



**24 January 2014**

**TO : CEAP NATIONAL BOARD, CEAP MEMBER SCHOOLS,  
AND SUPERINTENDENTS**

**RE : ADVISORY ON THE BIR'S  
REVENUE MEMORANDUM ORDER NO. 20-2013**

On 22 January 2014, Branch 143 of the Regional Trial Court (RTC) of Makati granted the writ of preliminary injunction in the case entitled "St. Paul College of Makati v. Hon. Kim Jacinto Henares, in her official capacity as Commissioner of the Bureau of Internal Revenue, which prohibits the Bureau of Internal Revenue (BIR) from enforcing Revenue Memorandum Order (RMO) No. 20-2013 pending the conclusion of the trial of the case. In its Resolution dated 22 January 2014, the Court held as follows:

"WHEREFORE, premises considered pending the conclusion of the trial of the instant case, petitioner's application for a writ of preliminary injunction is hereby GRANTED, subject to the posting of an injunction bond in the amount of Four Million Pesos (Php 4,000,000). Upon posting of the said bond, let a writ of preliminary injunction be issued, enjoining Respondent Kim Jacinto Henares, as Commissioner of the Bureau of Internal Revenue, the agents and representatives of the Bureau of Internal Revenue, from implementing the BIR Revenue Memorandum No. 20-2013."

In view of this development, all member-schools that have not yet complied with RMO No. 20-2013 may opt to defer the filing of their application for Tax Exemption Ruling until the writ of preliminary injunction has been lifted. In addition, we advise all member-schools to immediately notify, in writing, your respective banks that a writ of preliminary injunction has been issued against the implementation of RMO No. 20-2013 and that these banks should refrain from withholding taxes on the member-schools' deposits and investments unless the said injunction is lifted. In this regard, we recommend all member-schools to attach a copy of the Court's Resolution to the letters to your respective banks, a copy of which we have attached in this advisory.

CEAP will continue to monitor the progress of this case as well as other cases seeking the nullification of RMO No. 20-2013. We will issue periodic advisories for any developments in these cases. Should you have any concerns and inquiries regarding this advisory, kindly contact the CEAP Advocacy Officer, Mr. Anthony V. Coloma at [ton.coloma@ceap.org.ph](mailto:ton.coloma@ceap.org.ph).