CTA Form No. 8 (For DCC)

23-000527-0037

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 11309

EMELINO T. MAESTRO,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

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

ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. ANGELINA RAYANNA O. MAPAGU
ATTY. FAUSTINO B. LUMABAO, JR.
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City, Philippines

GALIAS & RIVERA LAW OFFICES
3/F Prestige Tower, F. Ortigas Jr. Road
Ortigas Center, 1605 Pasig City

GREETINGS:

You are hereby notified by these presents that on **February 6, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 9, 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

EMELINO T. MAESTRO, Petitioner,	CTA Case No. **11309**
	Members:
- versus -	**BACORRO-VILLENA**, *Acting Chairperson*, *and* **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: FEB 0 6 2026; 11:30AM

x - x

RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is petitioner Emelino T. Maestro's (**petitioner**'s/**Maestro**'s) "Motion for Reconsideration with Urgent Application for Preliminary Injunctive Relief" (**first MR**) personally filed on 27 August 2025 with no corresponding email transmittal *per* Records Verification dated 18 December 2025 and petitioner's counsel's "Motion for Reconsideration"[1] (**second MR**) filed *via* LBC and emailed on 29 August 2025, with respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Comment/Opposition (Re: Petitioner's [first MR] personally filed on August 27, 2025 and [second MR] filed *via* accredited courier on August 29, 2025)" (**Comment**) filed on 14 October 2025 and emailed on 15 October 2025.

At the outset, it bears emphasis that the first MR was not electronically transmitted to this Court within twenty-four (24) hours from the filing of the hard or paper copy on 27 August 2025, in violation

[1] Division Docket, pp. 373-381.

of Section 2, paragraph 2[2] of *En Banc* Resolution No. 8-2024[3], adopting A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC[4] (**eFiling Guidelines**). Accordingly, for petitioner's failure to comply with the electronic transmittal requirement within the prescribed 24-hour period, as mandated under *En Banc* Resolution No. 8-2024, the first MR is hereby **deemed not filed**.

The second MR oppugns this Court's Decision[5] promulgated on 06 August 2025 (**assailed Decision**). The dispositive portion of which reads:

> . . .
>
> **WHEREFORE**, the foregoing premises considered, the Petition for Review filed by petitioner Emelino T. Maestro on 08 November 2023 is hereby DENIED for lack of merit.
>
> **SO ORDERED**.
>
> . . .

In the second MR, petitioner effectively argues that: (**1**) while he concurs with the Court's recognition that the Securities and Exchange Commission's (**SEC**'s) accreditation of external auditors serves a vital public purpose by protecting investors and preserving investor confidence and financial probity within the capital markets, such rationale is inapplicable to the BIR's accreditation of CPAs, which purportedly advances only administrative convenience rather than any discernible public purpose; (**2**) although petitioner does not dispute the Bureau of Internal Revenue's (**BIR**'s) authority to ensure that those who appear before it possess competence, integrity and ethical fitness, as reflected in the general qualifications under Section 4 of Revenue Regulations (**RR**) No. 11-2006, he assails Section 4(A)(1) of the same

---

2 2. *Manner of transmittal*. - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:

. . .

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; ***otherwise, the pleading or court submission shall be deemed as not filed.***

3 Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. 11-9-4-SC.

4 RE: GUIDELINES ON SUBMISSION OF ELECTRONIC COPIES OF PLEADINGS AND OTHER COURT SUBMISSIONS BEING FILED BEFORE THE LOWER COURTS PURSUANT TO THE EFFICIENT USE OF PAPER RULE/MOVING TOWARDS DIGITAL COURTS: COMPONENT ONE: TRANSITION TO ELECTRONIC FILING AND SERVICE OF PLEADINGS, MOTIONS AND OTHER DOCUMENTS AS WELL AS DIGITAL SERVICE OF ALL ORDERS IN CIVIL CASES.

5 Division Docket, pp. 261-291; Emphasis in the original text.

RR as redundant and oppressive because certified public accountants (**CPAs**), by virtue of Professional Regulations Commission (**PRC**) licensure and statutory training requirements, already meet the prescribed standards; (**3**) unlike the narrowly tailored SEC accreditation upheld in *Securities and Exchange Commission v. 1Accountants Party-List, Inc.*[6] (**2025 1Accountants**), which applied only to CPAs auditing a distinct and limited class of regulated entities, the BIR's accreditation requirement admits of no reasonable classification and applies indiscriminately to all CPAs acting as tax agents, thereby violating the equal protection clause; (**4**) the requirement effectively operates as an additional licensing regime that unlawfully restricts the practice of the CPA profession, a defect squarely condemned in *Airlift Asia Customs Brokerage, Inc. v. Court of Appeals*[7] (**Airlift**), where accreditation before an administrative agency was struck down for imposing a *de facto* license beyond PRC certification; and (**5**) considering that the statutory definition of a tax agent encompasses activities largely inseparable from practice before the BIR, RR No. 11-2006, as amended, practically compels all CPAs to submit to BIR accreditation as a condition to pursue their profession, an imposition petitioner contends is unconstitutional and void.

In his or her Comment, respondent counters that the assailed Decision has long attained finality because petitioner's counsel of record, who is presumed to continue representing petitioner absent a formal withdrawal, failed to file a timely MR within the reglementary period, and the first MR filed personally by petitioner are procedurally infirm and cannot substitute for counsel action. At any rate, respondent maintains that: (**1**) the assailed Decision is correct on the merits, as the BIR's authority to accredit tax agents is a specific and valid grant under the National Internal Revenue Code (**NIRC**) of 1997, as amended, separate and distinct from and not intrusive upon the PRC's general regulation of the accountancy profession, since the accreditation merely governs the specialized activity of tax representation before the BIR, applies uniformly to all who seek to engage in such practice and serves a legitimate public purpose in safeguarding the integrity and efficiency of tax administration, consistent with *2025 1Accountants* recognizing that regulation of a particular professional activity does not amount to regulation of the profession itself; and (**2**) petitioner's MR presents no new issues but merely rehash arguments already fully addressed and correctly resolved by this Court.

We resolve.

---

6 G.R. No. 246027, 28 January 2025.
7 G.R. No. 183664, 28 July 2014.

As to the timeliness of the second MR, considering that petitioner's counsel mailed the same *via* LBC Express, Inc., an accredited courier within the contemplation of Section 3[8], Rule 13 of the Rules of Civil Procedure (**RCP**), as amended, pursuant to Office of the Court Administrator (**OCA**) Circular No. 08-2025[9], on **29 August 2025**[10] within the 15-day reglementary period counted from counsel's receipt of the assailed Decision on **14 August 2025**[11], We hold, contrary to respondent's submission, that the second MR was **timely filed**.

On the merits, incipiently, We observe that the second MR merely reasserts the same arguments that the Court already exhaustively addressed and passed upon in the assailed Decision.[12] Nevertheless, to finally lay the matter to rest, the Court elaborates further below.

Firstly, it bears reiterating that, unlike in *Airlift,* the BIR's Commissioner has a statutory authority to accredit and register tax agents as expressly provided under Section 6(G) of the NIRC of 1997, as amended, *viz*:

> ...
>
> SEC. 6. *Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.* –
>
> ...
>
> *(G) Authority to Accredit and Register Tax Agents.* – The Commissioner shall accredit and register, based on their professional competence, integrity and moral fitness, individuals and general professional partnerships and their representatives who

---

8 Section 3. *Manner of filing.* – The filing of pleadings and other court submissions shall be made by:

(a) Submitting personally the original thereof, plainly indicated as such, to the court;
(b) Sending them by registered mail;
(c) **Sending them by accredited courier**; or
(d) Transmitting them by electronic mail or other electronic means as may be authorized by the [c]ourt in places where the court is electronically equipped.

In the first case, the clerk of court shall endorse on the pleading the date and hour of filing. In the second and third cases, the date of the mailing of motions, pleadings, [and other court submissions, and] payments or deposits, as shown by the post office stamp on the envelope or the registry receipt, shall be considered as the date of their filing, payment, or deposit in court. The envelope shall be attached to the record of the case. In the fourth case, the date of electronic transmission shall be considered as the date of filing. (Emphasis supplied)

9 Reaccreditation of LBC Express, Inc. as a Courier Service Provider nationwide for a period of one (1) year from 17 January 2025 to 16 January 2026.

10 Supra at note 1, p. 373.

11 Division Docket, p. 260.

12 Supra at note 5, pp. 282-290.

prepare and file tax returns, statements, reports, protests, and other papers with or who appear before, the Bureau for taxpayers.

. . .

Accordingly, Sections (3)(B)(a)[13], 4(A)(1)[14], 8[15] and 13[16] of Revenue Regulations (**RR**) No. 11-2006[17], as amended by RR 04-2010,[18] (**assailed regulations**), issued by then Secretary of Finance (**SOF**) Margarito B. Teves (**Teves**), upon the recommendation of then CIR Jose Mario C. Buñag (**Buñag**), rest on a clear statutory footing.

These statutory and regulatory standards are substantive safeguards designed to ensure that those who prepare and file tax returns and who appear before the BIR are trustworthy and competent, thereby protecting: (**1**) the integrity and reliability of tax returns and supporting documents; (**2**) the collection of correct taxes and the prevention of tax evasion; and (**3**) public confidence in the fairness and effectiveness of the tax system.

Secondly, 2025 1Accountants itself recognizes the NIRC's accreditation of tax agents as part of a broader State policy of promoting consistency, efficiency, and financial integrity across different sectors, to wit:

> . . .
>
> As observed by petitioners, current pieces of legislation manifest the State's policy of allowing various regulators to accredit external auditors, *viz*:
>
> a. Republic Act No. 8791 or the General Banking Law of 2000 provides that the BSP Monetary Board may require a bank, quasi-bank, or trust entity to engage the services

---

13 SECTION 3. The Accreditation Boards

. . .

B. Jurisdiction — The RRAB and RNAB shall have jurisdiction over and shall require accreditation with the BIR of the following persons:

a) Individual tax practitioners engaged in private practice who are Certified Public Accountants (CPAs); CPA-Lawyers who issue/sign auditor's certificates or otherwise perform functions exclusively pertaining to a CPA; and individuals other than CPAs who meet the qualifications prescribed in these Regulations[.]

14 SECTION 4. Minimum Qualification of Applicants

. . .

A. For Individual Tax Agents:

1. He must be a Certified Public Accountant (CPA) with current professional license from the Professional Regulations Commission (PRC)[.]

15 SECTION 8. Suspension or Cancellation of Certificate of Accreditation.

16 Section 13. Sanctions.

17 Consolidated Regulations on the Accreditation of Tax Practitioners/Agents As A Prerequisite to Their Practice or Representation Before the Bureau of Internal Revenue and Further Simplifying and Superseding Revenue Regulations No. 15-99.

18 Amending Revenue Regulations No. 11-2006 on the Accreditation of Tax Practitioners/Agents as a Prerequisite to Their Practice or Representation Before the Bureau of Internal Revenue.

of an auditor chosen from a list of CPAs acceptable to the Monetary Board.

b. Presidential Decree No. 612, as amended by Republic Act No. 10607 or the Insurance Code, requires supervised persons and entities to engage only the services of external auditors accredited by the Insurance Commissioner.

c. Republic Act No. 6938, as amended by Republic Act No. 9520 or the Philippine Cooperative Code of 2008, limits the conduct of financial and-social audit to those who are accredited by the Cooperative Development Authority.

d. Republic Act No. 8424 or the National Internal Revenue Code of 1997 authorizes the Commissioner of Internal Revenue to accredit and register tax agents with respect to their practice and representation before the Bureau of Internal Revenue.

Hence, the SEC's accreditation of external auditors, whether it stems from an express or implied power, is a logical extension of existing regulatory practices aimed at **<u>promoting consistency, efficiency, and financial integrity across different sectors</u>**. Centralizing the accreditation process under the auspices of the SEC will enhance regulatory oversight, streamline compliance requirements, and reinforce investor protection within the securities market ecosystem. If other financial sector regulators have the express authority to accredit external auditors within their respective domains, it is certainly not unreasonable to read the law as granting, at the very least, an implied authority to the SEC to likewise accredit external auditors within its domain.[19]

. . .

Thirdly, tax administration is a core sovereign function.[20] Ensuring that those who represent taxpayers before the BIR meet standards of competence and integrity serves the public purposes of: (**1**) accurate determination of tax liabilities; (**2**) preventing fraud and abuse of revenue laws; and (**3**) safeguarding the State's fiscal adequacy.[21] By parity of reasoning with *2025 1Accountants*, accreditation that screens and disciplines professionals in a revenue-critical function cannot be trivialized as mere bureaucratic convenience.

---

19 Emphasis and underscoring supplied; Citation in the original text omitted.

20 See *Commissioner of Internal Revenue v. Pilipinas Shell Petroleum Corporation*, G.R. No. 197945, 09 July 2018.

21 See Section 6(G) of the NIRC of 1997, as amended.

Fourthly, while petitioner concedes that the BIR may ensure that those who appear before it have competence, integrity and ethical fitness, he contends that Section 4(A)(1) of RR No. 11-2006 is redundant and oppressive because PRC licensure and statutory training requirements already ensure these qualities in CPAs. Redundancy, however, is *not*, by itself, a constitutional ground to invalidate an act of Congress.

Succinctly, the Congress has the plenary power to regulate all matters which, in its discretion, are for the common good of the people and which the Constitution deems indispensable for the enjoyment by all the people of the blessings of democracy.[22] This necessarily encompasses the authority to prescribe context-specific safeguards where the practice of a profession intersects with a particularly sensitive regulatory field, such as tax administration.

Fifthly, Section 6(G) of the NIRC of 1997, as amended, explicitly contemplates that accreditation will itself assess "professional competence, integrity, and moral fitness." Congress thereby acknowledged that generic licensure standards may need to be supplemented where a CPA assumes the distinct role of tax agent or representative before the BIR.

Sixthly, petitioner's blanket assertion that accreditation is "oppressive" is not substantiated by concrete allegations or proof that the requirements are patently unreasonable (*e.g.,* confiscatory fees, arbitrary conditions, or impossible compliance). Absent such showing, courts accord deference to the implementing agency's expertise and discretion in calibrating accreditation standards to the realities of tax enforcement.[23]

Seventhly, petitioner argues that, unlike the "narrowly tailored" SEC accreditation in *2025 1Accountants*, which applied only to CPAs auditing a limited class of covered entities, the BIR's accreditation requirement applies indiscriminately to all CPAs acting as tax agents and thus violates the Equal Protection Clause.

The contention is without merit.

---

22 *Macalintal v. Commission on Elections*, G.R. Nos. 263590 & 263673, 27 June 2023.

23 See *Afisco Insurance Corporation, et al., v. Court of Appeals, et al.*, G.R. No. 112675, 25 January 1999.

The Equal Protection Clause of the 1987 Constitution permits a valid classification, provided that it: (**1**) rests on substantial distinctions; (**2**) is germane to the purpose of the law; (**3**) is not limited to existing conditions only; and (**4**) applies equally to all members of the same class.[24]

Here, the NIRC of 1997, as amended, and the assailed regulations distinguish between: (**a**) CPAs (and other persons) who act as tax agents, *i.e.,* they "prepare and file tax returns, statements, reports, protests, and other papers with, or ... appear before, the Bureau for taxpayers"; and (**b**) CPAs who do not engage in such activity (*e.g.,* those whose work is confined to internal bookkeeping, managerial accounting, or other non-representational functions outside the BIR).[25] This is a substantial distinction. A CPA who represents taxpayers before the BIR occupies a position of public interest, directly affecting tax assessments, collections and resolution of tax disputes. That role justifies heightened scrutiny beyond what is required for CPAs in purely private or non-regulatory settings.[26]

The classification of "tax agents" is also germane to the purpose of safeguarding the integrity and efficiency of tax administration.[27] It is precisely those who interact with the BIR on behalf of taxpayers, *i.e.,* filing returns, handling protests and advocating tax positions, who are in a position either to uphold or undermine compliance with the tax laws.

Moreover, the accreditation requirement applies to both present and future tax agents. It likewise applies equally to all similarly situated persons, since all individuals and firms who fall within the statutory description of tax agents (CPAs or otherwise) are subject to the same accreditation standards. That the class is broad (all who act as tax agents) does not, by itself, render the classification unreasonable. Equal protection does not demand narrowness of the class, it requires that the chosen class be rationally related to the regulatory objective (also known as rational basis test).[28] The specific class —tax agents— bears a reasonable connection to the objective of proper tax

24 *League of Cities of the Phils. v. Commission on Elections*, G.R. Nos. 176951, 177499 & 178056 (Resolution), 15 February 2011.

25 Section 6(G) of the NIRC of 1997, as amended.

26 See Section 6 of the NIRC of 1997, as amended; *cf.* see Section 4(a) of RA 9298 (the act of representing clients before government agencies on tax and other matters related to accounting is expressly included within the practice of public accountancy).

27 SEC. 6. *Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.*

28 See *Zomer Development Company, Inc. v. Court of Appeals, et al.*, G.R. No. 194461, 07 January 2020.

administration and enforcement under Section 6[29] of the NIRC of 1997, as amended. Accordingly, the BIR accreditation requirement does not offend the equal protection clause.

Eighthly, petitioner's reliance on *Airlift* is misplaced. In *Airlift*, the Bureau of Customs (**BOC**) lacked a clear statutory mandate to impose an additional license over an already-licensed calling. *Au contraire*, the BIR's authority to accredit and register tax agents is explicitly stated under Section 6(G) of the NIRC of 1997, as amended. This express delegation differentiates the present case from situations where agencies "legislate" accreditation schemes without legislative backing.

Further, as extensively discussed in the assailed Decision, the fact that many of those who may act as tax agents are CPAs does not transform BIR accreditation into a second license for the CPA profession. A CPA remains free to: (**a**) render accounting services (e.g., bookkeeping, financial statement preparation for internal use, management accounting); (**b**) work in industry, academe, or government in roles that do not involve representation before the BIR; and (**c**) even prepare computations or drafts internally for a client without BIR accreditation, so long as such work does not fall within the statutory definition of "tax agent." The regulation attaches to the function, *i.e.,* tax representation before the BIR, not to the mere status of being a CPA.

Ninthly, the fact that many CPAs choose to structure their practice around tax representation does not convert a lawful, activity-based regulation into an unconstitutional compulsion. The law does not prevent a CPA from practicing accountancy in other subfields (audit outside BIR representation, internal finance roles, academia, advisory work that does not involve filing or formal appearance). Simply stated, the option to practice as a tax agent is a voluntary entry into a regulated privilege, not an absolute right, and the professional who so chooses is necessarily subject to the lawful conditions governing that particular activity.

---

[29] SEC. 6. *Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement.*

Lastly, it bears emphasis that the practice of accountancy as a profession is comprehensively governed by RA 9298.[30] Section 3[31] thereof expressly provides that the law covers "the supervision, control, and regulation of the practice of accountancy in the Philippines," while Section 4[32] defines the "practice of public accountancy" to include, among others, "the preparation of income tax returns when related to accounting procedures" and instances "when he/she represents clients before government agencies on tax and other matters related to accounting." However, the fact that tax representation before government agencies is included within the statutory scope of accountancy practice does not mean that only RA 9298 can govern that field. As recognized in *2025 1Accountants* and in the assailed Decision, sector-specific regulators may validly impose accreditation on CPAs for particular regulated functions, without encroaching upon the Professional Regulatory Board of Accountancy's (**PRBA**'s) general supervision over the profession.

By the same token, with respect to the specific, statutorily defined activity of tax representation before the BIR, the controlling law is the NIRC of 1997, as amended, a special law which expressly authorizes the Commissioner to "accredit and register, based on their professional competence, integrity, and moral fitness, individuals and general professional partnerships and their representatives who prepare and file tax returns, statements, reports, protests, and other papers with, or who appear before, the Bureau for taxpayers."

Applying a basic tenet in statutory construction of *generalia specialibus non derogant*[33], RA 9298 continues to govern the general practice of accountancy, but for the particular activity of acting as a tax agent—preparing and filing tax returns and papers with, or appearing before, the BIR for taxpayers—the NIRC of 1997, as amended, as the special law, prevails and supplies the specific accreditation regime.

Accordingly, the Court finds no cogent reason to reconsider its earlier pronouncements upholding the validity and constitutionality of the BIR's accreditation of tax agents under Section 6(G) of the NIRC of 1997, as amended, and its implementing regulations, including

---

30 AN ACT REGULATING THE PRACTICE OF ACCOUNTANCY IN THE PHILIPPINES, REPEALING FOR THE PURPOSE PRESIDENTIAL DECREE NO. 692, OTHERWISE KNOWN AS THE REVISED ACCOUNTANCY LAW, APPROPRIATING FUNDS THEREFOR AND FOR OTHER PURPOSES.

31 ***Section 3. Objectives***. - This Act shall provide and govern[.]

32 ***Section 4. Scope of Practice***. - The practice of accountancy shall include, but not limited to, the following[.]

33 See *Causing v. People*, G.R. No. 258524, 11 October 2023.

Sections (3)(B)(a), 4(A)(1), 8 and 13 of RR No. 11-2006, as amended by RR 04-2010.

WHEREFORE, premises considered, petitioner Emelino T. Maestro's "Motion for Reconsideration" filed *via* LBC and emailed on 29 August 2025, is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice