Library

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

January 4, 1960

WARNER BROS. PICTURES INTERNATIONAL CORPORATION and WARNER BROS. FIRST NATIONAL PICTURES, INC.,
Petitioners,

- versus - C.T.A. CASE NO. 427

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

UNITED ARTISTS CORPORATION and UNITED ARTISTS OF PHILIPPINES, INC.,
Petitioners,

-versus - C.T.A. CASE NO. 428

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

REPUBLIC PICTURES CORPORATION and REPUBLIC PICTURES OF PHILIPPINES, INC.,
Petitioners,

- versus - C.T.A. CASE NO. 429

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

TWENTIETH CENTURY-FOX INTERNATIONAL CORPORATION and TWENTIETH CENTURY-FOX PHILIPPINES, INC.,
Petitioners,

- versus - C.T.A. CASE NO. 430

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

PARAMOUNT INTERNATIONAL FILMS, INC. and PARAMOUNT FILMS OF PHILIPPINES, INC.,
Petitioners,

- versus - C.T.A. CASE NO. 431

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

RKO TELERADIO PICTURES, INC.
and RKO RADIO PICTURES
(PHILIPPINES), INC.,
Petitioners,

- versus - C.T.A. CASE NO. 433

THE COLLECTOR OF INTERNAL
REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

LOEW'S INTERNATIONAL CORPORATION
and METRO-GOLDWYN-MAYER MANILA,
INC.,
Petitioners,

- versus - C.T.A. CASE NO. 434

THE COLLECTOR OF INTERNAL
REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

UNIVERSAL INTERNATIONAL FILMS,
INC. and UNIVERSAL PICTURES CORP-
ORATION OF THE FAR EAST,
Petitioners,

- versus - C.T.A. CASE NO. 437

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

COLUMBIA PICTURES INTERNATIONAL
CORPORATION and COLUMBIA PICTURES
OF PHILIPPINES, INC.,
Petitioners,

- versus - C.T.A. CASE NO. 438

THE COLLECTOR OF INTERNAL
REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - - x

R E S O L U T I O N

This is in connection with petitioners' motions praying for the rendition of judgment in accordance with the Compromise Agreement of June 10, 1959 and the Supplemental and Amended Agreement of August 26, 1959, entered into by and between petitioners and respondent, and for the dismissal of the above-entitled cases.

Petitioners and respondent entered into a compromise agreement whereby, in consideration of the stipulations contained therein, all deficiency income tax assessments and withholding tax assessments issued against the former were cancelled, and amended deficiency income tax assessments shall be issued against the American Films Exporters for all the years through 1958 in amounts indicated by the American Film Exporters, provided that the aggregate amounts for all the years from 1950 through 1958 in the case of each American Film Exporter shall not exceed the aggregate amount paid for the said American Film Exporters under protest on October 1, 1959, plus all income taxes paid by them from 1950 up to and including those paid for the taxable year ending in 1955. (Annex "A", Motion for Judgment on Compromise.) This agreement was approved by the Secretary of Finance, subject to the amendment of paragraph 6 thereof. By a supplemental and amended agreement, entered into by the parties and approved by the Secretary of Finance, paragraph 6 of the compromise agreement was deleted and new provisions were incorporated in lieu thereof. (Annex "B", Motion for Judgment on Compromise.)

In view of this compromise agreement, petitioners ask us not only to dismiss their cases, but also to render judgment in accordance with the compromise agreement.

We have decided to consider merely the motions for dismissal of the above-entitled cases. In the first place, it would not be proper to render judgment on the compromise agreement and at the same time order the dismissal of the cases. In the second place, this Court is not inclined to approve compromise agreements entered into by the Commissioner of Internal Revenue and the taxpayers pursuant to Section 309 of the National Internal Revenue Code. The power of the Commissioner of Internal Revenue to compromise internal revenue cases being vested in him exclusively, there appears to be no necessity for its approval by this Court.)

AS PRAYED FOR, and with the conformity of respondent, the above-entitled cases are hereby dismissed, without pronouncement as to costs.

SO ORDERED.

Manila, Philippines, January 4, 1960.

MARIANO NABLE
Presiding-Judge

WE CONCUR:

AUGUSTO M. LUCIANO
Associate Judge

ROMAN M. UMALI
Associate Judge