REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MARSMAN AND COMPANY, INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 5940

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

JUL 0 5 2002

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D E C I S I O N

This case seeks to nullify and cancel the three (3) unnumbered Assessment Notices with attached Demand Letters, all dated December 1, 1993, issued to herein petitioner for alleged deficiency withholding taxes for the years 1989, 1990 and 1991 in the aggregate amount of P68,656,016.12, inclusive of surcharge and interest. This amount was subsequently increased to P83,753,397.00 as per respondent's letter dated May 19, 1999.

The facts are as hereunder stated.

Petitioner is a domestic corporation organized and existing under the laws of the Republic of the Philippines with principal office located at the Marsman Distribution Center, Mañalac Avenue, Sta. Maria Industrial Estate, Bicutan, Taguig, Metro Manila.

It is primarily engaged in the promotion, sale, and distribution of medical products and other medicinal and food products. (*page 10, TSN, November 8, 2000*)

On May 30, 1984, a General Agency Agreement was executed by and between Medpro Pacific Limited, a corporation duly organized and existing under and by virtue of the laws of Hongkong, with principal office at 19/F, Tung Sun Commercial Center, 194-200 Lockhart Road, Wanchai, Hongkong, as principal and herein petitioner, Marsman & Company, Inc., as agent. (*Exhibit "4", pages 124 to 139, BIR Records*)

However, on July 17, 1991, a Novation Agreement was executed between Medpro Pacific Limited, Marsman & Company, Inc. and Medimedia Pacific Limited, a company incorporated under the laws of Hongkong whose principal place of business is situated at unit 1216, Block B, Sea View Estate, 2-8 Watson Road, Hongkong. Pursuant to said agreement, Medpro Pacific Limited transferred its right, title and interest in and to certain assets including its rights and interest under the Agency Agreement to Medimedia Pacific Limited. (*pages 119 to 123, BIR Records*)

A confidential information, docketed as Confidential Information No. 8-92, was filed with the Intelligence and Investigation Office of the BIR on February 4, 1992, informing the said office of the transactions entered into by Medical Progress Pacific Limited and/or Medimedia Pacific Limited and its alleged tie-up with petitioner. (*pages 1 & 2, BIR Records*)

On the basis of the memorandum-report of the assigned revenue officers dated October 23, 1992 (*Exhibit "1", page 141, BIR Records*), Letter of Authority No. 002548 was issued on January 12, 1993 authorizing the examination of petitioner's books of accounts and other accounting records for income tax, withholding tax and percentage/value-added taxes for the years 1989, 1990 and 1991. (*Exhibit "2", page 142, BIR Records*)

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As a result of the investigation conducted by respondent, unnumbered Assessment Notices with attached Demand Letters dated December 1, 1993 were issued against petitioner, for alleged deficiency withholding taxes for the years 1989, 1990 and 1991 in the aggregate amount of P68,656,016.12, inclusive of interest and surcharge, detailed as follows:

WITHHOLDING TAX - 1989, 1990 and 1991

	1989	1990	1991
Gross receipts from Advertisements	P 15,093,120.00	P 15,093,120.00	P 15,093,120.00
Gross receipts from Subscriptions	9,450,000.00	9,450,000.00	9,450,000.00
Total Gross Receipts	24,543,120.00	24,543,120.00	24,543,120.00
Tax Rate	35%	35%	35%
Tax Due	P 8,590,092.00	P 8,590,092.00	P 8,590,092.00
Less: Tax already paid	-	-	-
Deficiency Withholding tax	P 8,590,092.00	P 8,590,092.00	P 8,590,092.00
Add: 50% Surcharge	4,295,046.00	4,295,046.00	4,295,046.00
25% Surcharge	2,147,523.00	2,147,523.00	2,147,523.00
Total	P 15,032,661.00	P 15,032,661.00	P 15,032,661.00
Add: 20% Interest per annum from			
4/15/90 - 3/15/94	9,019,596.60		
4/15/91 - 3/15/94		8,772,484.36	
4/15/92 - 3/15/94			5,765,952.16
Total Amount Due and Collectible	P 24,052,257.60	P 23,805,145.36	P 20,798,613.16

(*pages 255 to 265, BIR Records*)

The assessment notices, which were received by petitioner on August 16, 1994, arose from petitioner's alleged failure to withhold the income tax on subscription and advertising fees collected from Philippine advertisers and subscribers and paid to Medpro Pacific Limited.

On August 23, 1994, petitioner, through its external auditor, SGV and Company, filed its letter-protest objecting to the deficiency withholding tax assessments for the

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years 1989, 1990 and 1991 in the aggregate amount of P68,656,018.12, for the following reasons:

> "1] Medpro Pacific, Ltd., a non-resident foreign corporation, the alleged income recipient, did not derive any income whatsoever from sources within the Philippines. Neither did Marsman made any income payment to Medpro Pacific, Ltd. that was subject to withholding tax.
>
> 2] Assuming, arguendo, that the various rulings issued by the BIR on May 28, 1999 reversing its previous rulings that subscription payments for magazines printed and published abroad are not subject to tax in the Philippines are correct, the same should be applied prospectively and not retroactively. Likewise said May 28, 1990 rulings can not be applied to advertising fees considering that the same refer particularly to subscription payments and that previous rulings on advertising fees paid to non-resident foreign corporation have not been revoked up to this date.
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> 3] The computation of the alleged deficiency assessment is based on presumptions and not on facts which is not judicially sanctioned.
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> 4] The imposition of the "50% surcharge for willful neglect to file the return" is baseless and unfounded."

Through a letter dated May 19, 1999 and received by petitioner on September 2, 1999, respondent informed petitioner "that after a careful study of the facts as well as the law and jurisprudence pertinent thereto, this office finds your appeal without merit in fact and in law." Respondent, however, found merit to petitioner's contention that the imposition of the 50% surcharge is baseless and unfounded for the latter relied in good faith on the rulings of the BIR that the subject advertising and subscription fees are not subject to income tax in the Philippines. But in view of adjustments made on the interest due, the deficiency tax assessment was increased to P83,753,397.00, exclusive of

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increments that may still accrue thereon. In his letter, respondent made known to petitioner that the same constituted his final decision on the matter.

Thus, on September 30, 1999, the instant Petition for Review was filed with this Court.

Respondent filed his Answer on November 9, 1999, raising the following Special and Affirmative Defenses:

> "4. Based on existing jurisprudence, the transactions conducted by petitioner in behalf of its principal, Medi-Media/Medpro are covered by our situs of taxation; hence, taxable;
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> In Commissioner vs. British Overseas Airways Corporation (BOAC) and CTA (G.R. Nos. 65773-74, April 30, 1987; 149 SCRA 395), the Supreme Court ruled that:
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>> "The source of an income is the property, activity or service that produced the income. For the source of income to be considered as coming from the Philippines, it is sufficient that the income is derived from activity within the Philippines. In BOAC's case, the sale of tickets in the Philippines is the activity that produces the income. The tickets exchanged hands here and payments for fares were also made here in Philippine currency. The situs or the source of payments is the Philippines. The flow of wealth proceeded from, and occurred within, Philippine territory, enjoying the protection accorded by the Philippine government. In consideration of such protection, the flow of wealth should share the burden of supporting the government."
>>
>> "The absence of flight operations to and from the Philippines is not determinative of the source of income or the situs of income taxation. Admittedly, BOAC was an off-line international airline at the time pertinent to this case. The test of taxability is the "source"; and the source of an income is that activity x x x x which produced the income. Unquestionably, the passage documentations in these cases were sold in the Philippines and the revenue therefrom was derived from a business activity regularly pursued within the Philippines. And

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> even if the BOAC tickets sold covered the "transport of passengers and cargo to and from foreign cities", it cannot alter the fact that income from the sale of tickets was derived from the Philippines. The word source conveys one essential idea, that of origin, and the origin of the income herein is the Philippines."

5. In the case at bar, petitioner acts as the general sales agent of its principals. It is engaged in: (1) promoting the products of the principal; (2) accepting orders from Philippine clients; (3) collecting payments from subscribers; and (4) relaying the orders of the Philippine clients to the principal.

These activities of petitioners generate revenue for its principal, and as such, fall squarely within the ambit of BOAC's case. Consequently, the advertisement and subscription payments collected from Philippine sources by petitioner are taxable under Philippine tax laws, notwithstanding the fact that the medical journals were printed and published outside the Philippines.

6. The facts in the case of Dow Jones Company, upon which the 28 May 1990 BIR Ruling was based, are altogether different from that of petitioner, so much so that even if not applicable, or even non-existent, the advertisement and subscription payment collected by petitioner within the Philippines would still be taxable on the strength of the Supreme Court ruling.

7. As a general rule, BIR Rulings are to be applied <u>prospectively</u>, <u>EXCEPT</u> where the facts subsequently gathered by the BIR are materially different from the facts on which the ruling is based (Section 246, Tax Code).

Needless to state, the facts surrounding the petitioner's case is materially different from that of Dow Jones Company.

8. The deficiency tax assessments were computed through the employment of the best evidence obtainable rule which is authorized under the Tax Code.

Petitioner was required to submit books of account and other accounting records in order for the respondent's examiners to conduct a thorough investigation of the business affairs of petitioner.

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Despite requests, however, petitioner refused to comply therewith, claiming prior investigation by the Sector Operations Service.

Moreover, respondent is authorized by law to assess taxes on the basis of the best evidence obtainable, upon which respondent makes or amends the return from his own knowledge and from such information as he can obtain through testimony or otherwise. The resulting assessments are deemed prima face correct and sufficient for all legal purposes (Sec. 16 (b), NIRC).

9. The assessment was issued in accordance with law and regulations.

10. All presumptions are in favor of the correctness of tax assessments."

The parties have jointly stipulated on the following issues:

1. Whether or not Medi Media Pacific Ltd. (MediMedia) is a corporation duly organized under the laws of Singapore with no Permanent Establishment (PE) in the establishment (sic) in the Philippines;
2. Whether or not MedPro Pacific, Ltd. (MedPro) is a corporation duly organized under the laws of Hongkong with no Permanent Establishment (PE) in the establishment (sic) in the Philippines;
3. Whether or not the doctrine enunciated by the Supreme Court in the case of "Commissioner of Internal Revenue vs. British Overseas Airways Corporation, et al. (GR No. L-65773-74, April 30, 1987) regarding the Philippine situs of taxation applies to the transactions conducted by Petitioner allegedly in behalf of MediMedia and MedPro;

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4. Whether or not Marsman is considered an agent of independent status acting in the ordinary course of business, and is not therefore considered as a Permanent Establishment (PE) of the income recipient, MediMedia;
5. Whether or not the subscription payments and advertising fees collected from Philippine sources by Petitioner and payable to Medi Media, a company incorporated and organized under the laws of Singapore and is thus a resident of a Treaty country without a Permanent Establishment (PE) to which said advertisement and subscription payments are attributable, are subject to income tax and consequently, to withholding tax in the Philippines, in view of the business profit provision of the RP-Singapore Tax Treaty;
6. Whether or not the Respondent had any factual basis in issuing the alleged deficiency withholding tax assessments in the aggregate amount of P83,753,397.00, inclusive of surcharge and after updating the interests thereon;
7. Whether the Respondent had legal and factual basis to justify the employment of the best-evidence-obtainable method in determining the alleged withholding tax deficiency of the Petitioner.

We rule to deny the petition.

Before we delve into the merits of the case, we shall determine first the timeliness of the appeal.

Under Section 229 of the Tax Code, if a protest is denied in whole or in part, the individual, association or corporation adversely affected by the decision on the protest may appeal to the Court of Tax Appeals within thirty (30) days from receipt of the said decision; otherwise, the decision shall become final, executory and demandable.

On September 30, 1999, or within twenty-eight (28) days from receipt of the final decision on September 2, 1999, petitioner filed the present case with this Court. The petition was, therefore, filed on time.

The first, second, fourth and fifth issues are interrelated so the same shall be discussed jointly.

As to whether or not Medi Media Pacific Ltd. is a corporation duly organized under the laws of Singapore with no Permanent Establishment (PE) in the Philippines, the Court rules in the negative. The Novation Agreement executed on July 17, 1991 shows that Medimedia Pacific Limited is a corporation incorporated under the laws of Hongkong with principal place of business at Unit 1216, Block B, Sea View Estate, 2-8 Watson Road, Hongkong *(page 130, BIR Records)*. Clearly, the said corporation was not organized under the laws of Singapore and the RP-Singapore Tax Treaty does not apply in the instant case.

On the other hand, Medpro Pacific, Ltd. is a corporation duly organized and existing under and by virtue of the laws of Hongkong, with principal office at 19/F, Tung Sun Commercial Center, 194-200 Lockhart Road, Wanchai, Hongkong. *(Exhibit "4", page 133-139, BIR Records)*. Since the Philippines has no tax treaty with Hongkong, the use of the term "permanent establishment" as used in tax treaties for the purpose of

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determining whether the profits of an enterprise of a contracting state are taxable or not is misplaced.

We now determine whether or not petitioner is considered an agent of independent status acting in the ordinary course of business.

Article 1868 of the Civil Code defines a contract of agency as one whereby a person binds himself to render some service or to do something in representation or on behalf of another, with the consent or authority of the latter. In the General Agency Agreement executed on May 30, 1994 by and between Medpro Pacific Ltd. and petitioner, the latter undertook to perform the following services on behalf of the former:

"ARTICLE I
SCOPE OF WORK

1. The AGENT shall be primarily responsible for the promotion in the Philippines, of products designated by the PRINCIPAL. The promotional activities to be performed by the AGENT shall include but shall not be limited to the following:

   (a) To conduct market research to determine the market potential in the Philippines of products designated by the PRINCIPAL and to transmit information thus gathered to the PRINCIPAL.

   (b) To distribute brochures, pamphlets and other informative materials which the PRINCIPAL may make available to the AGENT for distribution to interested parties in the Philippines.

   (c) To transmit to the PRINCIPAL any document or written communication received by it from clients of the PRINCIPAL in the Philippines.

   (d) To inform the PRINCIPAL of any significant and important developments in the Philippines which may affect the promotion and marketability of the products of the PRINCIPAL.

> (e) To convey to the PRINCIPAL other information with respect to competitors, competitive products and promotional activities engaged in by other firms in the same business as the PRINCIPAL.
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> 2. The AGENT shall handle the collection, for the account of the PRINCIPAL, of payments made directly to it by the Philippine clients of the PRINCIPAL. The Agent, subject to Philippine foreign exchange regulations and Philippine withholding tax statute and regulations shall remit to the PRINCIPAL collections made. While in its possession, the AGENT shall hold the funds in trust for the PRINCIPAL."
> (Underscoring ours)

In the said agreement, petitioner shall receive compensation for work done in the Philippine peso equivalent of US$1,000 per month at the prevailing rate. In addition, the principal shall reimburse the petitioner for actual expenses in connection with work done in accordance with the agreement, as may from time to time be agreed upon by the parties.

Based on the above-stated terms and conditions embodied in the agreement, petitioner may be considered to be an agent of Medimedia Pacific, Ltd. in the light of the broad definition of an agency under Article 1868 of the Civil Code. However, while petitioner agreed to render some work or service in representation or on behalf of Medimedia, the parties nonetheless agreed that in the performance of its work, the petitioner shall at all times act as an independent broker and not as an employee of the Medimedia. Moreover, the said agreement provided that petitioner shall hire and employ its own employees or personnel which employees and personnel shall be understood to be the employees of the petitioner and not of Medimedia which shall have no direct control or supervision over the said employees (*Article III, General Agency Agreement, page*

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136, BIR Records). Clearly, petitioner in this case may be considered to be agent of independent status acting in the ordinary course of business.

Prescinding from the foregoing, We now determine whether the doctrine enunciated by the Supreme Court in the case of **Commissioner of Internal Revenue vs. British Overseas Airways Corporation, et al.** regarding the Philippine situs of taxation applies to the transactions conducted by petitioner in behalf of Medimedia and Medpro.

In **Commissioner of Internal Revenue vs. British Overseas Airways Corporation (BOAC) and Court of Tax Appeals** (*G.R. Nos. L- 65773-74, April 30, 1987; 149 SCRA 395*), the Supreme Court ruled that the test of taxability is the "source"; and the source of an income is the, property, activity or service that produced the income, thus:

> "The source of an income is the property, activity or service that produced the income. For the source of income to be considered as coming from the Philippines, it is sufficient that the income is derived from activity within the Philippines. In BOAC's case, the sale of tickets in the Philippines is the activity that produces the income. The tickets exchanged hands here and payments for fares were also made here in Philippine currency. The situs of the source of payments is the Philippines. The flow of wealth proceeded from, and occurred within, Philippine territory, enjoying the protection accorded by the Philippine government. In consideration of such protection, the flow of wealth should share the burden of supporting the government."

Petitioner argued that the doctrine laid down in the BOAC case finds no application in the case at bar, the issue in the said case being a disputed income tax assessment against BOAC which was characterized as a resident foreign corporation. According to petitioner, should the respondent insist in the application of the "situs of

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taxation" doctrine enunciated in the BOAC case, then the respondent should have applied it in determining whether Medimedia is subject to Philippine income tax.

Respondent, on his part, insists that the activities of petitioner generate revenue for its principal and as such falls squarely within the ambit of BOAC's case.

We agree with the respondent.

Section 25(b) of the National Internal Revenue Code provides for tax on non-resident foreign corporations, to state:

> **SECTION 25**. *Rates of tax on foreign corporation* -
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> x x x x x x x x x
>
> (b) *Non-resident foreign corporations*. – (1) In general. – Unless otherwise provided, a foreign corporation not engaged in trade or business in the Philippines shall pay a tax equal to 35% of the gross income received during each taxable year from all sources within the Philippines such as interest, dividends, rents, royalties, salaries, premiums (except reinsurance premiums), annuities, emoluments or other fixed or determinable annual, periodical or casual gains, profits and income, and capital gains, except capital gains subject to tax under sub-paragraph 5 (C).
>
> x x x x x x x x x

Verily, Medimedia, being a non-resident foreign corporation, is subject to tax equal to 35% of its gross income received from all sources within the Philippines. In the case of BOAC, the Supreme Court ruled that the fact that Section 37(a) of the Tax Code does not mention income from sale of tickets for international transportation does not render it less an income and that Section 37, by its language, does not intend the enumeration to be exclusive but merely directs that the types of income listed therein be

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treated as income from sources within the Philippines. The same holds true in the case of the subject subscription and advertising fees.

In BIR Ruling No. 094-90 dated May 28, the principle laid down in the BOAC case was applied, to quote:

> "x x x Thus, the filling up of the subscription form by the Philippine subscriber to the Newsweek Magazine is the activity that produced the income consisting of the subscription payments. Since the subscription payments were made here and therefore came from the Philippines, the source of the income is this country. The word "source" conveys one essential idea, that of origin, and the origin of the income herein is the Philippines. (Commissioner vs. British Oversea Airways Corp. (BOAC) and CTA, supra, citing Manila Gas Corp. vs. Collector, 62 Phil 895)
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> The fact that the foreign publisher, Newsweek, Inc. (Hongkong branch) printed and published the magazine in Hongkong, does not determine the source of income and the situs of Philippine taxation. Said BOAC case citing Howden & Co., Ltd., vs. Collector, 13 SCRA 601, said that the test of the taxability is the "source" and the source of an income is that activity which produced the income. As heretofore stated, the activity that produced the income is the filling up of the subscription form by the Philippine subscriber, as well as the payments for subscription also in the Philippines.
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> x x x The subscription payments for the Newsweek magazines by Philippine subscribers are considered Philippine source income; hence, subject to Philippine income tax and consequently to the 35% withholding tax prescribed by Section 25(b)(1) of the Tax Code in relation to Section 50(a) and 51 of the same Code."

Thus, the activities which produced the income earned by petitioner's principal were the filling up of subscription forms by Philippine subscribers and the ad placements made in the Philippines by Philippine advertisers to the two (2) medical journals, Journal of Pediatrics, Obstetrics and Gynecology (JPOG) and Medical Progress (MP). Consequently, the subscription fees paid by Philippine subscribers and advertising

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payments made by Philippine advertisers to petitioner are subject to the withholding tax, as these income are considered earned in the Philippines.

"The withholding tax at source is a device without which the Philippine government may not be able to collect the proper and correct tax on income derived from sources in the Philippines by aliens who are outside of the taxing jurisdiction of the country. It is for this reason that the withholding provision is not being applied if the income is to be remitted to Filipino citizens or resident aliens, or to non-resident aliens but conducting business and maintaining office or place of business in the Philippines. **[(*Comm. vs. Malayan Ins. Co., 21 SCRA 944, Nov. 18, 1967; Phil. Guaranty Co., Inc. vs. Comm., L-22074, Sept. 6, 1965*)** *cited in The National Internal Revenue Code, Annotated, by Hector De Leon, 1991 Ed., p. 229)]*

We cannot subscribe to petitioner's contention that since it did not have control over the funds of its principal, it was not liable to withhold any tax from the payments received from Philippine subscribers and ad placements. Under Article III of the General Agency Agreement, the principal held the agent responsible for **any and all taxes**, license fees and other charges or duties which are or may become due pursuant to any applicable law, rules and regulations by reason or on account of the performance by the agent of its work. In fact, under No. 2, Article I of the same agreement, the agent was tasked to handle the collection, for the account of the principal, of payments made directly to it by the Philippine clients of the principal. More importantly, in the same article, the agent was tasked **to remit to the principal collections made subject to** Philippine foreign exchange regulations and **Philippine withholding tax statute and**

regulations. Accordingly, petitioner may not argue that it could be held liable as a withholding agent for the reason that it does not have any control of the funds because the terms of its agreement with Medimedia reveal otherwise.

With regard to the seventh issue, petitioner assailed respondent's employment of the best-evidence-obtainable method in determining its alleged withholding tax deficiency. It averred that there was no factual or legal basis for the computation of the amounts being imputed as its deficiency withholding tax liability; thus, the assessments were arbitrary, presumptuous and whimsical, therefore, null and void. Likewise, it assailed the presumption taken by the Revenue Examiners that the amounts of advertising fees and the subscription fees earned by Medi-Media/Medpro for the years 1989, 1990 and 1991 were the same every year.

We do not agree with petitioner's contentions.

Section 16 of the Tax Code, as amended provides, viz:

> "Section 16. Power of the Commissioner to make assessment and prescribe additional requirements for tax administration and enforcement.
>
> (a) Examination of returns and determination of tax. – After a return is filed as required under the provisions of this code, the Commissioner shall examine it and assess the correct amount of tax. The tax or deficiency tax so assessed shall be paid upon notice and demand from the commissioner. Any return, statement or declaration filed in any office authorized to received the same shall not be withdrawn: Provided, That the same may be modified or changed by filing an amended return, statement or declaration.
>
> (b) Failure to submit required returns, statements, reports and other documents. – When a report required by law as a basis for the assessment of any national internal revenue shall not be forthcoming within the time fixed by law or regulation or when there is reason to believe that any such report is false, incomplete

> or erroneous, the commissioner shall assess the proper tax on the best evidence obtainable.
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> In case a person fails to file a required return or other documents at the time prescribed by law, or willfully or otherwise files a false or fraudulent return or other document, the Commissioner shall make or amend the return from his own knowledge and from such information as he can obtain through testimony or otherwise, which shall be prima facie correct and sufficient for all legal purpose."

Therefore, in cases where the taxpayer fails to submit the required documents to aid the BIR in its investigation, the latter has the authority to assess based on the best evidence obtainable method.

Moreover, petitioner failed to satisfactorily refute the findings of the revenue examiners, hence the presumption of correctness of the assessments subsists. Assessments are prima facie presumed correct and made in good faith. The taxpayer has the duty of proving otherwise. In the absence of proof of any irregularities in the performance of official duties an assessment will not be disturbed. All presumptions are in favor of the assessments. ***(Bonifacia Sy Po vs. CTA and Commissioner, G. R. No. 81446, August 18, 1988)***. Failure to present proof of error in the assessment will justify judicial affirmance of said assessment. ***(Delta Motors Co. vs. Commissioner, CTA Case No. 3782, May 21, 1986)***

WHEREFORE, in view of all the foregoing, the instant Petition for Review is hereby **DENIED** for lack of merit. Accordingly, petitioner is **ORDERED** to **PAY** the respondent the amount of P83,753,397.00, inclusive of 25% surcharge and 20% deficiency interest, as deficiency withholding taxes for the years 1989, 1990 and 1991. In

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addition, petitioner is also **ORDERED** to **PAY** 20% delinquency interest computed from September 17, 1999, which is the fifteenth day from the time petitioner received respondent's final decision on the protest, until full payment thereof pursuant to Section 249 (a)(c)(3) of the Tax Code.

SO ORDERED.

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

I CONCUR:

ERNESTO D. ACOSTA
Presiding Judge

CERTIFICATION

I hereby certify that the above decision was reached after due consultation with the members of the Court of Tax Appeals in accordance with Section 13, Article VIII of the Constitution.

ERNESTO D. ACOSTA
Presiding Judge

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