

Republic of the Philippines
Congress of the Philippines
Metro Manila
Fourteenth Congress
First Regular Session

Begun and held in Metro Manila, on Monday, the twenty-third day
of July, two thousand seven.

[REPUBLIC ACT NO. 9503]

AN 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

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

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

"SECTION 1. *Court; Justices; Qualifications; Salary; Tenure.*
– There is hereby created a Court of Tax Appeals (CTA) which

shall be of the same level as the Court of Appeals, possessing all the inherent powers of a Court of Justice, and shall consist of a Presiding Justice and eight (8) Associate Justices. The incumbent Presiding Judge and Associate Judges shall continue in office and bear the new titles of Presiding Justice and Associate Justices. The Presiding Justice and the two (2) most Senior Associate Justices, all of whom are incumbent, shall serve as chairmen of the three (3) Divisions. The other three (3) incumbent Associate Justices and the three (3) additional Associate Justices shall serve as members of the Divisions. The additional three (3) Justices as provided herein and the succeeding members of the Court shall be appointed by the President upon nomination by the Judicial and Bar Council. The Presiding Justice shall be so designated in his appointment, and the Associate Justices shall have precedence according to the date of their respective appointments, or when the appointments of two (2) or more of them shall bear the same date, according to the order in which their appointments were issued by the President. They shall have the same qualifications, rank, category, salary, emoluments and other privileges, be subject to the same inhibitions and disqualifications, and enjoy the same retirement and other benefits as those provided for under existing laws for the Presiding Justice and Associate Justices of the Court of Appeals.

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

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

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

"SEC. 2. *Sitting En Banc or Division; Quorum; Proceedings.* – The CTA may sit *en banc* or in three (3) Divisions, each Division consisting of three (3) Justices.

"Five (5) Justices shall constitute a quorum for sessions *en banc* and two (2) Justices for sessions of a Division; *Provided*, That when the required quorum cannot be constituted due to any vacancy, disqualification, inhibition, disability, or any other lawful cause, the Presiding Justice shall designate any Justice of other Divisions of the Court to sit temporarily therein.

"The affirmative votes of five (5) members of the Court *en banc* shall be necessary to reverse a decision of a Division but a simple majority of the Justices present necessary to promulgate a resolution or decision in all other cases or two (2) members of a Division, as the case may be, shall be necessary for the rendition of a decision or resolution in the Division level."

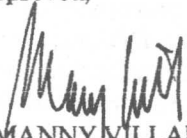
SEC. 3. *Appropriations.* – The amount of Twenty million pesos (P20,000,000.00) necessary to carry out the provisions of this Act shall be appropriated immediately to be generated from whatever source that are available in the National Treasury, based on a special supplemental budget to be submitted to the Department of Budget and Management (DBM) which shall not exceed the herein appropriation.

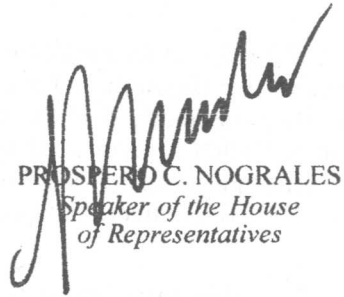
SEC. 4. *Repealing Clause.* – All laws, executive orders, executive issuances or letters of instruction or any part thereof inconsistent with or contrary to the provisions of this Act are hereby deemed repealed, amended or modified accordingly.

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


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


Approved,


MANNY VILLAR
President of the Senate



PROSPERO C. NOGRALES
*Speaker of the House
of Representatives*

This Act which is a consolidation of House Bill No. 1890 and Senate Bill No. 2009 was finally passed by the House of Representatives and the Senate on April 22, 2008 and March 12, 2008, respectively.


EMMA LIRIO-REYES
Secretary of the Senate


MARILYN B. BARUA-YAP
*Secretary General
House of Representatives*

Approved: June 12, 2008


GLORIA MACAPAGAL ARROYO
President of the Philippines

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