

COLLECTOR OF INTERNAL REVENUE, PETITIONER VS. ANTONIO CAMPOS RUEDA, RESPONDENT.

G.R. No. L-13250. May 30, 1962

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SUMMARY

Maria Cerdeira, a permanent resident of Tangier, died in 1955, leaving intangible properties in the Philippines. The Collector of Internal Revenue assessed deficiency estate and inheritance taxes due on the transfer of her intangible personal properties, which her administrator refused to pay, claiming exemption from payment under the reciprocal provision of Sec. 122 of the Tax Code. The Court of Tax Appeals reversed the Collector. On review, the Supreme Court remanded the case to the Tax Court.

RULING

Whereas Sec. 122 of the Philippine Tax Code speaks of "intangible personal property" in both subdivisions (a) and (b), the the alleged laws of Tangier refer to "bienes muebles situados en Tanger", "bienes muebles radicanfces en Tanger", "movables" and "movable property".

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