CTA Form No. 8

23-000229-0055

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 11169

IMAVERICK INTERNATIONAL CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE AND REVENUE REGION 9A, CABAMIRO,
Respondents.

NOTICE OF AMENDED DECISION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

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ATTY. JOHWEEN OZAETA ATIENZA
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Metro Manila

GREETINGS:

You are hereby notified by these presents that on **July 7, 2026,** a Amended Decision was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 13, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

IMAVERICK INTERNATIONAL CORPORATION, Petitioner,	**CTA CASE NO. 11169**
	Members:
- versus -	**BACORRO-VILLENA,** *Acting Chairperson, and* **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE AND REVENUE REGION 9A, CABAMIRO, Respondents.	Promulgated: JUL 07 2026; 3:35 pm

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AMENDED DECISION

BACORRO-VILLENA, J.:

On 06 November 2025, the Court promulgated its Decision (**Decision**) dismissing the instant Petition for Review[1] for lack of jurisdiction.

Petitioner Imaverick International Corporation (**petitioner**) is now before us with a "Motion for Reconsideration (Re: Decision dated 06 November 2025)"[2] (**MR**) asking the Court to revisit the Decision. In response, respondent Commissioner of Internal Revenue (**respondent/CIR**) filed a "Comment/Opposition (Re: Petitioner's [MR] dated 08 December 2025)"[3] (**Opposition**) thereto.

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[1] Division Docket, Volume II, pp. 1010-1032.
[2] Filed primarily *via* electronic mail on 10 December 2025 and *via* LBC (an accredited courier) on 11 December 2025, id., pp. 1033-1057.
[3] Filed personally on 23 January 2026 and *via* email on 26 January 2026, id., pp. 1060-1071.

In dismissing the Petition, the Court ruled that petitioner failed to timely file its Letter-Protest[4] dated 23 November 2020 (**Letter-Protest**) to the Formal Letter of Demand with Assessment Notices[5] (**FLD/FAN**). Relying on the registry return receipt (duly signed by petitioner's representative who habitually or customarily receive correspondences from the BIR), the Court found that petitioner received the FLD/FAN on 22 October 2020. Thus, petitioner's Letter-Protest filed thirty-three (33) days later on 22 October 2020 fell three (3) days beyond the thirty (30)-day reglementary period laid down in Section 228[6] of the National Internal Revenue Code (**NIRC**) of 1997, as amended. The Court, thus, concluded that –

> ...
>
> It is thus clear that petitioner's protest fell short of the requirements of a valid protest. Consequently, **there is no disputed assessment** to speak of. It bears noting that when a taxpayer files a petition for review before this Court without validly contesting the assessment with the CIR, ***the appeal is premature***, and the CTA has no jurisdiction.[7]
>
> ...

Petitioner insists that the Court has jurisdiction.

In its MR, petitioner avers that while there may be no disputed assessment to speak of, the Court can assume jurisdiction under its "other matters" jurisdiction pursuant to Section 7(a)(1)[8] of Republic Act

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4 Exhibit "P-9", id., pp. 776-779.

5 Exhibit "P-8", id., pp. 768-775; Exhibits "R-6", "R-6-1", and "R-6-2", BIR Records, pp. 365-372.

6 SEC. 228. *Protesting of Assessment.* — When the Commissioner or his duly authorized representative finds that proper taxes should be assessed, he shall first notify the taxpayer of his findings: ...

...

Within a period to be prescribed by implementing rules and regulations, the taxpayer shall be required to respond to said notice. If the taxpayer fails to respond, the Commissioner or his duly authorized representative shall issue an assessment based on his findings.

Such assessment may be protested administratively by filing a request for reconsideration or reinvestigation within thirty (30) days from receipt of the assessment in such form and manner as may be prescribed by implementing rules and regulations[.]

7 Supra at note 1, p. 1030; Citation omitted, italics and emphasis in the original text.

8 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. (Emphasis supplied)

(**RA**) No. 1125,[9] as amended by RA 9282.[10] Citing *Commissioner of Internal Revenue v. Grand Plaza Hotel Corporation*,[11] petitioner argues that the Court of Tax Appeals' (**CTA**'s) jurisdiction, particularly those falling under the "other matters" clause, includes the determination of the validity of a warrant of distraint and levy issued by the CIR. Petitioner alludes to the Warrant of Distraint and/or Levy[12] (**WDL**) dated 28 April 2023, which it elevated to the Court through the present Petition for Review.

According to petitioner, since the Court has jurisdiction, the Court should proceed to declare the assessment against it prescribed. It points out that the CIR's right to assess for calendar year (**CY**) 2016 was already time-barred when respondent issued the PAN and FLD/FAN (irrespective of any pertinent interruptions that would have been brought about by the Bureau of Internal Revenue's (**BIR**'s) issuances amidst the COVID-19 pandemic). Petitioner again points out that it did not execute any Waiver of the Defense of Prescription for CY 2016.

In respondent's Opposition, he or she avers that the Court ruled correctly that it had no jurisdiction over the instant petition since the Letter-Protest was filed out of time. Respondent is of the view that petitioner cannot rely on the "other matters" jurisdiction of the CTA considering that the subject matter of the case is a disputed assessment. In fact, it was petitioner itself who failed to comply with the requirements to dispute the assessment on time. Moreover, taxpayers should not be allowed to appeal an assessment that had long attained finality.

As to petitioner's claim that the assessment had prescribed, respondent retorts that after considering the suspensions brought about the COVID-19 pandemic, the FLD/FAN was validly issued within the three (3)-year period to assess.

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9 AN ACT CREATING THE COURT OF TAX APPEALS.

10 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES (Expanding the Jurisdiction of the Court of Tax Appeals, Republic Act No. 9282 (March 30, 2004).

11 CTA EB No. 2039 (CTA Case No. 8992) (Resolution), 19 January 2021.

12 Exhibit "P-1", BIR Records, p. 449.

We resolve.

At the outset, the Court finds that petitioner received a copy of the Decision on 28 November 2025.[13] Thus, the MR, filed twelve (12) days later on 10 December 2025, was filed on time.

We now proceed to the discussion of the merits of the case.

After careful consideration and evaluation of the arguments raised in the MR and the counterarguments in the Opposition, this Court finds merit in petitioner's MR.

The CTA, being a court of special jurisdiction, can only take cognizance of matters which are clearly within its jurisdiction.[14] Section 7(a)(1) of RA 1125,[15] as amended by RA 9282,[16] provides:

> ...
>
> 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[.][17]
>
> ...

Based on the foregoing, this Court has jurisdiction over the decisions of the CIR, not only on those "involving disputed assessments, and refunds of internal revenue taxes, fees or other charges, penalties in relation thereto" but also regarding "other matters arising under the [NIRC]."

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13 See Notice of Decision dated 07 November 2025, id., pp. 1009.

14 *Commissioner of Internal Revenue v. V.Y. Domingo Jewellers, Inc.*, G.R. No. 221780, 25 March 2019, citing *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 190021, 22 October 2014.

15 Supra at note 9.

16 Supra at note 10.

17 Emphasis supplied and italics in the original text.

In this connection, the Supreme Court, in *Philippine Journalists, Inc. v. Commissioner of Internal Revenue,*[18] clarified that:

> ...
>
> The first assigned error relates to the jurisdiction of the CTA over the issues in this case. The Court of Appeals ruled that only decisions of the BIR denying a request for reconsideration or reinvestigation may be appealed to the CTA. Since the petitioner did not file a request for reinvestigation or reconsideration within thirty (30) days, the assessment notices became final and unappealable. The petitioner now argue that the case was brought to the CTA because the warrant of distraint or levy was illegally issued and that no assessment was issued because it was based on an invalid waiver of the statutes of limitations.
>
> We agree with petitioner. Section 7(1) of Republic Act No. 1125, the Act Creating the Court of Tax Appeals, provides for the jurisdiction of that special court:
>
> > SEC. 7. Jurisdiction. — The Court of Tax Appeals shall exercise 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 imposed in relation thereto, or **other matters arising under the National Internal Revenue Code or other laws or part of law administered by the Bureau of Internal Revenue**[.]
>
> **The appellate jurisdiction of the CTA is not limited to cases which involve decisions of the Commissioner of Internal Revenue on matters relating to assessments or refunds.** The second part of the provision covers other cases that arise out of the NIRC or related laws administered by the Bureau of Internal Revenue. The wording of the provision is clear and simple. **It gives the CTA the jurisdiction to determine if the warrant of distraint and levy issued by the BIR is valid** and to rule if the Waiver of Statute of Limitations was validly effected.
>
> This is not the first case where the CTA validly ruled on issues that did not relate directly to a disputed assessment or a claim for refund. In *Pantoja v. David,* **we upheld the jurisdiction of the CTA**

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[18] G.R. No. 162852, 16 December 2004; Citations omitted, italics and emphasis in the original text and supplied.

> **to act on a petition to invalidate and annul the distraint orders of the Commissioner of Internal Revenue.** Also, in *Commissioner of Internal Revenue v. Court of Appeals,* the decision of the CTA declaring several waivers executed by the taxpayer as null and void, thus invalidating the assessments issued by the BIR, was upheld by this Court.
>
> ...

The foregoing declaration confirms that the CTA's appellate jurisdiction is not limited to cases involving petitioner's decisions on matters relating to assessments or refunds. The law also provides the CTA with appellate jurisdiction over any case that could arise from the NIRC of 1997, as amended, or from other related laws that the BIR administers.

Here, respondent issued the WDL[19] pursuant to Chapter II (Civil Remedies for Collection of Taxes), Title VIII (Remedies) of the NIRC of 1997, as amended. Since the WDL's issuance is a matter that arose from respondent's implementation of the provisions of the NIRC of 1997, as amended, then the CTA has jurisdiction to take cognizance of the instant Petition which, among others, sought the cancellation of the WDL.

As to the petition's timeliness, petitioner had 30 days from his receipt of the WDL within which to appeal it.[20] Since petitioner received the WDL on 28 April 2023, it had until 28 May 2023 to file a Petition for Review before the CTA. Thus, the instant Petition for Review[21] filed on 25 May 2023 was filed on time.

Moreover, in the recent case of *Ortiz Memorial Chapel Inc., represented by Ronald Ortiz v. Commissioner of Internal Revenue*[22]

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19 Supra at note 12.

20 Pursuant to Section 11 of the Republic Act (RA) No. 1125, as amended by RA 9282, which provides that:

> 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.

21 Division Docket, Volume I, pp. 6-396, with annexes.

22 G.R. No. 278483, 03 December 2025; Citations omitted, italics in the original text and emphasis supplied.

(**Ortiz**), the Supreme Court ruled that an assessment issued in violation of the taxpayer's right to due process may be assailed at any time, even if no protest was filed, *viz*:

> ...
>
> The BIR is the principal agency mandated to assess and collect taxes and to administer and enforce the provisions of the NIRC. In carrying out its functions of tax assessment and collection, the BIR is vested with broad powers under the NIRC. Nonetheless, these powers must be exercised reasonably and in accordance with the prescribed procedures, and more importantly, the constitutional rights of the taxpayers.
>
> The general rule is that a tax assessment becomes final, executory, and demandable if the taxpayer fails to file a protest within the reglementary period. Once final, the assessment attains the character of a judgment that is final, immutable, and enforceable. Thus, the CTA can no longer exercise jurisdiction because there is no "disputed assessment" to speak of. The CTA, being a court of limited jurisdiction, can only hear cases and matters that are specifically and exclusively granted to it by law. Accordingly, it is want of jurisdiction over final and executory assessments.
>
> The principle, however, is not absolute. **When the assessment is void *ab initio* for want of due process, it produces no legal effect and may be assailed at any time, even if no protest was filed.** A void assessment, being a nullity, cannot attain finality.
>
> This exception has long been recognized in the Court's jurisprudence. As correctly observed in the Dissenting Opinion, the Court has set aside tax assessments despite the taxpayer's failure to comply with protest requirements whenever the defect went into the very validity of the assessment itself.
>
> In *Himlayang Pilipino Plans, Inc. v. Commissioner of Internal Revenue*, the Court granted a Petition to nullify and cancel an FLD, despite having denied by the CTA Division and agreed to by the CTA *En Banc*, for lack of jurisdiction due to the failure to file a timely protest to the FAN. According to the CTA Division, there was no disputed assessment because the taxpayer's protest against the FAN and FLD were filed out of time. The CTA *En Banc* affirmed the denial.
>
> In *Commissioner of Internal Revenue v. Metro Star Superama, Inc.*, the Court upheld the grant of the Petition by the CTA despite the failure to file a timely protest against the FAN. In fact, the Court ruled that it need not belabor to discuss the failure to file protest since it is well settled that a void assessment bears no fruit.
>
> ...

With the foregoing, the Court is compelled to visit petitioner's contention that the assessment has prescribed, as such allegation goes into the validity of the assessment.

THE ASSESSMENT FOR DEFICIENCY WITHHOLDING TAX ON COMPENSATION (**WTC**) AND EXPANDED WITHHOLDING TAX (**EWT**) HAS ALREADY PRESCRIBED.

Section 203 of the NIRC of 1997, as amended, states that except as provided in Section 222 thereof, internal revenue taxes shall be assessed within three (3) years from the last day prescribed by law for the filing of the return or the day the return was actually filed, whichever is later. Meanwhile, Section 222 provides that in the case of a false or fraudulent return or failure to file a return, the tax may be assessed at any time within ten (10) years after the discovery of the falsity, fraud or omission.

Since respondent did *not* impute, much less established the existence of fraud, the applicable prescriptive period is three (3) years, reckoned from the last day prescribed by law for its filing or the day the return was actually filed, whichever is later.

Applying the foregoing, the prescriptive period to assess the deficiency WTC and EWT for CY 2016, is determined as follows:

Period Covered	Due Date of Filing	Actual Date of Filing	Last Day to Assess
WTC			
January 2016	10 February 2016	10 February 2016[23]	10 February 2019
February 2016	10 March 2016	10 March 2016[24]	10 March 2019
March 2016	10 April 2016	12 April 2016[25]	12 April 2019
April 2016	10 May 2016	11 May 2016[26]	11 May 2019
May 2016	10 June 2016	10 June 2016[27]	10 June 2019
June 2016	10 July 2016	11 July 2016[28]	11 July 2019
July 2016	10 August 2016	10 August 2016[29]	10 August 2019
August 2016	10 September 2016	10 September 2016[30]	10 September 2019

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23 WTC Return for January 2016, BIR Records, pp. 146-149.
24 WTC Return for February 2016, id., pp. 143-145.
25 WTC Return for March 2016, id., pp. 139-142.
26 WTC Return for April 2020, id., pp. 138-136.
27 WTC Return for May 2016, id., pp. 133-135.
28 WTC Return for June 2016, id., pp. 129-132.
29 WTC Return for July 2016, id., pp. 126-128.
30 WTC Return for August 2016, id., pp. 123-125.

September 2016	10 October 2016	10 October 2016[31]	10 October 2019
October 2016	10 November 2016	11 November 2016[32]	11 November 2019
November 2016	10 December 2016	09 December 2016[33]	10 December 2019
December 2016	10 January 2017	10 January 2017[34]	10 January 2020
EWT			
January 2016	10 February 2016	10 February 2016[35]	10 February 2019
February 2016	10 March 2016	10 March 2016[36]	10 March 2019
March 2016	10 April 2016	10 April 2016[37]	10 April 2019
April 2016	10 May 2016	11 May 2016[38]	11 May 2019
May 2016	10 June 2016	10 June 2016[39]	10 June 2019
June 2016	10 July 2016	11 July 2016[40]	11 July 2019
July 2016	10 August 2016	10 August 2016[41]	10 August 2019
August 2016	10 September 2016	10 September 2016[42]	10 September 2019
September 2016	10 October 2016	10 October 2016[43]	10 October 2019
October 2016	10 November 2016	11 November 2016[44]	11 November 2019
November 2016	10 December 2016	09 December 2016[45]	10 December 2019
December 2016	10 January 2017	10 January 2017[46]	10 January 2020

Based on the foregoing, it appears that when respondent issued the FLD/FAN[47] on 29 September 2020, it had already lost the right to assess petitioner for deficiency WTC and EWT for CY 2016. The suspensions brought about by the COVID-19 pandemic are not relevant because the earliest imposition of community quarantines happened on 16 March 2020[48] while respondent's last day to assess had long expired on 10 January 2020.

As to the assessment for Documentary Stamp Tax (**DST**), case records show that petitioner did not file any DST return for CY 2016. Hence, the ten (10)-year prescriptive period under Section 222[49] applies.

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[31] WTC Return for September 2016, id., pp. 120-122.
[32] WTC Return for October 2016, id., pp. 116-119.
[33] WTC Return for November 2016, id., pp. 113-115.
[34] WTC Return for December 2016, id., pp. 109-112.
[35] EWT Return for January 2016, id., pp. 106-107.
[36] EWT Return for February 2016, id., pp. 104-105.
[37] EWT Return for March 2016, id., pp. 101-103.
[38] EWT Return for April 2016, id., pp. 99-100.
[39] EWT Return for May 2016, id., pp. 96-98.
[40] EWT Return for June 2016, id., pp. 93-95.
[41] EWT Return for July 2016, id., pp. 91-92.
[42] Schedule of Withholding Tax – Expanded, id., p. 205.
[43] EWT Return for September 2016, id., pp. 89-90.
[44] EWT Return for October 2016, id., pp. 87-88.
[45] EWT Return for November 2016, id., pp. 85-86.
[46] EWT Return for December 2016, id., pp. 83-84.
[47] Supra at note 5.
[48] Office of the President's Proclamation No. 929 issued on 16 March 2020.
[49] SEC. 222. *Exceptions as to Period of Limitation of Assessment and Collection of Taxes.* –

Certainly, the 10-year prescriptive period had not lapsed when the FLD/FAN[50] for CY 2016 was issued on 29 September 2020. Thus, as thoroughly discussed in the Decision, the assessment for deficiency DST had already attained finality when petitioner filed its Letter-Protest[51] out of time.[52]

PETITIONER IS NOT LIABLE FOR COMPROMISE PENALTY.

In the FLD/FAN,[53] respondent assessed petitioner of compromise fees amounting to ₱27,000.00, determined as follows:

Violation	Amount
Failure to submit Summary List of Sales and Purchases	₱25,000.00
Failure to file BIR Form 1604E with Alphalist of Payees	1,000.00
Failure to file correct information in VAT Returns	1,000.00
Total	₱27,000.00

We do not agree.

The nature of a compromise penalty is explained in the case of *Commissioner of Internal Revenue v. Armando L. Abad, et al.*:[54]

> ...
> [A] compromise implies **agreement**. One party cannot impose it upon the other. If an offer of compromise is rejected by the taxpayer, as in this case, the Commissioner of Internal Revenue should file a criminal action if he believes that the taxpayer is criminally liable for violation of the tax law as the only way to enforce a penalty. As penalty can be imposed only on a finding of criminal liability.
> ...

(a) In the case of a false or fraudulent return with intent to evade tax **or of failure to file a return**, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time within **ten (10) years after the discovery of the** falsity, fraud or **omission**: *Provided*, That in a fraud assessment which has become final and executory, the fact of fraud shall be judicially taken cognizance of in the civil or criminal action for the collection thereof. (Emphasis supplied)

50 Supra at note 5.

51 Supra at note 4.

52 As discussed in the Decision, petitioner filed its Letter-Protest on 24 November 2020, which fell three (3) days beyond the 30-day reglementary period laid down in Section 228 of the NIRC of 1997, as amended.

53 Supra at note 5.

54 G.R. No. L-19627, 27 June 1968; Citation omitted and emphasis supplied.

Clearly, there can be no compromise if there is no agreement between the parties. A compromise penalty *cannot* be imposed or collected without the agreement or conformity of the taxpayer.[55] A compromise, after all, by its nature, is *mutual* in essence.[56] It cannot be imposed in the absence of a preceding agreement. Thus, the fact that the taxpayer protested the assessment only signifies that there was no agreement to speak of.[57]

WHEREFORE, in view of the foregoing, petitioner's Motion for Reconsideration, filed on 10 December 2025, is hereby **PARTIALLY GRANTED**.

As a result, the assessments for Withholding Tax on Compensation (**WTC**), Expanded Withholding Tax (**EWT**), and Compromise Penalty are **CANCELLED AND WITHDRAWN**. Meanwhile, the assessment for deficiency Documentary Stamp Tax (**DST**) is **UPHELD**.

Accordingly, petitioner is **ORDERED TO PAY** respondent Commissioner of Internal Revenue the amount of **₱20,189.44**, representing the deficiency basic DST, inclusive of 25% surcharge, and 20% deficiency interest, as shown in the FLD/FAN.

In addition, petitioner is **ORDERED TO PAY** delinquency interest on ₱20,189.44 at the rate of 12%, computed from 15 October 2020[58] until full payment thereof, pursuant to Section 249(C)[59] of the NIRC of 1997, as amended by the TRAIN Law.

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55 *Wonder Mechanical Engineering Corporation v. The Hon. Court of Tax Appeals, et al.*, G.R. Nos. L-22805 & L-27858, 30 June 1975.

56 *Dr. Felisa L. Vda. De San Agustin v. Commissioner of Internal Revenue*, G.R. No. 138485, 10 September 2001.

57 *Manila Bankers' Life Insurance Corporation v. Commissioner of Internal Revenue*, G.R. Nos. 199729-30 & 199732-33, 27 February 2019.

58 The due date indicated in the FLD/FAN. Supra at note 5.

59 SEC. 249. *Interest.* —

. . .

(C) *Delinquency Interest.* — In case of failure to pay:

(1) The amount of the tax due on any return required to be filed, or

(2) The amount of the tax due for which no return is required, or

(3) A deficiency tax, or any surcharge or interest thereon on the due date appearing in the notice and demand of the Commissioner, there shall be assessed and collected on the unpaid amount, interest at the rate prescribed in Subsection (A) hereof until the amount is fully paid, which interest shall form part of the tax.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice

ATTESTATION

I attest that the conclusions in the above Amended Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice
Special 1st Division Acting Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Special 1st Division Acting Chairperson's Attestation, it is hereby certified that the conclusions in the above Amended Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice