

IN THE MATTER OF DECLARATORY RELIEF ON THE VALIDITY OF BIR REVENUE MEMORANDUM CIRCULAR NO. 65-2012 “CLARIFYING THE TAXABILITY OF ASSOCIATION DUES, MEMBERSHIP FEES AND OTHER ASSE...

Ponente: BATO, JR., J.

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BATO, JR., J.:

It appearing from the records that the subject matter of the instant appeal is the Resolution dated 05 September 2013 of the RTC-Branch 146, Makati City, declaring “to have been invalidly issued” BIR Revenue Memorandum Circular No. 65-2012 dated 31 October 2012 which imposed 12% value added tax and 32% income tax on association dues/membership fees and other charges collected by condominium corporation from its members and tenants, taking into account Section 7 (a) of Republic Act No. 9282 (which took effect on 23 April 2004) which expressly provides that the Court of Tax Appeals has exclusive appellate jurisdiction over “Decisions, orders or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction,” considering that the Court of Tax Appeals is a highly specialized body specifically created for the purpose of reviewing tax cases and resolving tax problems,[1] the instant appeal is hereby DISMISSED outright for lack of jurisdiction over the nature and subject matter of the action.

The Compliance/Manifestation dated 16 May 2014 of RTC Judge Encarnacion Jaja G. Moya and Branch Clerk of Court Therese Lynn R. Bandong, Manifestations dated 29 May 2014 and 30 May 2014 of First E-Bank Tower Condominium Corporation and the Manifestation dated 02 June 2014 of the Republic of the Philippines are NOTED.

Let the instant appeal be considered CLOSED and TERMINATED.

Let the original records be returned to the trial court.

SO ORDERED.

Zalameda and Carpio,[*] JJ., concur.

[*]Acting Junior Member vice J. Diy per Office Order No. 283-14-ABR dated June 16, 2014.

[1] Commissioner of Internal Revenue vs. Court of Appeals, G.R. No. 115349, April 18, 1997; Commissioner of Internal Revenue vs. General Foods (Phils.), Inc., G.R. No. 143672, April 24, 2003.

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