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

November 7, 2007

REVENUE MEMORANDUM CIRCULAR NO. 70-2007

Subject : Clarification on the Proper Treatment of Cases Under Administrative or Judicial Protest for Amnesty Tax Purposes.

To : All Internal Revenue Officials, Employees and Others Concerned.

With the issuance of Republic Act No. 9480 or the Tax Amnesty Law, there are so many querries as to whether cases under administrative protest or judicial protest which involve issues which were previously decided by the court with finality are still covered by the benefits under the said Amnesty Law.

To clarify these concerns, it is hereby enunciated that these cases are no longer covered by said amnesty law considering that the issues have already been ruled by the Supreme Court with finality and has been applied to other cases under similar circumstances. Article 6, Section 28 of the Philippine Constitution provides that "The rule of taxation shall be uniform and equitable". Thus, persons, properties and events similarly situated should be treated alike. Since there is already a final resolution to the issue that has been applied to at least one instance, the same treatment should be accorded to all other instances similarly situated.

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

(Original Signed)
LILIAN B. HEFTI
Commissioner of Internal Revenue