REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

BANGKO SENTRAL NG PILIPINAS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA *EB* NO. 2231
(CTA Case No. 9478)

Present:

DEL ROSARIO, *PJ,*
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

Promulgated:
AUG 17 2022 3:31 pm

x - x

RESOLUTION

CUI-DAVID, J.:

Before the Court *En Banc* is the *Motion for Reconsideration (re: Decision dated April 18, 2022)*[1] filed by respondent Commissioner of Internal Revenue *via* registered mail on May 6, 2022, seeking reconsideration of the Decision[2] promulgated on April 18, 2022, the dispositive portion of which reads:

> **WHEREFORE**, the instant *Petition for Review* is **GRANTED**. The assailed Decision dated September 26, 2019, and Resolution dated January 16, 2020, are **REVERSED** and **SET ASIDE**.
>
> Accordingly, respondent Commissioner of Internal Revenue is **ORDERED** to **REFUND** in favor of petitioner the amount of One Hundred Seventy-Six Thousand One

[1] *En Banc* Docket, pp. 310-314.
[2] Id., pp. 243-287.

Hundred Ninety-Two Pesos (₱176,192.00), representing petitioner's erroneously paid Documentary Stamp Tax.

SO ORDERED.

In asking for reconsideration, respondent raised this sole issue/ground, to wit:

> **WHETHER THE HONORABLE COURT ERRED IN RULING THAT PETITIONER IS ENTITLED TO ITS CLAIM FOR REFUND OF ALLEGED ERRONEOUSLY PAID DOCUMENTARY STAMP TAX.**

Respondent claims that in claiming for tax refunds, it is axiomatic that the applicant must prove not only his entitlement to the claim but also his compliance with all the documentary and evidentiary requirements thereof. Contrary to the Court's findings, respondent argues that no probative value should be given to the Credit Advices. Respondent avers that while Ms. Ruego testified that her duties and responsibilities include facilitating the payments of taxes, there was no categorical statement that she participated in the preparation and/or execution of the Credit Advices. Neither was she able to authenticate the documents.

Respondent further submits that even if the said Credit Advices are given probative value, said Credit Advices do not prove payment as it is the Treasurer of the Philippines and depositary banks who could attest to the actual receipt of payment from petitioner. Even assuming that the said Credit Advices would serve as proof of payment of the taxes, respondent maintains that petitioner is not entitled to the claim for refund because petitioner is not exempt from the payment of the applicable DST from documents it allegedly executed for the properties it acquired, citing Section 2 of Revenue Regulations (RR) No. 9-2012.

By way of *Comment/Opposition* [3] thereto, petitioner counters that the Credit Advice Tickets, as presented by its witness, prove its payment of DST. Petitioner emphasizes that Revenue Memorandum Circular (RMC) No. 31-2004 expressly states that: (1) the Bangko Sentral ng Pilipinas (BSP) may settle its tax liability by directly crediting the account of the Treasurer of the Philippines; and (2) the fact of said settlement

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[3] *En Banc* Docket, pp. 320-330.

of tax liabilities is proven by the corresponding Credit Advice Tickets. Thus, to prove payment of Documentary Stamp Tax (DST) for the subject properties and, by extension, its entitlement to a tax refund, the BSP only had to present the relevant Credit Advice Tickets.

Petitioner further contends that the Credit Advice Tickets, which are the consequence of the BSP's official acts and form part of its official records, are public documents as defined under Section 19, Rule 132 of the Revised Rules of Evidence. Being public documents, they are self-authenticating and require no further authentication to be presented as evidence in court.

Petitioner likewise counters that it is exempt from paying DST on the subject properties. According to petitioner, while administrative issuances such as RR No. 9-2012 produce the force of law, they cannot supersede, contradict, or otherwise rise above the level of legislative provisions. Section 199(l) of the National Internal Revenue Code (NIRC) of 1997, as amended, expressly states that BSP is exempt from DST on "*all contracts, deeds, documents, and transactions related to the conduct of the business of the Bangko Sentral ng Pilipinas.*"

As attested to by Ms. Rhea E. David in her *Judicial Affidavit*,[4] the BSP's acquisition of the subject properties was directly related to the conduct of its business. Clearly, BSP is exempt from the DST imposable on its acquisition of the subject properties. RR No. 9-2012 cannot prevail over the statutory exemption granted to BSP by no less than the NIRC itself.

After a careful and thorough evaluation of respondent's *Motion for Reconsideration* and the *Comment/Opposition* filed thereto by petitioner, the Court *En Banc* finds that all the arguments interposed by respondent in support of his *motion* have already been discussed and passed upon in the Decision sought to be reconsidered.

WHEREFORE, there being no new matters and issues advanced that will merit reconsideration, let alone modification of the assailed Decision of April 18, 2022, respondent's *Motion for Reconsideration (re: Decision dated April 18, 2022)*, is hereby **DENIED** for lack of merit.

[4] Exhibits P-23 and P-23-1.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN RINGPIS-LIBAN
Associate Justice

(With due respect, I reiterate my Dissenting Opinion dated April 18, 2022)
CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA G. MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO I reiterate my DO in the assailed Decision dated April 18, 2022
Associate Justice