either to deposit the amount claimed or to file a surety bond for not more than double the amount with the Court.

xxx xxx xxx” (*underscoring supplied*)

WHEREAS, the “amount claimed” in said provision has been interpreted as the total amount of deficiency taxes including interest, penalties, and surcharges;

WHEREAS, the taxpayers have found the foregoing interpretation as unreasonable and prohibitive thereby negating the utility of the remedy of suspension of collection of tax;

WHEREAS, no less than the Supreme Court itself appears to be cognizant of this fact when it granted a Temporary Restraining Order upon this Court in G.R. No. 213394 captioned *Spouses Emmanuel D. Pacquiao and Jinky J. Pacquiao vs. The Court of Tax Appeals-First Division and the Commissioner of Internal Revenue* even without requiring the petitioners to post the bond;

WHEREAS, SEC. 8 of Republic Act No. 1125 otherwise known as “An Act Creating the Court of Tax Appeals” as amended by Republic Act No. 9282, and further amended by Republic Act No. 9503, provides, in part, as follows:

“SEC. 11. *Court of Record; seal; proceedings.* – The Court of Tax Appeals shall be a court of record and shall have a seal which shall be judicially noticed. It shall prescribe the form of its writs and other processes. It shall have the power to promulgate rules and regulations for the conduct of the business of the Court, and as may be needful for the uniformity of decisions within its jurisdiction as conferred by law, but such proceedings shall not be governed strictly by technical rules of evidence.” (*underscoring supplied*)

NOW, THEREFORE, pursuant to its authority under SEC. 8 of Republic Act No. 1125, as amended, the Court *En Banc* RESOLVES, as it is hereby RESOLVED, TO LIMIT THE MEANING of the “**amount claimed**” found in SEC. 11 of RA 1125 TO THE PRINCIPAL AMOUNT OF THE DEFICIENCY TAXES ONLY, excluding penalties, interests, and surcharges.

This Resolution shall take effect upon its approval by the Supreme Court and its publication in two (2) newspapers of general circulation.

January 12, 2015.

Sgd.

ROMAN G. DEL ROSARIO

Presiding Justice

Sgd.

JUANITO C. CASTAÑEDA, JR.

Associate Justice

Sgd.

LOVELL R. BAUTISTA

Associate Justice

Sgd.

ERLINDA P. UY

Associate Justice

Sgd.

CAESAR A. CASANOVA

Associate Justice

Sgd.

ESPERANZA R. FABON-VICTORINO

Associate Justice

Sgd.

CIELITO N. MINDARO-GRULLA

Associate Justice

Sgd.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Sgd.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

APPENDIX D

EN BANC RESOLUTION NO. 08 - 2016

WHEREAS, Section 5 (b), Rule 12 and Section 3, Rule 13 of the Revised Rules of the Court of Tax Appeals, respectively, provides:

RULE 12
TRIAL

Sec. 5. *Presentation of voluminous documents or long accounts.* –

xxx

xxx

xxx

xxx

(b) *Pre-marking and availability of originals.* – **The receipts, invoices, vouchers or other documents covering said accounts or payment to be introduced in evidence must be pre-marked by the party concerned and submitted to the Court in order to be made accessible to the adverse party who desires to check and verify the correctness of the summary and CPA certification.** The original copies of the voluminous receipts, invoices or accounts must be ready for verification and comparison in case doubt on its authenticity is raised during the hearing or resolution of the formal offer of evidence.

xxx

xxx

xxx

RULE 13
TRIAL BY COMMISSIONER

xxx

xxx

xxx

Sec. 3. Findings of independent CPA. – The **submission** by the independent CPA **of the pre-marked documentary exhibits** shall be subject to verification and comparison with the original documents, the availability of which shall be the primary responsibility of the party possessing such documents and, secondarily, by the independent CPA. The findings and conclusions of the independent CPA may be challenged by the parties and shall not be conclusive upon the Court, which may, in whole or in part, adopt such findings and conclusions subject to verification. (*Emphases supplied*)

WHEREAS, the Judicial Records Division reported that the volume of documents stored in the Judicial Records Building has exceeded the building's storage capacity limit;

WHEREAS, there is a need to rationalize the use of the limited storage space in the Judicial Records Building to accommodate court-bound documents filed by litigants;

WHEREAS, it was noted that most documents occupying the Judicial Records are boxes of evidence containing, among others, **photocopies** of pre-marked receipts, invoices and vouchers;

WHEREAS, the Efficient Use of Paper Rule³ promulgated by the Supreme Court recognizes the need to cut the judicial system's use of excessive quantities of costly paper in order to save forests, avoid landslides, and mitigate the worsening effects of climate change that the world is experiencing;

WHEREAS, to address the storage concerns of the Judicial Records Division and in line with the goals of the Efficient Use of Paper Rule, it is proposed that the submission of pre-marked receipts, invoices, vouchers or other documents in evidence be in the form of soft copies or scanned copies of the same saved in PDF format in a portable storage device such as memory cards, CDs, DVDs or USBs. It shall be the responsibility of the party submitting the portable storage device that the same be accessible by the Court.

NOW THEREFORE, the Court *En Banc* **RESOLVES** as it is hereby **RESOLVED**, to **ADOPT** the proposal that the submission of pre-marked receipts, invoices, vouchers or other documents in evidence be in soft copies or scanned copies of the same saved in PDF format in a portable storage device such as memory cards, CDs, DVDs or USBs and that it is the responsibility of the party submitting the portable storage device to ensure that the same is accessible by the Court, subject to the provisions of Section 5(b), Rule 12 and Section 3, Rule 13 of the Revised Rules of the Court of Tax Appeals on the availability of the original receipts, invoices, vouchers or other documents for verification and comparison, if necessary.

August 30, 2016.

³ A. M. No. 11-9-4-SC, November 13, 2012

Sgd.
ROMAN G. DEL ROSARIO
Presiding Justice

Sgd.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

Sgd.
LOVELL R. BAUTISTA
Associate Justice

Sgd.
ERLINDA P. UY
Associate Justice

Sgd.
CAESAR A. CASANOVA
Associate Justice

(On Leave)
ESPERANZA R. FABON-VICTORINO
Associate Justice

Sgd.
CIELITO N. MINDARO-GRULLA
Associate Justice

Sgd.
AMELIA R. COTANGCO-MANALASTAS
Associate Justice

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

APPENDIX E

EN BANC RESOLUTION NO. 9 - 2020

WHEREAS, on October 15, 2019, the Supreme Court *En Banc*, approved the 2019 Proposed Amendments to the 1997 Rules of Civil Procedure which took effect on May 1, 2020.⁴

WHEREAS, Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals (RRCTA), provides:

**“RULE I
TITLE AND CONSTRUCTION**

SECTION 1. xxx.

XXX

SEC. 3. *Applicability of the Rules of Court.* – The Rules of Court in the Philippines shall apply suppletorily to these Rules.”

WHEREAS, Honorable Associate Justices Erlinda P. Uy, Ma. Belen M. Ringpis-Liban and Maria Rowena Modesto San Pedro, after conducting a study, proposed that the following amendatory provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure be adopted in the Court of Tax Appeals, *viz.*:

- (i) Section 2, Rule 6;
- (ii) Sections 3, 4 and 5, Rule 7;
- (iii) Section 12, Rule 8;
- (iv) Rule 10;
- (v) Section 11, Rule 11;
- (vi) Rule 13;
- (vii) Rule 15;
- (viii) Rule 18;
- (ix) Section 6, Rule 21;
- (x) Rule 33;
- (xi) Rule 34; and,
- (xii) Rule 35.

⁴ A.M. No. 19-10-20-SC.

and the remaining provisions thereof be applied in a suppletory manner consistent with Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals.

WHEREAS, after due deliberation, in addition to the foregoing, the Court *En Banc* also agreed to adopt the following amendatory provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure in the Court of Tax Appeals, viz.:

- (i) Section 6, Rule 7; and,
- (ii) Section 1, Rule 11.

NOW THEREFORE, the Court *En Banc* **RESOLVES**, as it is hereby **RESOLVED**, to:

(i) **APPROVE** the aforesaid proposal of Honorable Associate Justices Erlinda P. Uy, Ma. Belen M. Ringpis-Liban and Maria Rowena Modesto San Pedro;

(ii) **ADOPT** the following amendatory provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure to all civil cases filed after May 1, 2020; and to all pending civil proceedings filed prior to May 1, 2020, except to the extent that in the opinion of the Court, their application would not be feasible or would work injustice, in which event the former procedure shall apply: Section 2, Rule 6; Sections 3, 4, 5 and 6, Rule 7; Section 12, Rule 8; Rule 10; Sections 1 and 11, Rule 11; Rule 13; Rule 15; Rule 18; Section 6, Rule 21; Rule 33; Rule 34; and, Rule 35; and,

(iii) **APPLY** the remaining provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure in a suppletory manner pursuant to Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals.

August 7, 2020.

Sgd.
ROMAN G. DEL ROSARIO
Presiding Justice

Sgd.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

Sgd.
ERLINDA P. UY
Associate Justice

Sgd.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Sgd.
CATHERINE T. MANAHAN
Associate Justice

Sgd.

JEAN MARIE A. BACORRO-VILLENA

Associate Justice

Sgd.

MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

APPENDIX F***EN BANC RESOLUTION NO. 2 - 2021***

WHEREAS, for ease of reference, there is a need to consolidate the Court's issuances relative to the implementation of the Efficient Use of Paper Rule⁵ issued by the Supreme Court in the Court of Tax Appeals (CTA) as well as the Court's policy on disposal of court records;

NOW, THEREFORE, the Court *En Banc* hereby **RESOLVES** as it is hereby **RESOLVED**, to **ADOPT** the following guidelines:

1. All pleadings, motions and similar papers that need to be filed with the Court of Tax Appeals (CTA) -
 - a. Shall be written in single space with a one-and-a half (1 ½) space between paragraphs;
 - b. Shall use an easily readable font style of the party's choice of fourteen (14)-size font; and
 - c. Shall be written on a legal size white bond paper, that is, on a 13-inch by 8.5-inch white bond paper.
2. All decisions, resolutions and orders issued by the CTA shall comply with the above-mentioned requirements. Similarly covered are the reports submitted to the Court and the transcripts of stenographic notes (TSN).
3. On all CTA-bound papers, the parties shall maintain a left-hand margin of 1.5 inches from the edge; an upper margin of 1.2 inches from the edge; a right hand margin of 1.0 inch from the edge; and, a lower margin of 1.0 inch from the edge. Every page must be consecutively numbered.
4. The number of court-bound papers that a party is required to file with the CTA shall be as follows:
 - a. Petition for Review to be filed with the Court in Division: six (6) copies, to be distributed as follows: one (1) for the original docket, one (1) for the Office of the Solicitor General, one (1) for the Bureau of Internal Revenue/Bureau of Customs and three (3) for the Justices;

⁵A.M. No. 11-9-4-SC, November 13, 2012.

- b. Petition for Review and other submissions to be filed with the Court *En Banc*: ten (10) copies, to be distributed as follows: one (1) for the original docket and nine (9) for the Justices;
 - c. All other submissions to be filed with the Court in Division: four (4) copies, to be distributed as follows: one (1) for the original docket and three (3) for the Justices
5. Only the original docket shall be considered as the "**official** copy of case records". The "**official** copy of case records" shall be disposed of in accordance with the prevailing records disposal procedures.
6. The duplicate copies of pleadings, motions and all other submissions of the Justices are unofficial copies. The unofficial copies of case records of terminated cases, as determined by the Justices, can be disposed of without the observance of the seven (7)-year period from the termination of the case, subject only to the discretion of the Justices concerned.

All previous issuances inconsistent with this Resolution are deemed repealed or modified accordingly.

January 7, 2021.

Sgd.
ROMAN G. DEL ROSARIO
Presiding Justice

Sgd.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

Sgd.
ERLINDA P. UY
Associate Justice

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Sgd.
CATHERINE T. MANAHAN
Associate Justice

Sgd.
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

Sgd.

MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

APPENDIX G

Resolutions, Circulars and Guidelines uploaded in the CTA website (<https://cta.judiciary.gov.ph/>)

- *En Banc* Resolution No. 7-2021 (Requirements regarding Compromise Agreement)
- *En Banc* Resolution No. 5-2021 (Physical Closure of the CTA Due to Covid-19)
- *En Banc* Resolution No. 4-2021 (Pleadings, Motions and Other Court Submissions Filed by Email)
- *En Banc* Resolution No. 2-2021 (Guidelines on Implementation of the Efficient Use of Paper Rule Issued by the Supreme Court)
- *En Banc* Resolution No. 1-2021 (Uniform Guidelines in Resolving Motions and Other Incidents)
- *En Banc* Resolution No. 9-2020 (Amendatory Provisions of the 2019 Amendments to the 1997 Rules of Civil Procedure)
- *En Banc* Resolution No. 3-2020 (Guidelines for Court of Tax Appeals Hearings via Video Conference)
- Administrative Circular No. 2-2018 (Reorganizing The Three (3) Divisions of the Court)
- *En Banc* Resolution No. 1-2018 (Re: Mediation Fees and Mediator's Fees for the Implementation of Mediation in the Court of Tax Appeals)
- *En Banc* Resolution No. 8-2016 (Submission of Documents in Evidence in Soft Copies)
- *En Banc* Resolution No. 2-2015 (Meaning of Amount Claimed in Section 11, Republic Act 1125 in Computing the Cash on Surety Bond)
- *En Banc* Resolution No. 15-2013 (Amending Section 2(a), CTA Circular No. 1-2013 [Guidelines Implementing the Judicial - Affidavit Rule (JAR)])

- *En Banc* Resolution No. 8-2013 (Mode of Marking Documentary Evidence)
- CTA Circular No. 1-2013 (Guidelines Implementing the Judicial - Affidavit Rule [JAR], Administrative Matter No. 12-8-8-SC, in the Court of Tax Appeals [CTA])
- A.M. No. 11-1-5-SC-PHILJA (Re: Interim Guidelines for Implementing Mediation in the Court of Tax Appeals)
- Revised Rules of the Court of Tax Appeals (A.M. No. 05-11-07-CTA)

