

AMENDING SECTION 4, LETTER H OF AMENDED ADMINISTRATIVE CIRCULAR NO. 35-2004

ADMINISTRATIVE CIRCULAR NO. 14-2005, August 20, 2004

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WHEREAS, the Court of Tax Appeals has pointed out that Section 4, letter H of the Amended Administrative Circular No. 35-2004 (Guidelines in the Allocation of the Legal Fees Collected Under Rule 141 of the Rules of Court, As Amended, Between the Special Allowance for the Judiciary Fund (SAJ) and the Judiciary Development Fund (JDF) has failed to provide for the sharing between both for the filing fee of P10.00 for each P1,000.00 in excess of P7,500,000.00 but not beyond P50 Million. The sharing should be: (1) JDF – P1; SAJ – P9.

NOW, THEREFORE, Section 4, letter H of the Amended Administrative Circular No. 35-2004 promulgated on 20 August 2004 is hereby amended to read as follows:

Sec. 4

JDF

SAJ

H – P7,500,000.00 OR MORE ON THE FIRST P7,500,000.00, THE FEE SHALL BE P50,500.00, AND FOR EACH P1,000.00, IN EXCESS OF P7,500,000.00, THE FEE SHALL BE P10.00; PROVIDED THAT FOR ASSESSMENTS BEYOND P50 MILLION, THE FILING FEE FOR THE EXCESS SHALL BE THE EQUIVALENT OF ONE-HALF (1/2) OF ONE (1%) PER CENTUM

50,300.00

1.00

200.00

9.00

1/2

This amendment shall be retroactive to the date of effectivity of Amended Administrative Circular No. 35-2004.

The Court of Tax Appeals may make the corresponding correction or adjustment of the sharing covered by this amendment on legal fees heretofore collected.

(Sgd.) HILARIO G. DAVIDE, JR.

Chief Justice

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