

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**THE CITY TREASURER and
the CITY GOVERNMENT OF
TAGUIG CITY,**

Petitioners,

CTA EB NO. 3163

(Formerly SCA Case No. 358 and
Civil Case No. 23-4703)

Present:

**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.**

- versus -

**UPTOWN
RESIDENCES
CONDOMINIUM
ASSOCIATION, INC.,**

RITZ

Respondent.

Promulgated:

SEP 11 2026

x ----- x

DECISION

ANGELES, J.:

Before the Court of Tax Appeals (CTA) *En Banc* is a *Petition for Review*¹ filed on June 13, 2025, in accordance with Section 3(c), Rule 8 of the Revised Rules of the Court of Tax Appeals (RRCTA), as amended, praying for the reversal and setting aside of the *Decision* dated March 31, 2025 (assailed Decision)² and the *Resolution* dated April 24, 2025 (assailed Resolution),³ both promulgated by the Regional Trial Court (RTC), Branch 153, in SCA Case No. 358, entitled *Uptown Ritz Residences Condominium Association, Inc. v. The City Treasurer and The City Government of Taguig City*, the dispositive portion of which, respectively, read:

¹ Court *En Banc* Docket (EB Docket), p. 23

² EB Docket, p. 50.

³ EB Docket, p. 59.

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Assailed Decision:

“**WHEREFORE**, premises considered, the Partial Appeal filed by defendants-appellants is hereby **DENIED** for lack of merit. Accordingly, the Decision dated 12 August 2024 rendered by the Metropolitan Trial Court, Branch 115, Taguig City in Civil Case No. 22-4703 is **AFFIRMED in toto**.

SO ORDERED.”⁴

Assailed Resolution:

“In light of the foregoing, and for reasons already discussed in the assailed Decision, this Court finds no reversible error in its Decision dated 32 [sic] March 2025.

Thus, defendants-appellants’ Motion for Reconsideration is **DENIED**.

SO ORDERED.”⁵

THE PARTIES

Petitioner City Treasurer of Taguig is vested with authority to exercise the function of its office, including, among others, the implementation of the Revenue Code of the City of Taguig and pertinent provisions of Republic Act (R.A.) No. 7160, otherwise known the Local Government Code of 1991 (LGC), and the collection and assessment of local taxes, fees, and charges within the jurisdiction of Taguig City, represented by the now City Treasurer of the City of Taguig, Atty. J. Voltaire L. Enriquez. Pleadings, orders, notices, and other processes can be served and furnished with the incumbent City Treasurer of the City of Taguig at the City Legal Office, 4th Floor, Taguig City Hall, Gen. Luna Street, Barangay Tuktukan, 1637 Taguig City.⁶

Petitioner City of Taguig is a political subdivision of the government, existing under and by virtue of the LGC; R.A. No. 8487, otherwise known as the Charter of the City of Taguig; and other laws of the Philippines. It has legal personality to sue and be sued. It may be served and furnished with pleadings, orders, notices, and other

⁴ EB Docket, p. 58.

⁵ EB Docket, pp. 59 to 60.

⁶ EB Docket, p. 25, par. 11.

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processes at the City Legal Office, 4th Floor, Taguig City Hall, Gen. Luna Street, Barangay Tuktukan, 1637 Taguig City.⁷

Respondent Uptown Ritz Residences Condominium Association, Inc. is a condominium corporation duly incorporated and existing under the laws of the Republic of the Philippines, with principal office address at 36th Street corner 8th Avenue, Bonifacio Global City, Fort Bonifacio, Taguig City. It may be served with pleadings, orders, and other processes at its given address and/or through their counsel of record, BELLO VALDEZ & ESGUERRA, with address at 17th Floor, Robinsons Equitable Tower, ADB Avenue corner Poveda Drive, Ortigas Center, Pasig City.⁸

FACTS OF THE CASE

The following is a summary of the antecedent facts as found by the Court *a quo*:

On January 09, 2023, respondent applied to renew its business permit with the City Government of Taguig for the taxable year (TY) 2023. Pursuant to this application, the Office of the City Treasurer issued a Billing Statement imposing the following:

Mayor's Association	₱750.00
Environmental Impact Fee	7,000.00
Sanitary Inspection Fee	1,100.00
Building Inspection Fee	400.00
Electrical Inspection Fee	400.00
Plumbing Inspection Fee	250.00
Mechanical Inspection Fee	500.00
Medical/Health Fee	10.00
Fire Permit Fee	200.00
Business Plate (Sticker)	150.00
Form Fee	150.00
Signboard Fee	140.00
Fire Code RA 9514	1,657.50
Cedula Corporation	10,500.00
Barangay Fee	2,000.00
Contractors (Association)	494,947.45
Deficiency Tax	116,002.31

⁷ EB Docket, p. 25 to 26, par. 12.

⁸ EB Docket, p. 26, par. 13.

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On January 16, 2023, respondent paid the entire billing statement to avoid further surcharges and penalties.

On March 16, 2023, respondent filed an administrative claim for refund with the Office of the City Treasurer of Taguig City, contesting the following payments it made:

Environmental Impact Fee	₱7,000.00
Business Plate (Sticker)	150.00
Contractors (Association)	494,947.45
Deficiency Tax	116,002.31

Included in this claim is the **local business tax (LBT) amounting to ₱494,947.45 designated as “Contractors (Association).”**

On April 12, 2023, the City Treasurer denied the claim, which denial respondent received on April 24, 2023. It ruled that the LGC and the Taguig Revenue Code⁹ mandate the imposition and collection of taxes against all establishments engaged in activities subject to local government regulation based on their gross sales or receipts, and that there exists no basis for respondent’s exemption from local taxes.

On May 25, 2023, respondent filed a *Complaint for Refund and/or Tax Credit of Illegally Collected LBT, Environmental Impact Fee, and Business Plate Fee/Appeal of Denial of Protest* before the Metropolitan Trial Court (MeTC) of Taguig City, Branch 115, praying for the refund, plus attorney’s fees of ₱200,000.00.

On August 18, 2023, petitioners filed their *Answer*, maintaining that respondent is liable for LBT as a contractor under Section 7(d) of the Taguig Revenue Code, as it is engaged in the sale of service for a fee.

On January 29, 2024, after the termination of the preliminary conference, the MeTC referred the case to Mediation. However, as per Mediator’s Report, the Mediation failed because no agreement was reached by the parties.

⁹ An Ordinance Amending Certain Provisions of Ordinance No. 24, Series of 1993 Otherwise Known as "The Revenue Code of Taguig" As Amended, and Adopting the New Rates of Business and other Taxes Prescribed Under this Ordinance, Taguig City Ordinance No. 034-17, December 22, 2017.

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On August 12, 2024, after both parties submitted their respective pleadings, the MeTC rendered a Decision partially granting the *Complaint*. It ordered the City Government of Taguig to refund or issue a tax credit certificate in the amount of ₱677,651.09, representing the erroneously collected LBT for 2023, but denied the claims for refund of the Environmental Impact Fee, Business Plate (Sticker), attorney's fees, litigation expenses, and costs of suit. The MeTC found that petitioners failed to present sufficient proof that respondent is engaged in business activities, whether as a contractor or as an operator of a business establishment rendering services.

Petitioners filed a *Notice of Partial Appeal* as to the LBT refund on November 25, 2024, which was given due course.

On March 31, 2025, the RTC Branch 153 rendered the assailed Decision denying the partial appeal and affirming the MeTC Decision *in toto*. The RTC held that condominium corporations are generally exempt from LBT under the LGC pursuant to *Yamane v. BA Lepanto Condominium Corp (Yamane)*.¹⁰ It held that respondent, being non-stock and non-profit, was not created for business or profit, and that petitioners again failed to prove that respondent is in fact engaged in business.

On April 14, 2025, petitioners filed their *Motion for Reconsideration*, which was denied by the RTC in its Order dated April 24, 2025 for lack of new substantial issues. Petitioners received notice of the assailed Resolution on April 28, 2025.

On May 28, 2025, petitioners filed a *Motion for Extension of Time to File Petition for Review*¹¹ before the CTA *En Banc*, to which the Court *En Banc* granted,¹² and on June 13, 2025, petitioners paid the docket fees and filed the instant *Petition for Review*.¹³

In a Resolution dated July 08, 2025,¹⁴ the Court *En Banc* directed respondent to file a *Comment*. Respondent complied¹⁵ on July 24, 2025, praying for the dismissal of the *Petition for Review* for lack of merit.

¹⁰ G.R. No. 154993, October 25, 2005 [Per J. Tinga, Second Division].

¹¹ EB Docket, p. 1.

¹² EB Docket, p. 65.

¹³ EB Docket, p. 23.

¹⁴ EB Docket, p. 66.

¹⁵ EB Docket, *Comment [To the Petition for Review dated 11 June 2025] (Comment)*, p. 67.

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In a Minute Resolution dated September 11, 2025,¹⁶ the Court *En Banc* submitted the case for decision.

ASSIGNMENT OF ERROR

Petitioners anchor their *Petition for Review* on a single assigned error, thus:

THE HONORABLE REGIONAL TRIAL COURT COMMITTED
REVERSIBLE ERROR IN FINDING RESPONDENT EXEMPT
FROM PAYING LOCAL BUSINESS TAX AS CONTRACTOR¹⁷

ARGUMENTS OF THE PARTIES

Petitioners' arguments

Petitioners point to *Yamane's* qualified language ("significant degree of comfort" and "generally exempt")¹⁸ to submit that *Yamane* is not in all fours with the present controversy and cannot be treated as a binding precedent here.¹⁹ Petitioners contend that while respondent's Certificate of Incorporation may show that it was organized under the Condominium Act, its actual mode of operation reveals it to be organized with a view of earning profit or a "business" as contemplated under Section 131(d) of the LGC.²⁰ Petitioners also point out that condominium corporations have evolved to operate increasingly elaborate amenities akin to recreational clubs, making it a "contractor" under the Taguig Revenue Code which imposes LBT under Section 7(d) thereof on persons, natural or juridical, "whose activity consists essentially of the sale of all kinds of services for a fee."²¹

Petitioners argue that respondent does not enjoy exemption from LBT under the Constitution, the LGC, or any special law. Article VI, Section 28(4) of the Constitution is clear: only Congress may grant tax exemptions. Thus, tax exemptions must be categorically expressed by statute. Petitioners submit that the Supreme Court encroached on Congress' exclusive power to grant tax exemption

¹⁶ EB Docket, p. 97.

¹⁷ EB Docket, p. 28.

¹⁸ "Accordingly, and with a **significant degree of comfort**, we hold that condominium corporations are **generally exempt** from local business taxation under the Local Government Code, irrespective of any local ordinance that seeks to declare otherwise." (*Emphasis supplied*)

¹⁹ EB Docket, *Petition for Review*, pp. 28 to 29, par. 31.

²⁰ EB Docket, *Petition for Review*, p. 31, par. 39.

²¹ EB Docket, *Petition for Review*, p. 36, par. 52.

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when it ruled in *Yamane*²² that condominium corporations are generally exempt from LBT under the LGC.²³

Finally, petitioners maintain that respondent is estopped from denying that it is engaged in business, given its consistent, unprotested application for and payment of business permits in previous years. Petitioners submit that this constitutes an implied admission that respondent is engaged in business.²⁴

Respondent's counter-arguments

Respondent maintains that it is not subject to LBT. Respondent submits that petitioners misapprehend the nature of its claim: respondent is not invoking an exemption from an otherwise applicable tax; rather, respondent claims it does not fall within the class of entities subject to LBT in the first place.²⁵

Respondent argues that, in accordance with Section 9 of the Condominium Act, the collection of association dues, membership fees, and other assessments or charges is purely for the benefit of the condominium owners and is a necessary incident to its statutory purpose of overseeing, maintaining, and governing the common areas. Respondent also points to the Taguig Revenue Code's enumeration of businesses falling under the definition of "contractor," arguing that this enumeration, which is already extensive, does not include condominium corporations or condominium-related enterprises.²⁶

On the estoppel argument, respondent counters that applying for and paying business permits were a condition for operating within Taguig City and do not constitute representation of engaging in business. Upon realizing it was not liable for LBT, respondent promptly filed its administrative claim and a *Complaint* for refund before the MeTC. Nonetheless, respondent argues that petitioners failed to raise estoppel the first instance before the MeTC; thus, the theory is prohibited before this Court *En Banc*.²⁷

²² *Supra* note 10.

²³ EB Docket, *Petition for Review*, p. 33, par. 47.

²⁴ EB Docket, *Petition for Review*, p. 37, par. 54.

²⁵ EB Docket, *Comment*, p. 70, par. 9.

²⁶ EB Docket, *Comment*, pp. 71 to 72, par. 12.

²⁷ EB Docket, *Comment*, pp. 78 to 81.

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RULING OF THE COURT *EN BANC*

The *Petition for Review* is devoid of merit.

*The Court En Banc has
jurisdiction over the instant
Petition*

Under Section 7(a)(3) of R.A. No. 1125, as amended by R.A. No. 9282, in relation to Section 3(c), Rule 4 of the RRCTA, the Court *En Banc* has exclusive appellate jurisdiction to review by appeal decisions, resolutions, or orders of the RTC in local tax cases decided or resolved by them in the exercise of their appellate jurisdiction. The assailed Decision and Order were rendered by the court *a quo* in the exercise of its appellate jurisdiction over the MeTC Decision in a case for refund of LBT. This case is therefore properly cognizable by this Court *En Banc*.

The *Petition for Review* was also timely filed. Under Section 3(c), Rule 8 of the RRCTA, a party adversely affected by a decision or ruling of the RTC rendered in the exercise of its appellate jurisdiction has 30 days from receipt thereof within which to file a *Petition for Review* before this Court, which period may, upon motion, be extended for a period not exceeding 15 days for justifiable reasons.

Petitioners received the Order denying their *Motion for Reconsideration* on April 28, 2025,²⁸ giving them until May 28, 2025 within which to file their *Petition for Review*. On May 28, 2025, petitioners moved²⁹ for a 15-day extension, or until June 12, 2025. As the last day of the extended period fell on Independence Day, a legal holiday, the period continued until the next working day, or until June 13, 2025. Petitioners timely filed the *Petition for Review* by registered mail on June 13, 2025.³⁰ Accordingly, the *Petition for Review* having been seasonably filed, the Court properly acquired jurisdiction over the case.

We now turn to the crux of the controversy.

²⁸ EB Docket, *Motion for Extension of Time to File Petition for Review*, Annex “B-1,” p. 18.

²⁹ EB Docket, p. 1.

³⁰ EB Docket, p. 64.

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*The Court a quo committed no
reversible error in holding that
respondent is not liable for LBT*

Petitioners' assigned error ultimately raises one question: does respondent's activities constitute a "business" under Section 131(d)³¹ of the LGC, making it a "contractor" subject to LBT under Section 7(d)³² of the Taguig Revenue Code?

The answer is no.

Section 131(d) of the LGC defines "business" as a trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit. Thus, before respondent may be subjected to LBT, there must first be a showing that it actually conducts a trade or commercial activity for profit.

Nothing in the record serves as proof that respondent is engaged in "business" as contemplated in the LGC. The Court *a quo* affirmed the findings of the MeTC, thus:

As correctly found by the court *a quo*, condominium corporations are exempt from local business taxation under the Local Government Code, irrespective of any local ordinance that seeks to declare otherwise.

X X X

This Court finds that the general rule laid down in the case of *Yamane vs. BA Lepanto Condominium*, is applicable in this case as [respondent] is not engaged in profit-making activities.

Furthermore, [petitioners] failed to prove that [respondent] is engaged in business. Thus, the latter is not liable for local business tax. [Respondent] is likewise not liable for local business tax under the Taguig Revenue Code. **To reiterate, [petitioners] failed to establish that [respondent] is engaged in business activities. Other than [petitioners'] bare allegation that [respondent] is a contractor, or alternatively, an owner or operator of business establishment rendering or offering services, subject to local business tax, [petitioners] did not present sufficient proof to support said contention, settled is the rule that allegation does not constitute proof. (Emphasis supplied)**

³¹ Under Section 131(d) of the LGC, "business" can be defined as a "trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit."

³² Under Section 7(d) of the Taguig Revenue Code, a contractor is a person "whose activity consists essentially of the sale of all kinds of services for a fee."

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This Court *En Banc* agrees with the findings of the MeTC and the RTC. It is settled that the factual findings of trial courts, when affirmed by the appellate court below, are accorded great weight.

Notably, petitioners claim that respondent is subject to LBT appears solely based on its assertion that condominium corporations have evolved to operate increasingly elaborate amenities akin to recreational clubs. However, this assertion is merely a generalization on the nature of condominium corporations, without any specific evidence to substantiate it. Petitioners point to no financial statement nor showing that respondent's amenities are leased or opened to non-members or the public.

Absent such proof, this Court has no basis to disturb the factual findings of the MeTC and the RTC. A condominium corporation acting within the purposes for which it is established under Section 10 of the Condominium Act engages in no "business" within the meaning of Section 131(d) of the LGC.

Nor may respondent be deemed a "contractor" doing business under the Taguig Revenue Code. The same Article imposing LBT on contractors defines the term thus:

As used in this Article, **the term contractor shall include** general engineering, general building and specialty contractors as defined under applicable laws, filling, demolition and salvage works contractors, proprietors or operators of mine drilling apparatus, proprietors or operators of computer services/rental, proprietors or operators or dockyards, persons engaged in the installation of water system, and gas or electric light, heat, or power, proprietors or operators of smelting plants; engraving, plating, and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging; proprietors or operators of furniture shops and establishments for planting or surfacing and recutting of lumber, sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry-cleaning or dyeing establishments, steam laundries, and laundries using washing machines, proprietors or owners of shops for the repair of any kind of mechanical and electrical devices, instrument, apparatus, or furniture and shoe repairing by machine or any mechanical contrivance, proprietors of tailor shops, dress shops, milliners and hatters, beauty parlors, barbershops, massage clinics, sauna Turkish and Swedish baths, slenderizing and building saloons and similar establishments; photographic studios; funeral parlors; proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths, and house or sign

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painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not devoted principally to the publication of advertisements; business agents, private detective or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors. (*Emphasis supplied*)

Condominium corporations are conspicuously absent from this enumeration, and bear no resemblance to the businesses listed, all of which are commercial establishments offering services to the public for profit.

Elementary is the rule that **tax impositions are strictly construed against the government and liberally in favor of the taxpayer**. Since a tax is a burden, statute must clearly and expressly show that it reaches the taxpayer, with any ambiguity resolved against the imposition rather than against the taxpayer.³³

This is distinct from where an exemption is actually invoked, whereby **tax exemptions are strictly construed against the taxpayer and liberally in favor of the taxing authority**. An exemption is treated as a surrender of the State's taxing power such that it will not be presumed absent clear statutory language.³⁴

Contrary to petitioner's arguments, the present case properly falls under the rules on tax impositions, not exemption. Respondent never invoked a statute excusing it from an otherwise established LBT liability. It maintains only that its activities do not meet the statutory definition of "business," which the lower Courts affirmed.

To be clear, the Court notes that petitioners' framing of this controversy as one of exemption is traceable to the case of *Yamane* itself, where the Supreme Court used the word "exempt" in holding that condominium corporations are "generally exempt" from LBT. However, "generally exempt" in *Yamane* is best understood as shorthand for a *taxability* conclusion, and not as the Supreme Court deciding a question of exemption in the technical sense described above.

³³ *Medicard Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 222743, April 5, 2017 [Per J. Reyes, Third Division], citing *Commissioner of Internal Revenue v. Fortune Tobacco Corp.*, G.R. Nos. 167274-75, July 21, 2008 [Per J. Tinga, Second Division].

³⁴ *Smart Communications, Inc. v. City of Davao*, G.R. No. 155491, September 16, 2008 [Per J. Nachura, Third Division].

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Since *Yamane* resolves a question of taxability and not of exemption, petitioners' argument that its application encroaches on Congress' exclusive power under Article VI, Section 28(4) of the Constitution to grant tax exemptions does not hold. The Supreme Court in *Yamane*, and this Court *En Banc* in applying it, do no more than construe the statutory definition of "business" under the LGC.

Having disposed of the meat of the issue, We move to the issue of estoppel.

*Petitioners' estoppel argument
fails on both procedural and
substantive grounds*

Petitioners maintain that respondent is estopped from denying that it is engaged in business when it continually applied and paid for business permits in previous years. Petitioners claim such representation constitute an admission that it is engaged in business.

Petitioners' argument fails to persuade.

At the outset the issue of estoppel was not raised before the MeTC and is invoked only for the first time on appeal. It is settled that a party cannot change its theory of the case on appeal or raise an issue that was not brought before the Court below. On this ground alone, petitioners' argument is rejected.

Nonetheless, the argument likewise fails on the merits.

Estoppel by conduct arises when a party, by declaration, act, or omission, intentionally and deliberately leads another to believe a material fact to be true and to act upon such belief, such that the former is thereafter precluded from taking a position inconsistent therewith.³⁵

None of this, however, describes what actually happened between the parties.

Estoppel by conduct punishes a party for misleading another into a false belief and then trying to profit from that deception. In this

³⁵ *De Castro v. Ginete*, G.R. No. L-30058 (Resolution), March 28, 1969 [Per J. Zaldivar, *En Banc*].

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case, respondent did not tell petitioners anything false, nor were petitioners misled about anything.

Respondent's act of applying for and paying a business permit was not a "representation;" rather, it was compliance with a regulatory requirement for operating a condominium association. Moreover, petitioners as the taxing authorities that issued and enforce the Taguig Revenue Code cannot claim to have been misled by respondent's permit payments. Petitioners were and are in at least as good a position as respondent to know whether respondent's activities constitute "business" under the law they themselves enforce.

Accordingly, absent any material representation, respondent was not estopped from disputing the characterization of its activities as a "business" under the LGC which may or may not be subject to LBT.

In sum, this Court finds no reversible error in the assailed Decision. The MeTC and RTC both arrived at the same finding: respondent's collection of association dues and amenity fees from its own members was nothing more than the ordinary upkeep of a condominium project, not the pursuit of profit. Petitioners went before this Court offering only the same argument that failed before. Assertion repeated does not ripen into proof merely by being elevated into appeal.

WHEREFORE, premises considered, the *Petition for Review* is **DENIED** for lack of merit. The Decision dated March 31, 2025 and the Order dated April 24, 2025 of the Regional Trial Court of Taguig City, Branch 153, in SCA Case No. 358, are hereby **AFFIRMED**.

SO ORDERED.


HENRY S. ANGELES
Associate Justice

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WE CONCUR:

(ON OFFICIAL BUSINESS)

MA. BELEN M. RINGPIS-LIBAN

Presiding Justice

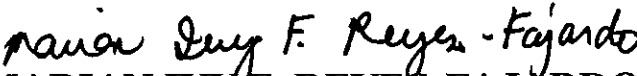

JEAN MARIE A. BACORRO-VILLENA

Associate Justice

(ON OFFICIAL BUSINESS)

MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice


MARIAN IVY F. REYES-FAJARDO

Associate Justice


LANEE S. CUI-DAVID

Associate Justice


CORAZON G. FERRER-FLORES

Associate Justice


PAOLO S. TESTON

Associate Justice


DEBBIE JEAN CENTENO-DIJAMCO

Associate Justice

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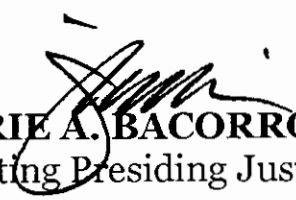
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CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.


JEAN MARIE A. BACORRO-VILLENA
Acting Presiding Justice