



25 FEBRUARY 2014

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

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

On 21 February 2014, the Catholic Educational Association of the Philippines (CEAP) filed its Motion for Intervention in the case entitled "Ateneo de Davao University [ADDU] and De La Salle Araneta University, Inc. [DLSAU] v. Commissioner of Internal Revenue" which seeks the nullification of Revenue Memorandum Order (RMO) No. 20-2013. CEAP, as an association of various Catholic educational institutions in the Philippines, filed the Motion for Intervention consistent with its duty of representing the best interest of all of its Member-Schools who stand to be injured with the implementation of RMO No. 20-2013.


The Motion for Intervention was filed for the following purposes:

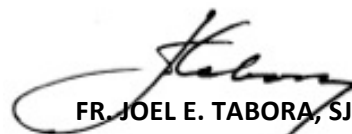
1. To strengthen the argument that the favorable decision by the Court will benefit all members of CEAP and not only the Plaintiffs (i.e., ADDU and DLSAU); and
2. To emphasize to the Court that the implementation of RMO No. 20-2013 has widespread effect on all non-stock, non-profit educational institutions (NSNPs) who are similarly situated as the Plaintiffs.

Rest assured that CEAP will continue to do everything within its power to protect all of its members equally.

Should you wish to obtain a copy of the Motion for Intervention, or learn more about the progress of the case, kindly contact the CEAP Advocacy Officer, Mr. Anthony V. Coloma at ton.coloma@ceap.org.ph.

Noted by:


BR. JUN S. ERGUIZA FSC
CEAP President


FR. JOEL E. TABORA, SJ
CEAP Vice President