REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

PHILAMCARE HEALTH SYSTEMS, INC., *Petitioner,*	**C.T.A. CASE NO. 6405**
	Members:
-versus-	CASTAÑEDA, JR., Chairperson UY, and PALANCA-ENRIQUEZ, JJ.
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** SEP 0 8 2008 8:40 a.m.

x -- x

RESOLUTION

PALANCA-ENRIQUEZ, J.:

This resolves:

1) petitioner's "Motion for Reconsideration and For Admission of Attached Judicial Affidavit" of the Resolution dated May 16, 2008, filed on June 10, 2008;

2) respondent's "Comment" filed on July 11, 2008; and

3) petitioner's "Compliance" filed on August 8, 2008.

On May 16, 2008, this Court issued a Resolution denying petitioner's "Manifestation and Motion" praying for the withdrawal of its Petition for Review and cancellation of the assessment against it due to its

ane

availment of tax amnesty for petitioner's failure to comply with the prescribed requirements of RA 9480, to wit:

1) no evidence that petitioner filed the required documents with the BIR, pursuant to *Section 2* of *RA 9480*;

2) failure to declare the necessary information in the SALN, as required by *Section 3* of *RA 9480* and *Section 8, Rule IV of the Rules and Regulations to Implement RA 9480*; and

3) petitioner failed to completely pay its tax amnesty as the basis of its computation is not accurate.

After a careful consideration of petitioner's "Motion For Reconsideration and For Admission of Attached Judicial Affidavit" and its "Compliance", the Court finds merit in the motion.

At the outset, it must be stressed that a taxpayer desiring to avail of the benefits of a tax amnesty must comply with the requirements prescribed under *Section 2 of RA 9480*, which provides:

> "SEC. 2. *Availment of the Amnesty.* – Any person, natural or juridical, who wishes to avail himself of the tax amnesty authorized and granted under this Act shall file with the Bureau of Internal Revenue (BIR) a notice and Tax Amnesty Return accompanied by a Statement of Assets,

ool

> Liabilities and Networth (SALN) as of December 31, 2005, in such form as may be prescribed in the implementing rules and regulations (IRR) of this Act, and pay the applicable amnesty tax within six months from the effectivity of the IRR."

Moreover, under its Implementing Rules and Regulations, and as further prescribed in *Revenue Memorandum Circular (RMC) No. 19-2008*, entitled "Circularizing the Full Text of a Basic Guide on the Tax Amnesty Pursuant to Republic Act No. 9480 (Tax Amnesty Act of 2007)", a taxpayer availing of the program must present the original or certified true copies of the following documents:

> Forms to be submitted are:
> 1)Notice of Availment of Tax Amnesty
> 2)Statement of Assets, Liabilities and Networth (SALN)
> 3)Tax Amnesty Return (BIR Form No. 2116)
> 4)Payment Form (BIR Form No. 0617)

During the Commissioner's Hearing on August 6, 2008, petitioner presented the original documents relative to its availment of tax amnesty for comparison with the photocopies of the documents previously presented in its "Manifestation and Motion", "Motion for Reconsideration and For Admission of Attached Judicial Affidavit" and "Compliance".

In its Motion for Reconsideration, petitioner attached copies of the following documents, which were stamped "received" by the LT-Document Processing Quality Assurance Division of the BIR on June 10, 2008, to wit:

1. Notice of Availment of Tax Amnesty	Exhibit "OOO-1"
2. Original and Amended Statement of Assets, Liabilities and Net Worth as of December 31, 2005	Exhibits "OOO-3" and "OOO-3-a"
3. Tax Amnesty Payment Form	Exhibit "OOO-2"
4. Tax Amnesty Return for Taxable Year 2005	Exhibit "OOO-4"
5. LBP Payment Slip	Exhibit "OOO-5"

Petitioner also submitted to the Court a copy of the complete details relative to its original and amended SALN as of December 31, 2005, as evidenced by *Exhibits "RRR"* to *"RRR-13"*, which was received by the LT-Document Processing Quality Assurance Division of the BIR on August 5, 2008.

With the subsequent filing of the prescribed documents with the BIR, as evidenced by the stamped "received" on said documents and the BIR's acceptance, the Court finds that petitioner has fully complied with the provisions of *RA 9480* and its implementing rules and regulations. We, therefore, reconsider and set aside Our Resolution dated May 16, 2008, denying petitioner's "Manifestation and Motion" praying for the withdrawal of the petition. Considering, therefore, that petitioner has

aal

fully complied with the prescribed requirements of RA 9480, We have no recourse, but to **GRANT** petitioner's "Motion for Reconsideration".

WHEREFORE, foregoing premises considered, the instant Petition for Review is hereby deemed **WITHDRAWN,** and the case is considered **CLOSED** and **TERMINATED**, subject to the provisions of RA 9480.

SO ORDERED.

OLGA PALANCA-ENRIQUEZ
Associate Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice