

FOURTEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)

8 11 21

SENATE

RECEIVED BY: 

S.B. No. 2009

(In substitution of SB Nos. 801 and 1485)

Prepared by the Committees with Senators Revilla, Jr. and Escudero as authors thereof.

AN ACT

FURTHER EXPANDING THE ORGANIZATIONAL STRUCTURE OF THE COURT OF TAX APPEALS, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OF THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES

Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:

1 **SECTION 1.** Section 1 of Republic Act No. 1125, as amended, is hereby further
2 amended to read as follows:

3 "SECTION 1. *Court; Justices; Qualifications; Salary; Tenure.* - There is
4 hereby created a Court of Tax Appeals (CTA) which shall be of the same
5 level as the Court of Appeals, possessing all the inherent powers of a Court
6 of Justice, and shall consist of a Presiding Justice and [~~five (5)~~] EIGHT (8)
7 Associate Justices. The incumbent Presiding Judge and Associate Judges
8 shall continue in office and bear the new titles of Presiding Justice and
9 Associate Justices. The Presiding Justice and the TWO most Senior
10 Associate JusticeS shall serve as chairmen of the [~~two (2)~~] THREE (3)
11 Divisions. The additional three (3) Justices and succeeding members of the
12 Court shall be appointed by the President upon nomination by the Judicial
13 and Bar Council. The Presiding Justice shall be so designated in his
14 appointment, and the Associate Justices shall have precedence according to
15 the date of their respective appointments, or when the appointments of two
16 (2) or more of them shall bear the same date, according to the order in which
17 their appointments were issued by the President. They shall have the same
18 qualifications, rank, category, salary, emoluments and other privileges, be
19 subject to the same inhibitions and disqualifications, and enjoy the same

1 retirements and other benefits as those provided for under existing laws for
2 the Presiding Justice and Associate Justices of the Court of Appeals.

3 "Whenever the salaries of the Presiding Justice and the Associate
4 Justices of the Court of Appeals are increased, such increases in salaries
5 shall be deemed correspondingly extended to and enjoyed by the Presiding
6 Justice and Associate Justices of the CTA.

7 "The Presiding Justice and Associate Justices shall hold office during
8 good behavior, until they reach the age of seventy (70), or become
9 incapacitated to discharge the duties of their office, unless sooner removed
10 for the same causes and in the same manner provided by law for members of
11 the judiciary of equivalent rank."

12 **SEC. 2.** Section 2 of the same Act, as amended, is hereby further amended to read as
13 follows:

14 "SEC. 2. *Sitting En Banc or Division; Quorum; Proceedings.* - The CTA
15 may sit *en banc* or in [~~two (2)~~] THREE (3) Divisions, each Division consisting
16 of three (3) Justices.

17 "[~~Four (4)~~] FIVE (5) Justices shall constitute a quorum for sessions *en*
18 *banc* and two (2) Justices for sessions of a Division: *Provided*, That when the
19 required quorum cannot be constituted due to any vacancy, disqualification,
20 inhibition, disability, or any other lawful cause, the Presiding Justice shall
21 designate any Justice of other Divisions of the Court to sit temporarily therein.

22 "The affirmative votes of [~~four (4)~~] FIVE (5) members of the COURT *EN*
23 *BANC* SHALL BE NECESSARY TO REVERSE A DECISION OF A DIVISION
24 BUT A SIMPLE MAJORITY OF THE JUSTICES PRESENT NECESSARY
25 TO PROMULGATE A RESOLUTION OR DECISION IN ALL OTHER CASES
26 or two (2) members of a Division, shall be necessary for the rendition of a
27 decision or resolution IN THE DIVISION LEVEL."

28 **SEC. 3.** *Appropriations.* - The amount of Twenty Million Pesos (P20,000,000.00)
29 necessary to carry out the provisions of this Act shall be appropriated immediately to be
30 generated from whatever source that are available in the National Treasury, based on a

1 special supplemental budget to be submitted to Department of Budget and Management
2 (DBM) which shall not exceed the herein appropriation.

3 **SEC. 4. *Repealing Clause.*** - All laws, executive orders, executive issuances or letter of
4 instructions, or any part thereof, inconsistent with or contrary to the provisions of this Act
5 are hereby deemed repealed, amended or modified accordingly.

6 **SEC. 5. *Separability Clause.*** - If for any reason, any section or provision of this Act shall
7 be declared unconstitutional or invalid, the other parts thereof not affected thereby shall
8 remain valid.

9 **SEC. 6. *Effectivity Clause.*** - This Act shall take effect after fifteen (15) days following its
10 publication in at least two (2) newspapers of general circulation.

Approved,