REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

July 22, 2014

REVENUE MEMORANDUM CIRCULAR NO. 58-2014

SUBJECT : Publishing the Full Text of Supreme Court Resolution dated June 25, 2014 on the Withholding of Tax from the Special Allowance for the Judiciary

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all concerned, please find below the full text of Supreme Court En Banc Resolution dated June 25, 2014.

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Republic of the Philippines
Supreme Court
Manila

EN BANC

N O T I C E

Sirs/Mesdames:

Please take notice that the Court en banc issued a Resolution dated **JUNE 25, 2014**, *which reads as follows:*

"**A.M. No. 12-4-6-SC** (Re: BIR Letter of Authority to Examine Supreme Court Books of Account and Other Accounting Records).- The Court Resolved, upon the recommendation of the Commission on Audit under Audit Observation Memorandum No. 2014-001 (SAJ), as submitted by the Fiscal Management and Budget Office, to **APPROVE** the withholding and remittance of the correct amount of tax required to be deducted and withheld from the Special Allowance for the Judiciary (SAJ) of officials and employees, as well as the withholding of the corresponding taxes from the following:

(1) The monthly SAJ of incumbent justices, judges and Judiciary officials with the equivalent rank of a Court of Appeals justice or Regional Trial Court judge;

(2) The monthly special allowance in an amount equivalent to the SAJ being received by judiciary officials not included in item no. 1; and

(3) The additional allowance from the surplus of the SAJ Fund that may be authorized to be given to judiciary officials and employees who are not direct beneficiaries under Republic Act No. 9227." Carpio and Brion, JJ., on official leave. Velasco, Jr., J., on official business. Perez, J., on leave. (adv15)

Very truly yours,

ENRIQUETA E. VIDAL
Clerk of Court mgr "

All concerned are hereby enjoined to be guided accordingly and to give this Circular a wide publicity as possible.

(Original Signed)
KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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