

E. COURT OF TAX APPEALS

STRATEGIC OBJECTIVES

MANDATE

The Court of Tax Appeals (CTA) has exclusive appellate jurisdiction to review by appeal decisions or inaction of the Commissioner of Internal Revenue or of the Commissioner of Customs involving their respective responsibilities under the National Internal Revenue Code and the Customs Law, respectively, and those of the Secretary of Finance in automatic review cases where the decisions of the Commissioner of Internal Revenue or of Customs favorable to the taxpayer are elevated to the Finance Secretary; also those of the Secretary of Trade and Industry, in the case of non-agricultural product, commodity or article; or the Secretary of Agriculture, in the case of agricultural product, commodity or article, in connection with the imposition of the Anti-Dumping Duty, Countervailing and Safeguard Duty. This original and appellate jurisdiction includes criminal cases involving violations of the National Internal Revenue Code or the Tariff and Customs Code; decisions of Regional Trial Courts (RTCs) in local tax cases, and of the Central Board of Assessment Appeals (CBAA) in cases involving the assessment and taxation of real property; and collection of taxes the assessment of which has already become final.

VISION

To remain worthy of public trust and confidence, the CTA has maintained its impartiality, competence, transparency, and faithful compliance with tax laws.

MISSION

To achieve its vision, the Court is guided by the following principles: 1. fair and speedy collection of taxes by the Government; 2. adequate judicial remedies to taxpayers against unreasonable or unjust tax assessments and refund of excessive or erroneously collected taxes; 3. proper interpretation of tax statutes; 4. adherence to the independence of the Judiciary; and 5. utmost deference for public trust and confidence in the Judiciary.

KEY RESULT AREAS

Just and lasting peace and the rule of law

SECTOR OUTCOME

Resolutions/decisions of cases under its jurisdiction

ORGANIZATIONAL OUTCOME

Judgment of tax cases independently, effectively and efficiently rendered

PERFORMANCE INFORMATION

KEY STRATEGIES

To remain worthy of public trust and confidence, the CTA has maintained its impartiality, competent, transparency and faithful compliance with tax laws.

ORGANIZATIONAL OUTCOMES (OOs) / PERFORMANCE INDICATORS (PIs)

BASELINE

2015 TARGETS

Judgment of tax cases independently, effectively and efficiently rendered

MAJOR FINAL OUTPUTS (MFOs) / PERFORMANCE INDICATORS (PIs)2015 Targets

MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION

No. cases received/handled	1,187
No. of cases disposed	352
Disposition rate	30%