REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

MARIA AMPARO M. DATO, MARIAN L. LAGMAY, VERGEL K. LATAY, SHEILA MARIE F. MARIANO, ARLENE P. PORRAS, ARLENE B. CHAVEZ,	**CTA Case No. 9321**
Petitioners,	***Members:***
- versus -	**UY**, *Chairperson,* **RINGPIS-LIBAN**, *and* **MODESTO-SAN PEDRO**, *JJ.*
HONORABLE KIM S. JACINTO-HENARES, in her capacity as COMMISSIONER OF INTERNAL REVENUE,	**Promulgated:**
Respondent.	FEB 14 2020 10:52 a.m.

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RESOLUTION

UY, J.:

For resolution is petitioners' "***Motion for Reconsideration (of the Decision dated 2 October 2019)***"[1] filed on October 29, 2019, with respondent's ***"Opposition (re: Petitioner's Motion for Reconsideration)"*** filed on November 27, 2019. In the said Motion, petitioners pray for the reconsideration of the Court's Decision dated October 2, 2019, the dispositive portion of which reads:

> "**WHEREFORE**, in light of the foregoing considerations, the *Petition for Review* is **DENIED** for lack of merit."

In support of their Motion, petitioners argue that:

[1] Docket (Vol. 3), pp. 1527 to 1550.

1. The CTA has no jurisdiction to rule on the validity of the RMC. Thus, it erred in declaring that Section 2(D)(1) of RMC No. 31-2013 is not unconstitutional and that the Decision of the RTC Branch 213 of Mandaluyong City is a judgment rendered without jurisdiction.

2. The CTA erred in ruling that Section 2(D)(1) of RMC No. 31-2013 is not violative of the Doctrine of *Pacta Sunt Servanda.*

3. The CTA erred in holding that the 1997 NIRC is the operative act which imposed taxability on the income of Philippine nationals working in the Asian Development Bank, considering that:

   a. The NIRC of 1997 is in itself insufficient to modify, amend or repeal the ADB Charter, as it is merely a general law, which deals only with the general taxability of Filipino citizens, without particular mention of the taxability of Filipino citizens in the ADB;

   b. The tax exemption provision in the ADB Charter must stand, in the absence of a special law specifically granting the government the authority to exercise its right to tax, as well as, specifically addressing the taxability of Philippine nationals working in the ADB.

In his Opposition, respondent counters that:

1. The CTA is correct is upholding the validity of RMC No. 31-2013, and in ruling that petitioners are not entitled to their claim for refund.

2. The CTA correctly ruled that it has jurisdiction to rule on the validity of RMC No. 31-2013 and in further ruling that the administrative issuance is constitutional.

THE COURT'S RULING

Petitioners' Motion lacks merit.

After a careful examination and consideration of the petitioners' Motion, it is noted that the arguments therein are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, premises considered, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice