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B. Jurisdiction

- The Court of Tax Appeals has exclusive appellate jurisdiction to review by appeal, the following:

1.1. Decisions of the Commissioner of Internal Revenue in cases involving disputed assessment, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or other matters arising under the National Internal Revenue Code or other law or part of law administered by the Bureau of Internal Revenue;

1.2. Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges; seizure, detention or release of property affected; fines, forfeitures or other penalties imposed in relation thereto; or other matters arising under the Customs Law or other law or part of law administered by the Bureau of Customs [Rep. Act. No. 1125 (1954), Sec. 7]; and

1.3. Decisions of the Secretary of Finance, such as in the imposition of dumping or countervailing duty [Tariff and Customs Code, Sec. 301, as amended by Pres. Decree No. 1464 (1978)], and in automatic review, cases where such decision of the Secretary of Finance is adverse to the taxpayer (Tariff and Customs Code, Sec. 2315).

- The appellate jurisdiction of the Court of Tax Appeals to review the decisions of the provincial or city Boards of Assessment Appeals in cases involving the assessment and taxation of real property or other matters arising under the Assessment Law, including rules and regulations relative thereto [Rep. Act. No. 1125 (1954), Sec. 7(3)], has been transferred to the Central Board of Assessment Appeals pursuant to Pres. Decree No. 76 (1972), Pres. Decree No. 464 (1974) (Real Property Tax Code); and Rep. Act No. 7160 (1992) (Local Government Code).[1]

- Judgments or final orders of the Court are appealable to the Court of Appeals within fifteen (15) days from notice of the judgment or final order or resolution or from the denial of the motion for new trial or reconsideration (Rules of Civil Procedure [1997], Rule 43, Secs. 3 and 4).[2]

C. Qualifications OF OFFICERS

The Court of Tax Appeals has an Executive Clerk of Court III (Clerk of Court), two (2) Executive Clerks of Court II (Deputy Clerks of Court), and three (3) Division Chiefs. They are appointed by the Supreme Court upon recommendation of the Presiding Judge.

1. Executive Clerk of Court III (Clerk of Court)

Education - Bachelor of Laws

Experience - Ten (10) years or more in the practice of law or has been Clerk of Court or Deputy Clerk of Court of a Regional Trial Court or its equivalent for the same period of time

Training - Twenty-four (24) hours of relevant training in management and supervision

Eligibility - Rep. Act No. 1080 (Bar)

2. Executive Clerk of Court II (Deputy Clerk of Court)

Education - Bachelor of Laws

Experience - Five (5) years or more in the practice of law or has been Clerk of Court or Deputy Clerk of Court for the same period of time

Training - Twenty-four (24) hours of relevant training in management and supervision

Eligibility - Rep. Act No. 1080 (Bar)

3. Court Attorney V (Chief of the Legal and Technical Services Division)

Education - Bachelor of Laws

Experience - Three (3) years of relevant experience

Training - Sixteen (16) hours of relevant training

Eligibility - Rep. Act No. 1080 (Bar)

4. Chief Judicial Staff Officer (Administrative Division)

Education - Bachelor's Degree

Experience - Five (5) years of relevant experience

Training - Twenty-four (24) hours of training in management and supervision

Eligibility - Career Service Professional or Rep. Act No. 1080 (Bar)

5. Chief Judicial Staff Officer (Finance Division)

Education - Bachelor's Degree in Commerce or Business Administration, major in Accounting; or Bachelor of Laws with twenty-four (24) units in Accounting

Experience - Three (3) years of progressively responsible experience in the supervision and review of budget preparation and administration of budget operations, and in planning, directing, coordination and supervision of fiscal activities

Training - Twenty-four (24) hours of training in management and supervision

Eligibility - Career Service Professional or Rep. Act No. 1080 (CPA)

D. Functions and Duties

1. Executive Clerk of Court III

1.1. Adjudicative Support Functions

1.1.1. Before Trial

1.1.1.1. Supervises the receiving and docketing of cases and reviews whether docket fees are properly paid pursuant to Sec. 1, Rule 17 of the Rules of the Court of Tax Appeals (CTA) as amended by the Supreme Court resolution en banc dated April 14, 1998, A.M. No. 85-3-001-CTA;

1.1.1.2. Signs summonses;

1.1.1.3. Signs notices of service of summons;

1.1.1.4. Prepares orders re: extension to file answer/responsive pleading;

1.1.1.5. Signs notices of pre-trial and notices of hearing of motions;

1.1.1.6. Attends pre-trial and hearing of motions on Friday mornings, in the absence of one of the Executive Clerks of Court II;

1.1.1.7. Takes down notes during pre-trial and hearing of motions;

1.1.1.8. Calendars cases for hearing before the Executive Clerks of Court and the Court;

1.1.1.9. Signs certificates of appearance;

1.1.1.10. Prepares and signs minutes of pre-trial;

- 1.1.1.11. Prepares orders re: extension to file joint stipulation of facts and issues and availment of services of an independent CPA;
- 1.1.1.12. Prepares resolutions re: pre-trial and motions heard;
- 1.1.1.13. Conducts hearing for the marking and comparison of exhibits of the party litigant upon request duly approved by the Court;
- 1.1.1.14. Prepares and signs minutes of commissioner's hearings;
- 1.1.1.15. Signs notices of hearings;
- 1.1.1.16. Signs subpoena duces tecum and subpoena ad testificandum;
- 1.1.1.17. Signs notices of subpoenas;
- 1.1.1.18. Signs Notices of Resolutions; and
- 1.1.1.19. Takes charge of out-of-town Court hearings by:
 - Coordinating with the RTC officer if venue is in the Visayas or Mindanao, or with the Court of Appeals if venue is in Baguio City, for the available courtroom;
 - Determining the number of cases to be heard;
 - Calendaring of cases; and
 - Issuing notices of hearings to the parties.

1.1.2. During Trial

- 1.1.2.1. Attends Court sessions in the absence of one of the Executive Clerks of Court II;
- 1.1.2.2. Calls all the cases calendared for the day;
- 1.1.2.3. Administers the oath to witnesses;
- 1.1.2.4. Marks exhibits in open court;
- 1.1.2.5. Compares exhibits in the absence of opposing counsel;
- 1.1.2.6. Takes down notes on the proceedings;
- 1.1.2.7. Calendars the cases set/reset before the Executive Clerk of Court and before the Court; and
- 1.1.2.8. Signs certificates of appearance.

1.1.3. After Trial

- 1.1.3.1. Conducts raffle in open court of cases submitted for decision;
- 1.1.3.2. Issues a certifications relative to cases raffled;
- 1.1.3.3. Prepares and signs the minutes of hearings;
- 1.1.3.4. Prepares resolutions re:filing of Formal Offer of Evidence, Comment/Opposition, Reply and Memorandum;
- 1.1.3.5. Prepares orders re: extension of time to file Formal Offer of Evidence, Comment/Opposition, Reply and Memorandum;
- 1.1.3.6. Signs notices of hearings in cases of continuances;
- 1.1.3.7. Signs notices of resolutions;
- 1.1.3.8. Prepares orders re: Formal Offer of Evidence submitted for resolution;
- 1.1.3.9. Prepares resolutions re: cases submitted for decision;
- 1.1.3.10. Attests to dates of promulgation of Decisions and Resolutions;
- 1.1.3.11. Signs notices of decisions;
- 1.1.3.12. Prepares and signs Entries of Judgment;
- 1.1.3.13 Prepares the Writs of Execution for signature of the Judges;

- 1.1.3.14. Approves written requests for certified true copies of Court records;
- 1.1.3.15. Elevates the entire Court records to the Court of Appeals/Supreme Court, including Bureau of Internal Revenue or Bureau of Customs' records, if any, when the CTA decision is appealed;
- 1.1.3.16. Answers queries re: status of cases; and
- 1.1.3.17. Prepares CTA Circulars.

1.2. Non-Adjudicative Functions

- 1.2.1. Takes charge of the administrative and financial operations of the CTA and exercises general or administrative supervision over subordinate officials and employees, except the coterminous staff;
- 1.2.2. Reviews and signs the Monthly Report of Cases submitted to the Statistics Division, Office of the Court Administrator, Supreme Court;
- 1.2.3. Prepares the Annual Report of the CTA to be signed by the Presiding Judge, and to be submitted to the Supreme Court, Senate, House of Representatives, and the Department of Budget and Management;
- 1.2.4. Prepares various communications/letters to government and private agencies for signature of the Presiding Judge;
- 1.2.5. Signs and indorses Service Records, applications for Salary and Policy Loans, and applications for Retirement/Survivorship/Employees Compensation of the officials and employees of the Court;
- 1.2.6. Signs/approves applications for vacation/sick leave, special privilege leave and forced leave of absence of employees of the Court with salary grade 17 and below;
- 1.2.7. Recommends approval of applications for vacation/sick leave, special privilege leave and forced leave of absence of employees of the Court with salary grade 18 and above;
- 1.2.8. Sits as a member of the Selection and Promotion Board;
- 1.2.9. Sits as chairperson of the Board of Directors of the CTA Health and Welfare Plan;
- 1.2.10. Signs vouchers, checks and payrolls in the absence of the Chief Judicial Officer (Administrative Officer);
- 1.2.11. Signs the clearance of resigning or transferring employees;
- 1.2.12. Prepares CTA Memorandum Orders; and
- 1.2.13. Performs other related tasks that may be assigned by the Presiding Judge.

2. Executive Clerk of Court II

2.1. Adjudicative Support Functions

2.1.1. Before Trial

- 2.1.1.1. Prepares orders re: extension to file Answer/responsive pleading;
- 2.1.1.2. Signs notices of pre-trial and notices of hearing of motions;
- 2.1.1.3. Attends pre-trial and hearings of motions on Friday morning;
- 2.1.1.4. Calendars cases for hearings before the Executive Clerks of Court and the Court;
- 2.1.1.5. Takes down notes during pre-trial and hearings of motions;
- 2.1.1.6. Signs Certificates of Appearance;
- 2.1.1.7. Prepares and signs Minutes of Pre-Trial;
- 2.1.1.8. Prepares orders re: extension to file Joint Stipulation of Facts and Issues and availment of services of an independent CPA;
- 2.1.1.9. Prepares Resolutions re: pre-trial and motions heard;
- 2.1.1.10. Conducts hearings for the marking and comparison of exhibits of the party litigant upon request duly approved by the Court;

2.1.1.11. Prepares and signs Minutes of Commissioner's hearings;

2.1.1.12. Signs notices of hearings; and

2.1.1.13. Signs Notices of Resolutions.

2.1.2. During Trial

2.1.2.1. Attends Court sessions;

2.1.2.2. Calls all the cases calendared for the day;

2.1.2.3. Administers the oath to witnesses;

2.1.2.4. Marks exhibits in open court;

2.1.2.5. Compares exhibits in the absence of opposing counsel;

2.1.2.6. Takes down notes on the proceedings;

2.1.2.7. Calendars the cases set/reset before the Executive Clerk of Court and before the Court; and

2.1.2.8. Signs Certificates of Appearance.

2.1.3. After Trial

2.1.3.1. Conducts raffle in open court of cases submitted for decision;

2.1.3.2. Issues a certification relative to cases raffled;

2.1.3.3. Prepares and signs the minutes of hearings;

2.1.3.4. Prepares resolutions refiling of Formal Offer of Evidence, Comment/Opposition, Reply and Memorandum;

2.1.3.5. Prepares orders re: extension of time to file Formal Offer of Evidence, Comment/Opposition, Reply and Memorandum;

2.1.3.6. Signs notices of hearings in cases of continuances;

2.1.3.7. Certifies photocopied documents/papers as true copies of Court records; and

3. Court Attorney V (Chief of the Legal and Technical Services Division)

3.1. Duties and Responsibilities:

3.1.1. Supervises the operational activities of the Legal and Technical Services Division (LTSD) to expedite action on cases and queries referred to it and adopts methods as are necessary to assist the Court in carrying out the function of dispensing justice effectively;

3.1.2. Reviews and evaluates memoranda and reports on researches of the members of the staff containing facts and recommendations thereon to serve as basis for order, resolution or decision by the Court;

3.1.3. Prepares legal opinions on controversies and queries referred by special assignments;

3.1.4. Confers with judges in relation to internal administration and other official matters;

3.1.5. Represents the LTSD and/or the Court in conferences and meetings with other agencies of the government;

3.1.6. Supervises the keeping and maintenance of the Court's library, the preparation of digests, indexes and listing of Court decisions;

3.1.7. Performs research work for the Office of the Judges with respect to various legal issues pending in Court; and

3.1.8. Performs other duties as may be assigned by the Presiding Judge from time to time.

4. Chief Judicial Staff Officer (Administrative Division)

4.1. Duties and Responsibilities:

4.1.1. Handles the personnel and implements the Civil Service Law, rules and regulations relative thereto;

- 4.1.2. Signs all vouchers, payroll, appointments and checks issued by the Court;
- 4.1.3. Supervises the performance of general housekeeping services in the Court premises;
- 4.1.4. Assists in the supervision of the security guards assigned in the Court premises;
- 4.1.5. Receives persons seeking assistance, hears and acts on their requests;
- 4.1.6. Implements established work schedules;
- 4.1.7. Ensures that subordinates meet work deadlines;
- 4.1.8. Works within established lines of authority and responsibility; and
- 4.1.9. Performs other duties as the exigency of the service demands.

5. Chief Judicial Staff Officer (Finance Division)

5.1. Duties and Responsibilities:

- 5.1.1. Supervises the fiscal affairs of the Court of Tax Appeals, including planning, directing and supervising systematic accounting procedures for all financial transactions of the Court;
- 5.1.2. Coordinates the preparation of the Court's budget estimates, financial reports and the related statistical data thereof;
- 5.1.3. Initiates and recommends plans and formulas for more effective utilization of funds allocated to the Court;
- 5.1.4. Represents the Court of Tax Appeals in conferences and conventions on fiscal management when authorized;
- 5.1.5. Acts as the Court's financial adviser; and
- 5.1.6. Performs such other related functions as may be assigned by the Court.

E. CASE FLOW CHART

G. LEGAL FEES

1. DOCKET FEES [3]

For filing an action or proceeding, including petition for intervention, and for all services in the same, if the sum claimed, or the amount of the disputed tax or customs assessment, inclusive of interest, penalties and surcharges, or value of the article or property in seizure cases, is:

- (a) Not more than 50,000.00..... P 200.00
- (b) More than P50, 000.00 but less than P200, 000.00.....
1,000.00
- (c) P200, 000.00 but less than P400, 000.00.....
1,500.00
- (d) P400, 000.00 but less than P600, 000.00.....
2,500.00
- (e) P600, 000.00 but less than P800, 000.00.....
4,000.00
- (f) P800, 000.00 but less than P1, 000,000.00.....
5,000.00
- (g) For each P1, 000.00 in excess of
P1, 000,000.00.....
7.00

but in no case shall the total filing fee exceed the sum of.....
50,000.00

(h) When the value of the subject matter
cannot be estimated.....

3,000.00

In customs seizure or forfeiture cases, the value of the property or article seized or declared forfeited shall be the appraised value or the redemption price, if any, as determined by the Commissioner of Customs, whichever is higher.

In case the value of the property or article seized or declared forfeited, or the sum claimed by the taxpayer or assessed by the Commissioner of Internal Revenue, as definitely appraised by the Court is more than the value or sum stated in the petition, the difference of fee shall be assessed and order for payment included in the decision.

2. STENOGRAPHER'S FEES [4]

Stenographers shall give certified transcript of notes taken by them to every person requesting the same upon payment of (a) six (P6.00) pesos for each page of not less than two hundred and fifty words before the appeal is taken and (b) three pesos and sixty centavos (P3.60) for the same page, after the filing of the appeal; provided, however, that one-third of the total charges shall be paid to the Court and the remaining two-thirds to the stenographer concerned.

3. Witness' Fees[5]

The witness' fees shall be one hundred (P100.00) pesos per day, inclusive of travel time.

4. Other Fees

4.1. For certified copies of any paper, record, decree, judgment, or entry thereof for each page, four (P4.00) pesos; [6]

4.2. For certification, fifteen (P15.00) pesos [7] ; and

4.3. For motions for postponement after completion of the pre-trial stage, one hundred pesos (P100.00) for the first, and an additional fifty pesos (P50.00) for every postponement thereafter based on that for the immediately preceding motion: Provided, however, that no fee shall be imposed when the motion is found to be based on justifiable and compelling reason. [8]

H. CIRCULARS

REPUBLIC OF THE PHILIPPINES COURT OF TAX APPEALS QUEZON CITY

CIRCULAR NO. 1-95

SUBJECT: CTA Rules governing the presentation of voluminous documents as evidence such as receipts, invoices and vouchers

In accordance with the announced policy of the court and in the interest of speedy administration of justice, the Court hereby promulgates the following rules governing the presentation of voluminous documents and/or long accounts, such as receipts, invoices and vouchers, as evidence to establish certain facts, pursuant to Section 3(c), Rule 130 of the Rules of Court and the doctrine enunciated in *Compania Maritima vs. Allied Free Workers Union* (77 SCRA 24), as well as Section 8 of Republic Act No. 1125.

- The party who desires to introduce as evidence such voluminous documents must present: (a) Summary containing the total amount/s of the tax account or tax paid for the period involved and a chronological or numerical list of the numbers, dates and amounts covered by the invoices or receipts; and (b) a Certification of an independent Certified Public Accountant attesting to the correctness of the contents of the summary after making an examination and evaluation of the voluminous receipts and invoices. Such summary and certification must properly be identified by a competent witness from the accounting firm.

- The method of individual presentation of each and every receipt or invoice or other documents for marking, identification and comparison with the originals thereof need not be done before the Court or the Commissioner anymore after the introduction of the summary and CPA certification. It is enough that the receipts, invoices and other documents covering the said accounts or payments must be pre-marked by the party concerned and submitted to the Court in order to be made accessible to the adverse party whenever he/she desires to check and verify the correctness of the summary and CPA certification. However, the originals of the said receipts, invoices or documents should be ready for verification and comparison in case doubt on the authenticity of the particular documents presented is raised during the hearing of the case.

Be guided accordingly.

Quezon City, Metro Manila, January 25, 1995.

ERNESTO D. ACOSTA

Presiding Judge

RAMON O. DE VEYRA

Associate Judge MANUEL K. GRUBA

Associate Judge

CIRCULAR NO. 10-97

SUBJECT: Amending CTA Circular No. 1-95 - Rules governing the presentation of voluminous documents as evidence such as receipts, invoices, vouchers or long accounts.

In the interest of speedy administration of justice, the Court hereby promulgates the following rules governing the presentation of voluminous documents and/or long accounts, such as receipts, invoices and vouchers, as evidence to establish certain facts pursuant to Section 3(c), Rule 130 of the Rules of Court and the doctrine enunciated in *Compania Maritima vs. Allied Free Workers Union* (77 SCRA 24), as well as Section 8 of Republic Act No. 1125:

- The party who desires to introduce as evidence such voluminous documents must, after motion and approval by the Court, present: (a) a Summary containing, among others, a chronological listing of the numbers, dates and amounts covered by the invoices or receipts and the amount/s of tax paid; and (b) a Certification of an independent Certified Public Accountant attesting to the correctness of the contents of the summary after making an examination, evaluation and audit of the voluminous receipts and invoices. The name of the accountant or partner of the firm in charge must be stated in the motion so that he/she can be commissioned by the Court to conduct the audit and, thereafter, testify in Court relative to such summary and certification pursuant to Rule 32 of the Rules of Court.

- The method of individual presentation of each and every receipt, invoice or account for marking, identification

and comparison with the originals thereof need not be done before the Court or Clerk of Court anymore after the introduction of the summary and CPA certification. It is enough that the receipts, invoices, vouchers or other documents covering the said accounts or payments to be introduced in evidence must be pre-marked by the party concerned and submitted to the Court in order to be made accessible to the adverse party who desires to check and verify the correctness of the summary and CPA certification. Likewise, the originals of the voluminous receipts, invoices or accounts must be ready for verification and comparison in case doubt on the authenticity thereof is raised during the hearing or resolution of the formal offer of evidence.

Be guided accordingly.

Quezon City, Metro Manila, October 6, 1997.

ERNESTO D. ACOSTA

Presiding Judge

AMANCIO Q. SAGA

Associate Judge RAMON O. DE VEYRA

Associate Judge

CIRCULAR NO. 8-98

TO: OFFICE OF THE SOLICITOR GENERAL, COMMISSIONER OF INTERNAL REVENUE, COMMISSIONER OF CUSTOMS AND ALL MEMBERS OF THE INTEGRATED BAR OF THE PHILIPPINES.

SUBJECT: Pre-trial Procedure

Pursuant to Section 2, Rule 1 of the 1997 Rules of Civil Procedure, as amended, and in relation to Section 1, Rule 16 of the Rules of the Court of Tax Appeals, the Court hereby adopts the rules on Pre-trial prescribed under Rule 18 of said Rules of Civil Procedure for the purpose of aiding the Court, the counsel and/or party-litigants in arriving at a more expeditious settlement, adjudication or disposition of internal revenue and customs cases.

This circular shall take effect thirty (30) days after its issuance.

Quezon City, August 18, 1998.

ERNESTO D. ACOSTA

Presiding Judge

AMANCIO Q. SAGA

Associate Judge RAMON O. DE VEYRA

Associate Judge

[1] Court of Tax Appeals' Annual Report for Calendar Year 2000 submitted to the OJC Supreme Court on May 8, 2001, page 3.

[2] Ibid.

[3] Supreme Court resolution en banc dated April 14, 1998, A.M. 85-3-001-CTA; issue released June 11, 1998 (94 O.G. 3946 [June 1, 1998]).

[4] Supreme Court resolution amending Rule 141 (Legal Fees) of the Rules of Court, A.M. No. 00-2-01-SC, effective March 1, 2000, Sec. 10.

[5] Ibid., Sec. 13, par. (a).

[6] Ibid., Sec. 7, par. (j).

[7] Ibid.

[8] Ibid., Sec. 20, par. (b).

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