



Court of Tax Appeals

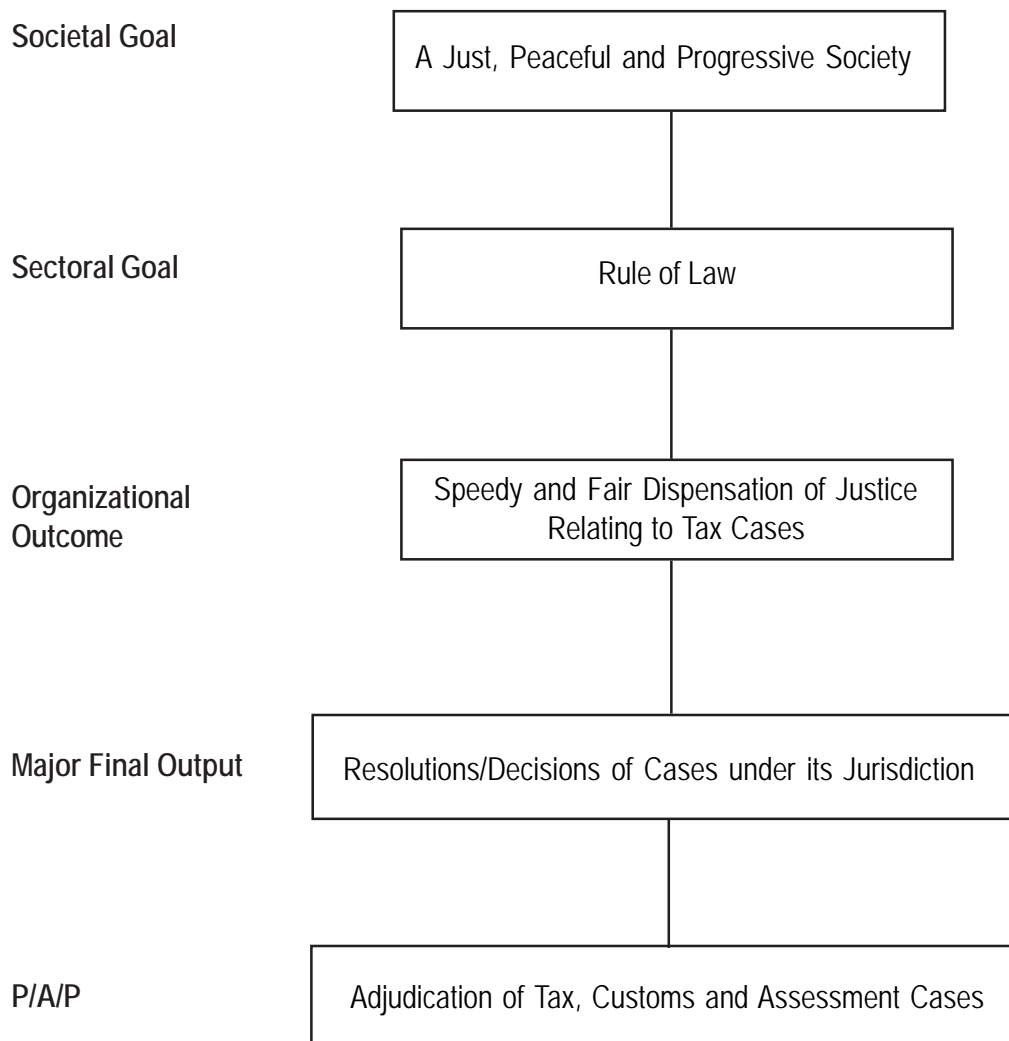
Legal Basis

- **Republic Act No. 1125** (June 16, 1954) created the Court of Tax Appeals, a special Court mandated to address the adjudication of appeals involving internal revenue tax and customs cases of the Commissioner of Internal Revenue and the Commissioner of Customs, respectively.
- **Republic Act No. 9282** (March 30, 2004) expanded the jurisdiction of the Court of Tax Appeals, elevated its rank to the level of a collegiate court with special jurisdiction, and enlarged its membership to a Presiding Justice and five Associate Justices.
- **Republic Act No. 9503** (June 12, 2008) otherwise known as the act enlarging 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. This law created the Third Division of the Court of Tax Appeals.

Mandate

The Court of 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.

LOGICAL FRAMEWORK (CTA)



PERFORMANCE MEASURES AND TARGETS
(Amount in Thousand Pesos)

Particulars	FY 2008	FY 2009	FY 2010
	Actual / Amount	Target / Amount	Target / Amount
MFO			
Resolutions/Decisions of Cases under Its Jurisdiction	P101,538	P250,405	P128,513
No. of cases received/handled	1,082	1,112	1,142
No. of cases disposed	394	340	370
Disposition rate	36.41%	30.58%	32.40%
Total	P101,538	P250,405	

FY 2010 MFO BUDGET

By MFO/By Expense Class
(In thousand pesos)

Particulars	PS	MOOE	CO	TOTAL	% Share
MFO					
Resolutions/Decisions of Cases under Its Jurisdiction	107,454	21,059	-	128,513	
TOTAL	107,454	21,059	-	128,513	
% Share	83.61%	16.39%	0.00%		100%

By Expense Class
(Total Budget = P128,513,000)

