21-000134-0060

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10490

MASTER SPORTS CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF AMENDED DECISION

To:

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

ATTY. ALBERT C. ARPON
ATTY. CARL FITRI A. HUSSIN
ATTY. RAUL SJ. DE GUZMAN
Bureau of Internal Revenue-Revenue Region No. 8A
36th Floor, Legal Division, Export Bank Plaza Building
Sen. Gil Puyat Ave., cor. Chino Roces Ave., Makati City

TIONGCO SIAO BELO & ASSOCIATES LAW OFFICES
Units 2104-2105, Robinson's Equitable Tower
4 ADB Avenue, Ortigas Center
1605 Pasig City City

GREETINGS:

You are hereby notified by these presents that on **August 20, 2025**, an Amended Decision was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **August 29, 2025.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

MASTER SPORTS CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. **10490**

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:
AUG 20 2025 3:30PM

x - x

AMENDED DECISION

BACORRO-VILLENA, J.:

For the Court's resolution is respondent Commissioner of Internal Revenue's (**respondent**'s/**CIR**'s) "Motion for Reconsideration (to the Decision dated [11] March 2025)"[1] (**MR**), filed on 02 April 2025, with petitioner Master Sports Corporation's (**petitioner**'s/**Master Sports**') "Opposition (to the Respondent's [MR] dated 02 April 2025)"[2] (**Comment**), filed on 21 April 2025.

Respondent's MR[3] seeks the reconsideration, reversal, or setting aside of this Court's Decision[4] promulgated on 11 March 2025 (**assailed Decision**). The dispositive portion thereof reads:[5]

---

1 Division Docket, Volume II, pp. 560-578.
2 Id., pp. 581-596.
3 Supra at note 1.
4 Division Docket, Volume II, pp. 527-558.
5 Emphasis in the original text.

> ...
>
> **WHEREFORE**, premises considered, the Petition for Review filed by petitioner Master Sports Corporation on 19 March 2021 is hereby **GRANTED** as the right of respondent Commissioner of Internal Revenue to collect the subject deficiency taxes has prescribed.
>
> Accordingly, respondent Commissioner of Internal Revenue or any person duly acting on his or her behalf is hereby **ENJOINED** from proceeding with the collection of the taxes arising from the Final Decision on Disputed Assessment dated 04 November 2015 and the Decision (in the Matter of the Request for Reconsideration of the Decision denying the protest of Master Sports Corporation and Demanding Payment of the aggregate amount of ₱38,523,211.09 representing income tax, value-added tax, expanded withholding tax, withholding tax on compensation and documentary stamp tax for taxable year 2010) dated 03 February 2021.
>
> **SO ORDERED.**
>
> ...

In his or her MR, respondent mainly contends that: (1) this Court lacks jurisdiction over the instant case as the assessments had already become final, executory and demandable when petitioner failed to timely appeal the Final Decision on Disputed Assessment (**FDDA**); and (2) the five (5)-year prescriptive period to collect had not yet lapsed, having been tolled by various acts of petitioner—including requests for reinvestigation, payment proposals, partial payments and appeals—which suspended the statute of limitations under Section 223[6] of the National Internal Revenue Code (**NIRC**) of 1997, as amended.

Petitioner, in opposing respondent's MR, argues that the government's right to collect the alleged deficiency taxes has prescribed under Section 203[7] of the NIRC of 1997, as amended, as the FDDA was issued in 2015 and no valid waiver or suspension of the three (3)-year prescriptive period occurred. It further contends that the MR it filed before respondent did not toll the period and, even if it were considered improper, respondent's delayed resolution of it in 2020 waived any claim of finality. Additionally, petitioner maintains that respondent's delay in enforcement, not attributable to petitioner, cannot be used to justify revival of a time-barred assessment and that COVID-19 extensions are inapplicable since the period to collect had already lapsed by the time those measures took effect.

6 SEC. 223. *Suspension of Running of Statute of Limitations.*

7 SEC. 203. *Period of Limitation Upon Assessment and Collection.*

We resolve.

On the Court's supposed absence of jurisdiction, We note that the same is a reiteration of respondent's earlier submission which the Court has thoroughly discussed and passed upon in the assailed Decision.[8] We find no compelling reason to again address the same argument. In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[9], the Supreme Court declared:

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

In support of the second ground of the MR, respondent forwards two (2) principal arguments: (1) petitioner is estopped from invoking the defense of prescription; and (2) that when the suspensive effects of the Corona Virus Disease 2019 (**COVID-19**)-related issuances are properly taken into account, the government's right to collect has not yet prescribed.

[8] Division Docket, Volume II, pp. 541-543.

[9] G.R. Nos. 109645 & 112564, 04 March 1996.

i. PETITIONER IS *NOT* ESTOPPED FROM INVOKING THE DEFENSE OF PRESCRIPTION

Respondent invokes the case of *The Collector of Internal Revenue v. Suyoc Consolidated Mining Company, et al.*[10] (**Suyoc**) to support its claim that petitioner is estopped from invoking the defense of prescription. Respondent posits that petitioner's repeated requests (*i.e.*, letters dated 16 May 2017[11], 15 June 2017[12], 17 August 2017[13], 29 August 2017[14] and 12 December 2019[15]) amount to positive acts which allegedly persuaded respondent to postpone collection of petitioner's alleged deficiency taxes. This reliance, respondent argues, warrants the application of the *Suyoc* doctrine.

Respondent is mistaken.

Succinctly, statutes of limitation on the assessment and collection of taxes are designed for the protection of the taxpayer and, as such, must be construed liberally in his, her, or its favor.[16]

In *Suyoc*[17], the Supreme Court held that a taxpayer may be estopped from invoking the defense of prescription (*i.e.*, the expiration of the period for the government to collect taxes) if the taxpayer's own actions induced the government to delay collection. Specifically, if the taxpayer repeatedly requests extensions, reconsiderations, or reinvestigations, and these actions cause the government to withhold or delay collection, the taxpayer cannot later claim that the government's right to collect has prescribed, to wit:

> ...
>
> While we may agree with the Court of Tax Appeals that a mere request for reexamination or reinvestigation may not have the effect of suspending the running of the period of limitation for in such case there is need of a written agreement to extend the period between the

---

10 G.R. No. L-11527, 25 November 1958.

11 See Exhibit "R-22", BIR Records, Folder I., p. 713.

12 See Exhibit "R-27", id., p. 720.

13 See id., pp. 731-732.

14 Exhibit "R-29", id., pp. 733-734.

15 Exhibit "R-30", id., pp. 800-802.

16 See *Bank of the Philippine Islands v. Commissioner of Internal Revenue*, G.R. No. 139736, 17 October 2005.

17 Supra at note 10; Emphasis supplied.

> Collector and the taxpayer, there are cases however where a taxpayer may be prevented from setting up the defense of prescription even if he has not previously waived it in writing as when **by his repeated requests or positive acts the Government has been, for good reasons, persuaded to postpone collection to make him feel that the demand was not unreasonable or that no harassment or injustice is meant by the Government**. And when such situation comes to pass there are authorities that hold, based on weighty reasons, that such an attitude or behavior should not be countenanced if only to protect the interest of the Government.
>
> ...

The Supreme Court reaffirmed this principle in *Bank of the Philippine Islands v. Commissioner of Internal Revenue*[18], when it recognized *Suyoc* as a distinct and equitable exception; in addition to those enumerated under Sections 223 and 224 of the NIRC of 1997, as amended, *i.e.,* a taxpayer's own conduct may, in rare and compelling instances, estop them from benefiting from the delay they themselves caused, to wit:

> ...
>
> As had been previously discussed herein, the statute of limitations on assessment and collection of national internal revenue taxes may be suspended if the taxpayer executes a valid waiver thereof, as provided in paragraphs (b) and (d) of Section 223 of the Tax Code of 1977, as amended; and in specific instances enumerated in Section 224 of the same Code, which include a request for reinvestigation granted by the BIR Commissioner. Outside of these statutory provisions, however, this Court also recognized one other exception to the statute of limitations on collection of taxes in the case of [*Suyoc*].
>
> ...

Nevertheless, the application of *Suyoc* is not automatic. It demands clear concurrence of the following conditions: (1) the taxpayer committed positive acts; (2) those acts induced or contributed to the delay in the government's exercise of its right to collect; (3) the government relied in good faith upon said acts; and (4) the taxpayer later asserted prescription as a defense to defeat collection.

In *Suyoc*, the taxpayer persistently requested reductions in its alleged deficiency taxes even after the prescriptive period to collect had

18 Supra at note 16; Citation omitted.

lapsed. These repeated requests resulted in a reduction of the assessed deficiency taxes and induced the government to refrain from immediate collection. The Supreme Court held that, under such circumstances, it would be inequitable to allow the taxpayer to invoke prescription to defeat the government's right to collect.

The present case is *not* on all fours with *Suyoc*. Here, petitioner's letter dated 12 December 2019[19] (*i.e.*, its last correspondence with respondent), requesting reconsideration of the income tax and expanded withholding tax (**EWT**) deficiency assessments, was filed on 13 December 2019. The filing was prior to the original expiration of the government's right to collect on **5 November 2020** (before any COVID-19-related extensions). Tellingly, unlike in *Suyoc*, there is no showing that petitioner unequivocally requested an extension for payment or otherwise induced the government to postpone collection of the assessed taxes.

With respect to the third condition, *i.e.*, reliance by the government, the records belie any such claim. A meticulous review of respondent's Final Decision[20] reveals that the denial of petitioner's request was grounded on petitioner's alleged failure to submit additional documents within the sixty (60)-day period and to file a timely appeal of the FDDA within thirty (30) days, circumstances that occurred prior to petitioner's various letters or the alleged positive acts that could give rise to estoppel. Notably, respondent did not even address, much less give due consideration to, the substantive arguments raised in the said letters, thereby underscoring the absence of reliance or inducement on the part of the government.

Absent the second and third conditions, *Suyoc* finds no application in the instant case. Thus, petitioner could not be deemed to be estopped from raising the defense of prescription.

ii. RESPONDENT'S RIGHT TO COLLECT HAS *NOT YET* PRESCRIBED

Respondent argues that the Court failed to fully account for the effect of various COVID-19-related issuances, particularly the periods

---

19 Supra at note 15.
20 Exhibit "P-6" / "R-17", BIR Records, Folder I, pp. C36-C42.

during which Enhanced Community Quarantine (**ECQ**) and Modified Enhanced Community Quarantine (**MECQ**) were in effect. According to respondent, the imposition of these quarantine restrictions between 05 November 2020 and 05 June 2021 should further toll the running of the prescriptive period to collect. Respondent submits that these government-imposed restrictions during the extended period, which effectively suspended administrative and judicial proceedings, further tolled the running of the prescriptive period.

Conversely, petitioner maintains that the right of respondent to collect has already prescribed, contending that the effectivity of Revenue Regulations (**RR**) No. 7-2020[21] and Revenue Memorandum Circular (**RMC**) No. 34-2020[22] did not operate to suspend the period for collection, as the right to collect had already lapsed prior to their issuance.

We find no merit in petitioner's argument.

As thoroughly addressed in the assailed Decision[23], the applicable prescriptive period for the collection of the assessed deficiency taxes period is five (5) years, pursuant to Section 222(d)[24] of the NIRC of 1997, as amended. Accordingly, the original expiration of the government's right to collect fell on 05 November 2020. Thus, when RR No. 7-2020 and RMC No. 34-2020 were issued on 27 March 2020, the prescriptive period had not yet lapsed and remained well within the reglementary period to collect.

Having thus disposed of petitioner's counterargument, the Court now proceeds to resolve respondent's MR.

---

21 Implementing Section 4 [z] of Republic Act No. 11469, Otherwise Known as "Bayanihan to Heal as One Act," Particularly on the Extension of Statutory Deadlines and Timelines for the Filing and Submission of Any Document and the Payment of Taxes.

22 Suspending the Running of the Statute of Limitations in the Assessment and Collection of Taxes Pursuant to Section 223 of the National Internal Revenue Code of 1997, as Amended, Due to the Declaration of a National Emergency from the Corona Virus Disease 2019 (COVID-19) Situation.

23 Supra at note 4, pp. 549-550.

24 SEC. 222. *Exceptions as to Period of Limitation of Assessment and Collection of Taxes*. –

...

(d) Any internal revenue tax, which has been assessed within the period agreed upon as provided in paragraph (b) hereinabove, may be collected by distraint or levy or by a proceeding in court within the period agreed upon in writing before the expiration of the five (5) -year period. The period so agreed upon may be extended by subsequent written agreements made before the expiration of the period previously agreed upon.

A meticulous scrutiny of the relevant COVID-19-related issuances reveals that, during the extended period for collection, the government further declared ECQ and/or MECQ, thereby warranting the further suspension of the prescriptive period. The following table summarizes the periods of quarantine restrictions and the corresponding issuances:

Dates	Imposed Quarantine Restriction	Number of days	COVID-19-related Issuances
01 November 2020 to 30 November 2020	GCQ	30	IATF Resolution No. 81, 26 October 2020
01 December 2020 to 31 December 2020	GCQ	31	Memorandum from the Executive Secretary from 01 December 2020
01 January 2021 to 31 January 2021	GCQ	31	Memorandum from the Executive Secretary from 01 January 2021
01 February 2021 to 28 February 2021	GCQ	28	Memorandum from the Executive Secretary from 29 January 2021
01 March 2021 to 28 March 2021	GCQ	28	Memorandum from the Executive Secretary from 27 February 2021
29 March 2021 to 30 April 2021	**ECQ/MECQ**	33	**Memorandum from the Executive Secretary from 27 March 2021; IATF-EID Resolution No. 108-A, 04 April 2021; IATF-EID Resolution No. 109-A, 10 April 2021**
01 May 2021 to 14 May 2021	**MECQ**	14	**IATF-EID Resolution No. 113-A, 29 April 2021**
15 May 2021 to 31 May 2021	GCQ	17	IATF-EID Resolution No. 115-A, 13 May 2021
01 June 2021 to 30 June 2021	GCQ	30	IATF-EID Resolution No. 118-A, 31 May 2021; IATF-EID Resolution No. 121, 14 June 2021
01 July 2021 to 31 July 2021	GCQ	31	IATF-EID Resolution No. 124, s. 2021, 30 June 2021; IATF-EID Resolution No. 127-E, 15 July 2021
01 August 2021 to 05 August 2021	GCQ	5	**IATF-EID Resolution No. 130-A, 29 July 2021**
06 August 2021 to 20 August 2021	**ECQ**	15	
21 August 2021 to 31 August 2021	**MECQ**	11	**IATF-EID Resolution No. 134, 19 August 2021**

01 September 2021 to 07 September 2021	**MECQ**	**7**	**IATF-EID Resolution No. 135-A, 26 August 2021**
08 September 2021 to 30 September 2021	GCQ	23	IATF-EID Resolution No. 136-F, 06 September 2021

The cumulative effect of these suspensions is to further extend the period within which respondent may lawfully enforce collection. As correctly pointed out by respondent, the total number of days under ECQ and/or MECQ during the initial extended period ending 05 June 2021 is forty-seven (47) days, thereby moving the expiration of the prescriptive period to 20 September 2021.[25] With the imposition of additional thirty-three (33) days of ECQ and/or MECQ days during the extended period ending 20 September 2021, the period is further extended to **22 December 2021**.[26]

It is thus evident that when respondent filed his or her Answer and sought the collection of petitioner's final and executory deficiency taxes on **16 July 2021**, such action was well within the extended period for collection as lawfully tolled by public health emergencies.

In light of the finality of the tax assessments as early as 07 December 2015, and the finding that respondent timely exercised his or her right to collect within the properly tolled prescriptive period, We are constrained to vacate the assailed Decision.[27]

WHEREFORE, premises considered, the "Motion for Reconsideration (to the Decision dated [11] March 2025)", filed on 02 April 2025 by respondent Commissioner of Internal Revenue is **GRANTED**. Consequently, the Decision dated 11 March 2025 is **REVERSED** and **SET ASIDE**.

Accordingly, petitioner Master Sports Corporation is **ORDERED TO PAY** respondent Commissioner of Internal Revenue the final and executory amount of **₱61,847,143.45**, representing deficiency income tax, value-added tax (VAT), expanded withholding tax (EWT), withholding tax on compensation (WTC) and documentary stamp tax (DST) for taxable year 2010, inclusive of the 25% surcharge, 20% deficiency interest imposed thereon under Section 249(B) of the

---

25	29 March 2021 to 14 May 2021	47	+	60 =	107 days
26	06 August 2021 to 07 September 2021	33	+	60 =	93 days

27 Supra at note 4.

National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act No. 10963, also known as Tax Reform for Acceleration and Inclusion (TRAIN) and as implemented by Revenue Regulations No. 21-2018[28], respectively, computed until 31 December 2017, as determined below:

	Income Tax	**EWT**	**VAT**	**WTC**	**DST**	**Total**
Basic tax due	₱18,577,450.20	₱691,405.07	₱325,791.70	₱53,927.66	₱228,022.00	₱19,876,596.63
Surcharge (25%)					57,005.50	57,005.50
Deficiency Interest (20%) until 11 December 2015						
Income Tax - 4/16/2011 to 12/11/2015 EWT - 1/16/2011 to 12/11/2015 VAT - 1/26/2011 to 12/11/2015 WTC - 1/16/2011 to 12/11/2015 DST - 1/6/2011 to 12/11/2015	17,315,201.53	678,524.10	317,937.00	52,922.98	225,023.35	18,589,608.96
Total as of 12/11/2015 [A]	**₱35,892,651.73**	**₱1,369,929.17**	**₱643,728.70**	**₱106,850.64**	**₱510,050.85**	**₱38,523,211.09**
Deficiency Interest (20%) until 19 June 2017 (1st partial payment[29])						
Income Tax, EWT, VAT, WTC and DST - 12/12/2015 to 6/19/2017 **[B]**	5,659,760.17	210,641.76	99,254.90	16,429.47	69,468.62	6,055,554.92
Delinquency Interest (20% of the total amount of delinquent taxes plus surcharge and deficiency interest as of 12/11/2015) until 19 June 2017 (1st partial payment)						
Income Tax, EWT, VAT, WTC and DST - 12/12/2015 to 6/19/2017 **[C]**	10,934,966.77	417,359.24	196,116.80	32,552.85	155,390.84	11,736,386.5
Total as of 6/19/2017 [A+B+C]	52,487,378.67	1,997,930.18	939,100.39	155,832.96	734,910.31	11,736,386.5
Less: Payment for DST					(228,022.00)	(228,022.00)
Total as of 6/19/2017 [M]	52,487,378.67	1,997,930.18	939,100.39	155,832.96	506,888.31	56,087,130.51
Deficiency Interest (20%) until 07 July 2017 (2nd partial payment[30])						
Income Tax, EWT, VAT, WTC and DST - 12/12/2015 to 7/07/2017 **[D]**	5,842,989.82	217,461.10	102,468.18	16,961.36	71,717.60	6,251,598.06

[28] Regulations Implementing Section 249 (Interest) of the National Internal Revenue Code (NIRC) of 1997, as amended under Section 75 of the Republic Act (RA) No. 10963 or the "Tax Reform for Acceleration and Inclusion (TRAIN Law).

[29] BIR Records, Folder I., p. 721.

[30] Id., p. 726.

Delinquency Interest (20% of the total amount of delinquent taxes plus surcharge and deficiency interest as of 12/11/2015) until 07 July 2017 (2nd partial payment)						
Income Tax, EWT, VAT, WTC and DST - 12/12/2015 to 7/07/2017 [E]	11,288,976.49	430,870.87	202,465.90	33,606.72	160,421.47	12,116,341.45
Total as of 7/07/2017 [A+D+E]	**53,024,618.03**	**2,018,261.14**	**948,662.78**	**157,418.72**	**742,189.93**	**12,116,341.45**
Less: Payment for WTC				(53,927.66)		(53,927.66)
Total as of 7/07/2017 [N]	**53,024,618.03**	**2,018,261.14**	**948,662.78**	**103,491.06**	**742,189.93**	**56,837,222.94**
Deficiency Interest (20%) until 07 September 2017 (3rd partial payment[31])						
Income Tax, EWT, VAT, WTC and DST - 12/12/2015 to 9/07/2017 [F]	6,474,114.15	240,949.93	113,536.18	18,793.42	79,464.11	6,926,857.79
Delinquency Interest (20% of the total amount of delinquent taxes plus surcharge and deficiency interest as of 12/11/2015) until 07 September 2017 (3rd partial payment)						
Income Tax, EWT, VAT, WTC and DST - 12/12/2015 to 9/07/2017 [G]	12,508,343.29	477,410.93	224,335.04	37,236.72	177,749.23	13,425,075.21
Total as of 9/07/2017 [A+F+G]	**54,875,109.17**	**2,088,290.03**	**981,599.91**	**162,880.78**	**767,264.19**	**13,425,075.21**
Less: Payment for VAT			(325,791.70)			(325,791.70)
Total as of 9/07/2017 [O]	**54,875,109.17**	**2,088,290.03**	**655,808.21**	**162,880.78**	**767,264.19**	**58,549,352.38**
Deficiency Interest (20%) until 31 December 2017						
Income Tax and EWT- 12/12/2015 to 12/31/2017 [H]	7,644,748.00	284,517.92	-[32]	-[33]	-[34]	7,929,265.92
Delinquency Interest (20% of the total amount of delinquent taxes plus surcharges and deficiency interest as of 12/11/2015) until 31 December 2017						
Income Tax and EWT- 12/12/2015 to 12/31/2017 [I]	14,770,072.03	563,735.24				15,333,807.27
VAT – 9/08/2017 to 12/31/2017 [J]			20,034.39[35]			20,034.39

[31] See Payment Form and BTR-BIR Deposit slip, id., pp. 735-736.
[32] No deficiency tax since petitioner paid the basic tax due.
[33] Id.
[34] Id.
[35] Delinquency interest on the remaining deficiency interest.

WTC – 7/08/2017 to 12/31/2017 [K]				5,132.80[36]		5,132.80
DST – 6/20/2017 to 12/31/2017 [L]					30,134.59[37]	30,134.59
Total as of 12/31/2017 Income Tax and EWT – [A+H+I] VAT – [O+J] WTC – [N+K] DST – [M+L]	**₱58,307,471.76**	**₱2,218,182.33**	**₱675,842.60**	**₱108,623.86**	**₱537,022.90**	**₱61,847,143.45**

In addition, petitioner is **ORDERED TO PAY** delinquency interest at the rate of 12% *per* annum, computed from 01 January 2018 until full payment thereof, pursuant to Section 249(C) of the NIRC of 1997, as amended by TRAIN, on said deficiency taxes based on the following principal amounts:

Income Tax	₱35,892,651.73
Expanded Withholding Tax	₱1,369,929.17
Value-Added Tax	₱317,937.00[38]
Withholding Tax on Compensation	₱52,922.98[39]
Documentary Stamp Tax	₱282,028.85[40]

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

---

36 Id.
37 Delinquency interest on the remaining deficiency interest plus surcharge.
38 Remaining deficiency interest as of 11 December 2015.
39 Id.
40 Remaining deficiency interest plus surcharge as of 11 December 2015.

LANEE S. CUI-DAVID
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, 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.

ROMAN G. DEL ROSARIO
Presiding Justice