Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

COMMISSIONER OF INTERNAL REVENUE, Petitioner,	**CTA EB NO. 1753** (CTA Case No. 8965)
-versus-	Present: DEL ROSARIO, *P.J.*, CASTAÑEDA, JR. UY FABON-VICTORINO MINDARO-GRULLA RINGPIS-LIBAN, and MANAHAN, *JJ.*
GIC PRIVATE LIMITED (FORMERLY, GOVERNMENT OF SINGAPORE INVESTMENT CORPORATION PRIVATE LIMITED), Respondent.	Promulgated: JAN 18 2019 4:17 p.m.

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DECISION

MINDARO-GRULLA, J.:

Submitted for decision is a Petition for Review for the Court *En Banc* under Rule 4, Section 2(a)(1), in relation to Rule 8, Section 4(b) of the 2005 Revised Rules of the Court of Tax Appeals (RRCTA)[1], as amended, of the Decision[2] dated

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[1] Sec. 2. *Cases within the jurisdiction of the Court en banc.*- The Court en banc shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over:

(1) Cases arising from administrative agencies- Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture;

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Sec. 4. *Where to appeal; mode of appeal.*-
(a) xxx.
(b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The court en banc shall act on the appeal.
(c) xxx.

[2] En Banc Docket, pp. 13-28.

June 22, 2017, rendered by the Third Division of this Court in CTA Case No. 8965, and its Resolution[3] dated November 27, 2017.

The Third Division of this Court granted the claim for refund of the erroneously collected Final Withholding Tax (FWT) on the interest income on Philippine Treasury Bonds earned by respondent for the period January 2013 to July 2014 in the amount of ₱127,673,786.53.

Petitioner Commissioner of Internal Revenue (CIR) assails both the aforesaid Decision and Resolution, the dispositive portions of which, respectively, read as follows:

Decision dated June 22, 2017:

*"**WHEREFORE**, premises considered, the instant Petition for Review is **GRANTED.** Accordingly, respondent is hereby **ORDERED TO REFUND or TO ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner, the amount of ₱127,673,786.53 representing 20% FWT erroneously collected on the interest income earned by petitioner on its investments in Philippine T-Bonds for the period January 2013 to July 2014.*

SO ORDERED."

Resolution dated November 27, 2017:

*"Given the foregoing, respondent CIR's Motion for Reconsideration is **DENIED** for lack of merit.*

SO ORDERED."

The pertinent facts as narrated by this Court in Division in its Decision are undisputed, to wit:

"Petitioner GIC Private Limited [4] (Formerly, Government of Singapore Investment Corporation Private Limited) is a non-resident foreign corporation duly

[3] *En Banc* Docket, pp. 29-32.
[4] GIC Private Limited was the petitioner before the Court in Division and thereafter the respondent before this Court *En Banc*.

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organized and existing under the laws of the Republic of Singapore, with principal place of business at 168 Robinson Road, #37-01 Capital Tower, Singapore 068912. It is wholly owned by the Government of Singapore. Petitioner is not registered as a corporation or partnership with the Philippine Securities and Exchange Commission (SEC) and is not engaged in trade or business in the Philippines.

Petitioner's principal objective is to preserve and enhance the international purchasing power of Singapore's reserves; and it is authorized and mandated to open and operate such custody and current accounts as may be necessary for the safekeeping of assets and cash under its management. The funds managed by petitioner which are invested in the Philippines are beneficially owned by the Republic of Singapore.

On the other hand, respondent is the duly appointed Commissioner of the Bureau of Internal Revenue[5] *(BIR) who has the power to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto or other matters arising under the Tax Code or other laws or portions thereof administered by the BIR. He holds office at 5th Floor, BIR National Office Building, Agham Road, Diliman, Quezon City.*

On May 20, 1999, petitioner entered into a Direct Custodial Services Agreement (DCSA) with Citibank, N.A., Subsidiaries and Affiliates ('Citibank' for brevity). Under the DCSA, petitioner appointed the designated subsidiaries and affiliates of Citibank as its custodian, thereby authorizing Citibank to hold certain assets of petitioner pursuant to the terms and conditions of the DCSA, as well as to open and maintain custody accounts and cash accounts for the purpose of holding the properties and funds from time to time received by Citibank for the account of petitioner.

On March 23, 2009, petitioner and Citibank, acting through its Singapore Branch, executed a Global Custodial Services Schedule (GCSS) as a supplement to the DCSA. Based on the GCSS, petitioner authorized Citibank to open sub-custody accounts with other Citibank subsidiaries and affiliates as 'foreign sub-custodians' for the purpose of holding the securities issued by foreign governments or foreign companies whose principal trading market is located outside of Singapore. On the basis of the GCSS,

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[5] Commissioner of Internal Revenue (CIR) was the respondent before the Court in Division and thereafter the petitioner before this Court *En Banc*.

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Citibank, acting through its Singapore Branch, opened a sub-custody account for petitioner with Citibank, N.A, Philippine Branch (hereinafter referred to as 'Citibank-Philippines').

Pursuant to the DCSA and GCSS, petitioner opened three (3) safekeeping accounts with Citibank-Philippines, designated as 'CBSG-GIC B-FI'. 'CBSGGIC C-FI', and 'CBSG-GIC H-FI'. Each of these safekeeping accounts has its own securities account where the interest is credited.

As custodian, Citibank-Philippines is responsible for the safekeeping of petitioner's securities and other properties that are held by it in Citibank-Philippines' account with depositaries and the Bureau of Treasury (BTr). Part of Citibank-Philippines' responsibilities is to collect/receive dividends and interest income arising from petitioner's securities investments. It is also responsible for the collection of interest or coupons on petitioner's T-Bond holdings and receive the coupon payments for and on behalf of petitioner.

During the period covering January 2013 to July 2014, petitioner derived interest income from its investments in T-Bonds amounting to P638,368,932.68, which was subjected to FWT at the rate of twenty percent (20%), equivalent to a total amount of P127,673,786.53, xxx:

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The BTr withheld a 20% FWT on petitioner's coupons/interest income for the period January 2013 to July 2014 amounting to P127,673,786.53 and remitted the same to the BIR.

On December 9, 2014, petitioner flied with the BIR an administrative claim for refund of or issuance of TCC in the amount of P127,673,786.53, representing the FWT withheld on the interest income derived by petitioner during the period January 2013 to July 2014 on its investments in T-Bonds.

Due to the inaction of respondent to resolve its administrative claim for refund, petitioner flied the instant Petition for Review on January 7, 2015, well within the two-year prescriptive period to file a judicial claim for refund under Section 229 of the National Internal Revenue Code (NIRC) of 1997, as amended.

Within the extended time granted by the Court, respondent filed his Answer (To the Petition for Review

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dated 29 December 2014) on March 5, 2015, interposing the following special and affirmative defenses:

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The Pre-Trial Conference was set on April 28, 2015. Respondent's Pre-Trial Brief was filed on April 22, 2015.

Upon petitioner's motion, the Pre-Trial Conference was moved to June 9, 2015. However, petitioner's counsel failed to appear during the Pre-Trial Conference. Thus, for failure of petitioner's counsel to appear during the scheduled hearing and for failure to submit the required Pre-Trial Brief, the Court dismissed the case without prejudice upon the motion of respondent.

On July 8, 2015, petitioner filed an Omnibus Motion (I) For Reconsideration (Re: Resolution dated June 18, 2015); (II) For Leave of Court to Admit Attached Pre-Trial Brief; and (III) To Set Case for Pre-Trial. This was granted by the Court in the Resolution dated September 2, 2015 and the Petitioner's Pre-Trial Brief was admitted into record and the Pre-Trial was set on October 13, 2015.

On October 23, 2015, the parties flied their Joint Stipulation of Facts and Issues. This was adopted by the Court in the Pre-Trial Order dated December 7, 2015, which also terminated the Pre-Trial.

During trial, petitioner presented the following witnesses: Mr. Norman M. Lapid, Head of Securities Services Operations of Citibank-Philippines; and Atty. Mardomeo N. Raymundo, Jr., a Senior Associate at Salvador Llanillo & Bernardo, the counsel of petitioner.

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During the hearing for the initial presentation of evidence for respondent, counsel for respondent manifested that no Report of Investigation was submitted by Revenue Officers; hence, he would not present evidence for respondent.

Thereafter, on July 7, 2016, respondent filed a Manifestation that he is adopting the arguments he raised in his Answer as his Memorandum. On the other hand, petitioner filed its Memorandum on July 26, 2016. Thus, in the Resolution dated July 28, 2016, the instant Petition for Review was declared submitted for decision.

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On June 22, 2017, this Court in Division granted respondent's claim for refund of Final Withholding Tax (FWT) on the interest income on Philippine Treasury Bonds for the period January 2013 to July 2014 in the amount of ₱127,673,786.53. The Court in Division found that respondent is a financial institution wholly owned and controlled by the Government of Singapore; that respondent is exempt from payment of income tax and consequently of FWT on interest income from Philippine Treasury Bonds pursuant to Section 32(B) (7)(a) of the Tax Code; that said FWT was erroneously collected and remitted to the Bureau of Internal Revenue; and that the claim for refund was filed within two years from date of payment.

Thereafter, on November 27, 2017, this Court in Division denied the Motion for Reconsideration filed by petitioner CIR. Hence, the instant petition was filed.

On February 26 2018, respondent filed a "Comment/Opposition (Re: CIR's Petition for Review dated December 12, 2017)". Thereafter, in a Resolution dated March 22, 2018, the parties were directed to file their respective memoranda. Both parties complied. Thus, in a Resolution dated June 4, 2018, the case was submitted for decision.

The sole issue raised by Petitioner CIR in the petition is that:

> **"THE HONORABLE COURT THIRD DIVISION ERRED IN RULING THAT RESPONDENT WAS ABLE TO PROVE ACTUAL PAYMENT AND REMITTANCE OF THE ALLEGED FINAL WITHHOLDING TAXES."**

Petitioner asserts that the International Security Identification Numbers of respondent's investments in Treasury Bonds under Citibank's Custodian account that were included in the list of securities from which the Bureau of Treasury withheld the FWTs will not prove that the actual income earned, the amount of taxes withheld from such income and the withheld taxes were remitted to the BIR

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pursuant to Revenue Regulations 2-98. Moreover, petitioner insists that the claim was not supported by any documentary evidence that will point to the fact that the amount of tax being claimed was from interest income earned from investment of respondent, considering that how much did respondent invest for it to earn such income remains a question.

We resolve.

The purpose of withholding tax system is to provide convenience to the taxpayer in paying tax, to ensure tax collection, and improve the government's cashflow.[6] Thus, under the final withholding tax system the amount of income tax withheld by the withholding agent is constituted as a full and final payment of the income tax due from the payee on the said income.[7]

In the case at bar, it is undisputed that respondent is a financial institution wholly owned and controlled by the Government of Singapore and it is exempt from payment of income tax and consequently from final withholding tax on income derived from its investments in Philippine T-Bonds, pursuant to Section 32(B)(7)(a) of the NIRC of 1997.[8] The Tax Code provides that income derived from investments in the Philippines in loans, stocks, bonds or other domestic securities, or from interest on deposits in banks in the Philippines by (i) foreign governments, (ii) financing institutions owned, controlled, or enjoying refinancing from foreign governments, and (iii) international or regional financial institutions established by foreign governments are

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[6] Rizal Commercial Banking Corporation v. Commissioner of Internal Revenue, G.R. No. 170257, September 7, 2011, citing Chamber of Real Estate and Builders Associations, Inc. v. The Executive Secretary, G.R. No. 160756, March 9, 2010, 614 SCRA 605, 632-633,

[7] Section 2.57(A) of Revenue Regulations No. 2-98

[8] SEC. 32. Gross Income. -

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(B) Exclusions from Gross Income. - The following items shall not be included in gross income and shall be exempt from taxation under this Title:

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(7) Miscellaneous Items. -

(a) Income Derived by Foreign Government. - Income derived from investments in the Philippines in loans, stocks, bonds or other domestic securities, or from interest on deposits in banks in the Philippines by (i) foreign governments, (ii) financing institutions owned, controlled, or enjoying refinancing from foreign governments, and (iii) international or regional financial institutions established by foreign governments.

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not to be included in gross income and shall be exempt from taxation.

Hence, it is incumbent for respondent to prove that it earned income from investments in the Philippines in loans, stocks, bonds or other domestic securities, or from interest on deposits in banks in the Philippines; and that taxes were collected thereon.

At the outset, proof of actual remittance of a final withholding tax to the BIR is not a condition before a taxpayer can claim an erroneously or illegally collected final withholding tax. Proof of remittance is not even a condition to claim for a refund of unutilized tax credits[9] or creditable withholding tax. The final withholding tax is the full and final payment of income tax due from the recipient of the income and the obligation to withhold the tax is imposed by law on withholding agent.[10] Concomitantly, taxpayer claimant need not prove the remittance of the final withholding tax since it is the withholding agent's obligation to withhold the same.

Evidently, CIR's assertion that the International Security Identification Number of respondent's investments in Treasury Bonds under Citibank's Custodian account that were included in the list of securities from which the Bureau of Treasury withheld the final withholding tax will not prove that the actual income earned, the amount of taxes withheld from such income and the withheld taxes were remitted to the BIR, is without merit.

Respondent through Direct Custodial Services Agreement and Global Custodial Services Schedule opened with Citibank-Philippines three (3) safekeeping accounts[11].

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[9] Commissioner of Internal Revenue v. Philippine National Bank, G.R. 180290, September 29, 2014, citing Commissioner of Internal Revenue v. Asian Transmission Corporation, G.R. N. 179617, January 19, 2011.

[10] Section 2.57(A) of Revenue Regulations No. 2-98.

(A) Final Withholding Tax. Under the final withholding tax system the amount of income tax withheld by the withholding agent is constituted as a full and final payment of the income tax due from the payee on the said income. **The liability for payment of the tax rests primarily on the payor as a withholding agent. Thus, in case of his failure to withhold the tax or in case of under withholding, the deficiency tax shall be collected from the payor/withholding agent.** The payee is not required to file an income tax return for the particular income. (Emphasis supplied)

[11] Exhibit "P-27", docket, vol. 1, p. 512.

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Through these accounts, specifically under "Safe keeping account name: CBSG-GIC C-FI and Securities account: 1100217086", respondent derived interest income from its investments for the period covering January 2013 to July 2014 in the total amount of ₱638,368,932.68, which was subjected to 20% Final Withholding Tax (FWT) in the amount of ₱127,673,786.53.

Respondent offered in evidence, the Entitlement Report[12] and Swift MT566 Confirmation Advices[13] issued by its custodian, Citibank-Philippines. Said certification as authenticated by respondent's witness Mr. Norman M. Lapid, Head of Securities Services Operations of Citibank-Philippines[14], proves that respondent earned interest income here in the Philippines. The Entitlement Report as certified by respondent's witness Mr. Norman M. Lapid, was collaborated by the Confirmations of Sale/Trade Confirmations [15] and relevant Bond Exchange Offer[16] issued by various banks.

To prove the fact that taxes were collected on respondent's earned income derived from its investments, the Statements of Taxes Withheld [17] and BIR Forms No. 2306[18] issued by the Bureau of Treasury show the amounts of FWT on the interest due on the government securities recorded under the banks' custody accounts. The amount of ₱1,019,819,612.62 represents the entire taxes withheld by the Bureau of Treasury on coupon interest payments of various clients under the Citibank's custody account, including petitioner's holdings, thus, the withholding and remittance of the ₱127,673,786.53 FWT. Concomitantly, We find that this Court's Division correctly ruled as follows:

> *"Petitioner submitted the Confirmations of Sale/Trade Confirmations and relevant Bond Exchange Offer issued by various banks as proof of its Philippine T-Bond Holdings.*
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> *For the period covering January 2013 to July 2014, petitioner derived interest income from its investments in Philippine T-Bonds in the aggregate amount of*

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[12] Exhibit "P-9", docket, vol. 1, p. 474.
[13] Exhibits "P-15" to "P-26", docket, vol. 1, pp. 500-511.
[14] Exhibit "P-32", Q & A Nos. 15, 37, and 38, docket, vol. 1, pp. 145-146 and 155-156.
[15] Exhibits "P-10-a" to "P-13-c", docket, vol. 1, pp. 475-490.
[16] Exhibit "P-14", docket, vol. 1, pp. 491-499.
[17] Exhibits "P-4-a" to "P-4-c", inclusive of sub-markings, docket, vol. 1. pp. 418-427.
[18] Exhibits "P-6-a" to "P-6-c", docket, vol. 1, pp. 439-441.

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P638,368,932.68, which was subjected to 20% FWT in the amount of P127,673,786.53, as evidenced by the Entitlement Report and Swift MT566 Confirmation Advices issued by its custodian, Citibank-Philippines. Below is the detailed breakdown of the amount of ₱510,695,146.15 interest payments received by petitioner, net of the 20% FWT of ₱127,673,786.53:

ISIN	Local ISIN	Coupon Date	Exhibit No.	Interest		
				Gross Amount	20% FWT	Net Amount
PHY6972FKN96	PIBD0313A199	7-Jan-13	P-15	P84,000,000.00	P 16,800,000.00	P67,200,000.00
PHY6972FJC50	PIBD0514A673	28-Jan-13	P-16	352,187,500.00	70,437,500.00	281,750,000.00
PHY6972FFF28	PIBD1018A451	31-Jan-13	P-17	2,482,187.50	496,437.50	1,985,750.00
PHY6972FHTO4	PIBD1019B485	19-Feb-13	P-18	37,406,250.00	7,481,250.00	29,295,000.00
PHY6972FMZ09	PIBD1020L525	17-Jun-13	P-19	45,802,977.56	9,160,595.51	36,642,382.05
PHY6972FFF28	PIBD1018A451	31-Jul-13	P-20	2,482,187.50	496,437.50	1,985,750.00
PHY6972FHT04	PIBD1019B485	22-Aug-13	P-21	37,406,250.00	7,481,250.00	29,925,000.00
PHY6972FMZ09	PIBD1020L525	16-Dec-13	P-22	36,990,477.56	7,398,095.51	29,592,382.05
PHY6972FFF28	PIBD1018A451	3-Feb-14	P-23	2,482,187.50	496,437.50	1,985,750.00
PHY6972FHT04	PIBD1019B485	19-Feb-14	P-24	19,687,500.00	3,937,500.00	15,750,000.00
PHY6972FMZ09	PIBD1020L525	16-Jun-14	P-25	14,959,227.56	2,991,845.51	11,967,382.05
PHY6972FFF28	PIBD1018A451	31-Jul-14	P-26	2,482,187.50	496,437.50	1,985,750.00
				P638,368,932.68	**P127,673,786.53**	**P510,695,146.15**

In his Judicial Affidavit, Mr. Norman M. Lapid, Head of Securities Services Operations of Citibank-Philippines, explained that the T-Bonds are scripless securities represented by units of participation in the electronic records of the Bureau of Treasury, otherwise known as the Registry of Scripless Securities (ROSS). As a custodian, Citibank-Philippines maintains an omnibus account with ROSS, under which all of the T-Bills and T-Bond holdings of its clients, including petitioner, are recorded.

On coupon payment date, the Bureau of Treasury automatically withholds a 20% final tax on all of its coupon payments, regardless of the status of the T-Bond holder. The Bureau of Treasury remits the FWT to the Bureau of Internal Revenue and remits the balance or the net interest payments due on the government securities to Citibank's Demand Deposit Account, which are later on distributed by Citibank to the accounts of its clients.

Hence, the Bureau of Treasury, which is the withholding agent for the FWT due on interest income derived by petitioner from the T-Bonds, considers Citibank as payee of the interest due on such securities.

To prove the fact of withholding and remittance of the P127,673,786.53 FWT, petitioner presented the following documents:

1. *Bureau of Treasury's Statements of Taxes Withheld on the Coupon Due on the T-Bond Holdings of Citibank as*

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Custodian for the period January 1, 2013 to July 31, 2014.

2. *Bureau of Treasury Journal Entry Vouchers (JEVs) covering the remittance of the FWTs to the BIR.*
3. *Certificates of Final Tax Withheld (BIR Forms No. 2306) issued by the Bureau of Treasury in favor of Citibank covering FWT for the period January 1, 2013 to July 31, 2014.*
4. *BIR Revenue Accounting Division (RAD) Certification No. RAD-15-06-139-Cert. dated June 16, 2015 confirming receipt of the FWTs on the Bureau of Treasury's coupon payments to Citibank's ROSS Custodian Account for the period January 2013 to July 2014.*

The Statements of Taxes Withheld and BIR Forms No. 2306 issued by the Bureau of Treasury show the amounts of FWT on the interest due on the government securities recorded under the banks' custody accounts, to wit:

Period	***Final Taxes Withheld***
January 1, 2013 to December 31, 2013	*₱ 643,360,620.66*
January 1, 2014 to March 31, 2014	*210,340,452.49*
April 1, 2014 to July 31, 2014	*166,118,539.47*
Total	***₱1,019,819,612.62***

The amount of ₱1,019,819,612.62 represents the entire taxes withheld by the Bureau of Treasury on coupon interest payments of various clients under the Citibank's custody account, including petitioner's holdings. Verily, the International Security Identification Numbers (ISINs) of petitioner's investments in T-Bonds under the custody account of Citibank were included in the list of securities from which the Bureau of Treasury withheld the said FWTs. Xxx.

Hence, the P127,673,786.53 FWT on petitioner's income derived from such securities formed part of the amount withheld by the Bureau of Treasury and subsequently remitted to the BIR.

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In sum, the amount of P127,673,786.53 representing 20% FWT on the interest income earned by petitioner from January 2013 to July 2014 on its investments in Philippine T-Bonds was erroneously collected, petitioner being exempt from paying income tax and consequently from FWT thereon pursuant to Section 32 (B) (7) (a) of the NIRC of 1997, as amended."

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In the case of *Compagnie Financiere Sucres Et Denrees vs. Commissioner of Internal Revenue*[19], the Supreme Court instructively held that:

> *"Along with police power and eminent domain, taxation is one of the three basic and necessary attributes of sovereignty. Thus, the State cannot be deprived of this most essential power and attribute of sovereignty by vague implications of law. Rather, being derogatory of sovereignty, the governing principle is that tax exemptions are to be construed in strictissimi juris against the taxpayer and liberally in favor of the taxing authority; and he who claims an exemption must be able to justify his claim by the clearest grant of statute.*
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> *In the instant case, petitioner seeks a refund. Tax refunds are a derogation of the State's taxing power. Hence, like tax exemptions, they are construed strictly against the taxpayer and liberally in favor of the State. Consequently, he who claims a refund or exemption from taxes has the burden of justifying the exemption by words too plain to be mistaken and too categorical to be misinterpreted. xxx "*

Thus, settled rule is that tax refunds are in the nature of tax exemptions and are to be construed *strictissimi juris* against the taxpayer. To those therefore, who claim a refund rest the burden of proving that the transaction subjected to tax is actually exempt from taxation.[20] This case originates from respondent's claim for refund. It must be construed strictly against respondent. The burden of proof to establish the factual basis of its claim for refund lies with respondent. In this regard, respondent sufficiently discharged the burden of proof of its entitlement to refund.

Accordingly, finding no reversible error, the Court En Banc finds no cogent reason or justification to disturb the conclusions reached by the CTA Third Division.

WHEREFORE, the Petition for Review is **DENIED,** for lack of merit. Accordingly, the Decision dated June 22, 2017, rendered by the Third Division of this Court in CTA Case No.

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[19] G.R. No. 133834, August 28, 2006

[20] Commissioner of Internal Revenue vs. Juliane Baier-Nickel, as represented by Marina Q. Guzman (Attorney-in fact), G.R. No. 153793, August 29, 2006.

8965, and its Resolution dated November 27, 2017 are **AFFIRMED**. No pronouncement as to costs.

SO ORDERED.

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Ma. Belen
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice