REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PLANTERS DEVELOPMENT BANK,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. EB No. 373
(C.T.A. Case No. 7520)

Present:
Acosta, *P.J.*,
Castañeda, Jr.,
Bautista,
Uy,
Casanova, and
Palanca-Enriquez, *JJ.*

Promulgated:

JUN 0 3 2008

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RESOLUTION

For resolution are the following:

1. Petitioner's "Manifestation/Motion" filed on March 25, 2008 stating that it has availed of the tax amnesty under Republic Act (RA) 9480[1], otherwise known as the "Tax Amnesty Act of 2007";

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[1] "An Act Enhancing the Revenue Administration and Collection by Granting an Amnesty on All Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2005 and Prior Years".

2. Petitioner's "COMPLIANCE" filed on May 2, 2008 on the Court *en banc's* resolution dated April 16, 2008; and
3. Respondent's Comment on the Manifestation/Motion filed on May 13, 2008.

The Court *en banc* issued a resolution on April 16, 2008 ordering the petitioner within ten (10) days from notice to submit the original or certified true copies of the documents attached on Manifestation/Motion dated March 25, 2008 evidencing the petitioner's availment of the tax amnesty and for respondent to file its comment on the Manifestation/Motion within the same period.

Based on the records of the case, petitioner received the above-mentioned resolution on April 23, 2008 while the respondent received it on April 22, 2008. Petitioner timely filed its "Compliance" on May 2, 2008. On the other hand, the respondent has 10 days or until May 2, 2008 to comply with the order of the Court. Per examination of the records, respondent filed its comment on the Manifestation/Motion on May 13, 2008, that is beyond the period required. Thus, the Court *en banc* will no longer consider the respondent's comment for having been filed out of time.

The Court *en banc* now resolves the petitioner's availment of tax amnesty as stated in its Manifestation/Motion.

SECTION. 1. of RA 9480 reads as follows:

> *Coverage.* – There is hereby authorized and granted a tax amnesty which shall cover all national internal revenue taxes for the taxable year 2005 and prior years, with or without assessments duly issued therefore, that have remained unpaid as of December 31, 2005: *Provided, however,* That the amnesty hereby authorized and granted shall not cover persons or cases enumerated under Section 8 hereof.

Meanwhile, Sec. 2 of RA 9480 reads as follows:

> *Availment of the Amnesty.*- Any person, natural or juridical, who wishes to avail himself of the tax amnesty authorized and granted under this Act shall file with the Bureau of Internal Revenue (BIR) a notice and Tax Amnesty Return accompanied by a Statement of Assets, Liabilities and Networth (SALN) as of December 31, 2005, in such form as may be prescribed in the implementing rules and regulations (IRR) of this Act, and pay the applicable amnesty tax within six months from the effectivity of the IRR.

RA 9480 covers all national internal revenue taxes for the taxable year 2005 and prior years with or without duly issued assessments and that have remained unpaid as of December 31, 2005 subject to exceptions provided under the same law.

Furthermore, any natural or juridical person who wishes to avail himself of the tax amnesty under RA 9480 shall file and accomplish with the Bureau of Internal Revenue (BIR) the following:

(1) <u>Notice;</u>

(2) <u>Tax Amnesty Return;</u>

(3) <u>Statement of Assets, Liabilities and Networth (SALN) as of December 31, 2005, in such form as may be prescribed in the implementing rules and regulations (IRR) of the Act; and</u>

(4) <u>Payment of the applicable amnesty tax within six months from the effectivity of the IRR.</u>

In its Compliance, petitioner submitted the certified true copy/duplicate original of the following documents in relation to its availment of the tax amnesty:

(1) Notice of Availment of Tax Amnesty dated March 6, 2008;

(2) Tax Amnesty Return (BIR Form No. 2116) dated March 6, 2008;

(3) BIR Tax Payment Deposit Slip dated March 6, 2008;

(4) Tax Amnesty Payment Form (BIR Form No. 0617); and

(5) Statement of Assets, Liabilities and Networth (SALN) as of December 31, 2005.

In addition to this, the petitioner does not fall in any of the exceptions listed under Section 8 of RA 9480 which enumerates as follows the persons or cases disqualified to avail of the tax amnesty:

> *Exceptions.* – The tax amnesty provided in Section 5 hereof shall not extend to the following persons or cases existing as of the effectivity of this Act:
>
> (a) Withholding agents with respects to their withholding tax liabilities;
>
> (b) Those with pending cases falling under the jurisdiction of the Presidential Commission on Good Government;
>
> (c) Those with pending cases involving unexplained or unlawfully acquired wealth or under the Anti-Graft and Corrupt Practices Act;
>
> (d) Those with pending cases filed in court involving violation of the Anti-Money Laundering Law;
>
> (e) Those with pending criminal cases for tax evasion and other criminal offenses under Chapter II of Title X of the National Internal Revenue Code of 1997, as amended, and the felonies of frauds, illegal exactions and transactions, and malversation of public funds and property under Chapters III and IV of Title VII of the Revised Penal Code; and
>
> (f) Tax cases subject of final and executory judgment by the courts.

WHEREFORE, Petition for Review *en banc* filed on March 5, 2008 is hereby deemed **WITHDRAWN**. Accordingly, the case is considered **CLOSED and TERMINATED,** subject to the provisions of RA 9480.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice