

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

Speedy and fair dispensation of justice relating to tax cases

New Appropriations, by Program/Project

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		<u>Current Operating Expenditures</u>			
		<u>Personnel</u>	<u>Maintenance</u>	<u>Capital</u>	<u>Total</u>
		<u>Services</u>	<u>and Other</u>	<u>Outlays</u>	
			<u>Operating</u>		
			<u>Expenses</u>		
PROGRAMS					
100000000	General Administration and Support	P 110,906,000	P 25,692,000	P	P 136,598,000
300000000	Operations	59,422,000	45,580,000	3,000,000	108,002,000
	MFO 1 : Resolutions/Decisions of Cases Under Its Jurisdiction	59,422,000	45,580,000	3,000,000	108,002,000
	Total, Programs	170,328,000	71,272,000	3,000,000	244,600,000
	TOTAL NEW APPROPRIATIONS	P 170,328,000	P 71,272,000	P 3,000,000	P 244,600,000

New Appropriations, by Central/Regional Allocation

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		<u>Current Operating Expenditures</u>			
		<u>Personnel</u>	<u>Maintenance</u>	<u>Capital</u>	<u>Total</u>
		<u>Services</u>	<u>and Other</u>	<u>Outlays</u>	
			<u>Operating</u>		
			<u>Expenses</u>		
REGION					
	Regional Allocation	P 170,328,000	P 71,272,000	P 3,000,000	P 244,600,000
	National Capital Region (NCR)	170,328,000	71,272,000	3,000,000	244,600,000
	New Appropriations	P 170,328,000	P 71,272,000	P 3,000,000	P 244,600,000

Special Provision(s)

1. Administration of Appropriations. The appropriations provided herein for the Court of Tax Appeals shall be administered by its Presiding Justice, subject to the provisions of P.D. No. 985, as amended, E.O. No. 292, and other pertinent budgeting, accounting and auditing rules and regulations.

2. Payment of Adjusted Pension Rates to Retired Justices. The amount appropriated herein for payment of pensions to retired Judges and Justices shall include the payment of pensions at the adjusted rates to retired Justices entitled thereto pursuant to Section 3-A of R.A. No. 910, as amended by R.A. No. 1797, and SC A.M. No. 91-8-225-C.A.

3. Non-Recurring Expenses. All non-recurring appropriations herein such as, but not limited to, foreign-assisted projects and locally-funded projects, shall not form part of the Judiciary's appropriations that may not be reduced by Congress under Section 3, Article VIII of the Constitution.

4. Appropriations for Programs and Specific Activities. The amounts appropriated herein for the programs of the agency shall be used specifically for the activities in the amounts indicated under the Details of the FY 2014 Budget attached as Annex A (Volume 1) of this Act.

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.

MAJOR FINAL OUTPUTS (MFO) / PERFORMANCE INDICATORS

Targets

MFO 1: RESOLUTIONS/DECISIONS OF CASES UNDER ITS JURISDICTION

No. of cases received/handled	1,187
No. of cases disposed	415
Disposition rate	35%