

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila



Sixteenth Congress
First Regular Session

HOUSE BILL NO. 3098

Introduced by Honorable Silvestre H. Bello III

EXPLANATORY NOTE

Republic Act No. 9282 expands the jurisdiction of the Court of Tax Appeals (CTA) over all tax and duty-related cases. This notwithstanding, however, the same law does not grant jurisdiction to the CTA over special civil actions, i.e. declaratory relief, certiorari, prohibition, and mandamus, nor petitions for review of decisions or resolutions of the Secretary of Justice in preliminary investigations involving tax offenses. To bridge this gap, curative legislation is needed to serve the spirit and intent of RA 9282, strengthening the CTA as the only special court for all tax and duty-related cases.

I therefore urge my fellow lawmakers to address this procedural infirmity and earnestly seek the approval of this bill.


SILVESTRE H. BELLO III
Representative
1BAP Party List

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AN ACT
FURTHER EXPANDING THE JURISDICTION OF THE COURT OF
TAX APPEALS, AMENDING THEREBY REPUBLIC ACT NO. 9282
ENTITLED ‘AN ACT EXPANDING THE JURISDICTION OF THE
COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE
LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION
AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE
PURPOSE CERTAIN SECTIONS OF REPUBLIC ACT NO. 1125, AS
AMENDED, OTHERWISE KNOWN AS 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:*

SECTION 1. Section 7 of Republic Act No. 9282, is further
amended by adding letter (d) to paragraph (b)(2), and (3) to paragraph (b) to
read as follows:

“Sec. 7. Jurisdiction – The CTA shall exercise:

x x x x x x x x x

(b) Jurisdiction over cases involving criminal offenses

as herein provided:

(1) x x x x x x x x x

(2) Exclusive appellate jurisdiction in criminal offenses:

(a) x x x x x x x

(b) x x x x x x x

(c) x x x x x x x

(D) OVER PETITIONS FOR REVIEW OF THE DECISIONS, RESOLUTIONS, OR ORDERS OF THE SECRETARY OF JUSTICE IN THE PRELIMINARY INVESTIGATIONS INVOLVING TAX OFFENSES COGNIZABLE BY THE REGIONAL TRIAL COURT.

THE SUPREME COURT SHALL HAVE EXCLUSIVE JURISDICTION OVER PETITION FOR CERTIORARI ON DECISIONS, RESOLUTIONS, OR ORDERS OF THE SECRETARY OF JUSTICE IN THE PRELIMINARY INVESTIGATIONS INVOLVING TAX OFFENSES COGNIZABLE BY THE COURT OF TAX APPEALS.

(3) EXCLUSIVE ORIGINAL JURISDICTION:

(A) OVER SPECIAL CIVIL ACTIONS FOR DECLARATORY RELIEF, WHEN ANY PERSON WHOSE RIGHTS ARE AFFECTED BY

THE ASSESSMENT, LEVY, IMPOSITION, OR
COLLECTION OF TAXES AND DUTIES.

(B) OVER PETITIONS FOR CERTIORARI,
PROHIBITION, AND MANDAMUS,
INVOLVING THE ASSESSMENT, LEVY,
IMPOSITION, OR COLLECTION OF TAXES
AND DUTIES.”

SEC. 2. *Transitory Provision.*— This Act shall apply to all cases pending in any court where trial has not begun upon approval hereof.

SEC. 3. *Separability Clause.* – If for any reason, any section, or provision of this Act is held unconstitutional or invalid, no other section or provision should be affected.

SEC. 4. *Repealing Clause.* – All laws, acts, presidential decrees, executive orders, issuances, presidential proclamations, rules and regulations or parts thereof which are contrary to or inconsistent with any provision of this Act are hereby repealed, amended or modified accordingly.

SEC. 5. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its complete publication either in the *Official Gazette*, or in at least two (2) newspapers of general circulation.

Approved,