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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

AMERICAN EXPRESS INTERNATIONAL, INC. - PHILIPPINE BRANCH,
Petitioner,

- versus -

C.T.A. CASE NO. 5209

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
DEC 22 1997

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DECISION

Case at bar refers to a claim for refund of value added tax (VAT) input taxes paid on domestic purchases of taxable goods and services amounting to P2,351,304.81 covering the period March 1, 1993 to December 31, 1993.

Petitioner is a Philippine branch of American Express International, Inc. (AMEX), a corporation duly organized and existing under the laws of the State of Delaware, U.S.A., with office address at the Ground Floor, ACE Building, corner Rada Village, Makati City. Its function is primarily to facilitate collection of AMEX receivables from card members situated in the Philippines and payment to service establishments in the Philippines.

It is registered as a Value Added Tax entity and was issued VAT Registration Certificate No. 088445 (Exh. "A-1"; p. 59, CTA rec.).

For the period from March 1, 1993 to December 31, 1993, petitioner realized revenues in the amount of

P50,325,150.14 which it claimed to be zero-rated as they were paid for in foreign currency inwardly remitted to the Philippines and accounted for in accordance with Central Bank rules and regulations.

For the same period, petitioner paid VAT input taxes on its domestic purchases of taxable goods and services amounting to P2,351,304.81, alleged to be attributable to its zero-rated revenue of P50,325,150.14. As the said VAT input taxes are duly supported by VAT-registered sales invoices and/or official receipts issued by petitioner's suppliers in accordance with Section 108(a) and 238 of the Tax Code, and moreover, have not been used to pay any VAT output tax on, January 31, 1995 petitioner filed a written claim for refund with the BIR's VAT Division in the amount of P2,351,304.81.

The claim, not having been acted upon by respondent, was lodged with this Court on March 2, 1995.

Respondent filed her Answer on May 11, 1995 alleging the following special and affirmative defenses (pp. 22-23, CTA rec.), to wit:

> "8. Petitioner's claim for refund of VAT input taxes is pending administrative investigation;
>
> 9. In an action for tax refund/credit the burden of proof is upon the taxpayer to establish his right to the refund and failure to do so is fatal to the action for tax credit;

> 10. It is incumbent upon the petitioner to show that it has complied with the provisions of Section 106 in relation to Section 230 of the Tax Code;
>
> 11. Well-settled is the rule that claim for refund is construed strictly against claimant since it partakes of the nature of an exemption from taxation (Resins, Inc. vs. Auditor General, 255 SCRA 754)."

The issues that are to be considered in this case are:

1. Whether or not services performed by petitioner are subject to zero-rate VAT; and

2. Whether or not petitioner is entitled to a refund of its VAT input taxes paid on its domestic purchases of goods and services from March 1, 1993 to December 31, 1993 as they are alleged to be directly attributable to its zero-rated revenues.

As regards the first issue, there is no doubt, that the services performed by petitioner are subject to zero-rate VAT. This has been confirmed by no less than the Deputy Commissioner of respondent, Eufracio D. Santos, when he issued to petitioner VAT Ruling No. 080-89 dated April 3, 1989 (Exh. "B", Pet.; p. 60, CTA rec.), pertinent portion of which states:

> "x x x In reply, please be informed that, as a VAT registered entity whose service is paid for in acceptable foreign currency which is remitted inwardly to the Philippines and accounted for in accordance with the rules and

> regulations of the Central Bank of the Philippines, your service income is automatically zero-rated effective January 1, 1988 [Section 102(a)(2) of the Tax Code as amended]. For this, there is no need to file an application for zero-rate."

When a certified true copy of the above-quoted ruling was formally offered as Exhibit "B" for petitioner, respondent in her Comment (p. 108, CTA rec.) offered no objection as to its existence but objected as to the veracity of its contents.

The Court cannot understand the logic behind the sweeping objection of respondent's counsel as to the veracity of the contents of the ruling of Mr. Eufracio D. Santos, Deputy Commissioner of the Bureau of Internal Revenue. At the time of the issuance of the ruling on April 3, 1989, Mr. Santos was no ordinary employee in respondent's office. He was then one of the ranking officials of the Bureau of Internal Revenue, and as far as this Court is concerned, whatever ruling he issues in his official capacity should be considered credible or in conformity with the truth and should be accorded respect and due consideration not only by the taxpayers, but first and foremost by its own employees and that includes respondent's counsel in this case. Well-settled is the rule that findings and conclusions of government officials warrant the presumption of regularity and correctness in the absence of proof to the contrary (**La Campana Food Products, Inc. vs. The Court of Appeals**, 221 SCRA 770).

The objection of respondent's counsel relative to the veracity of the contents of the ruling (Exhibit "B" of petitioner) was not supported by any proof showing its incorrectness or untruthfulness. The Court, therefore, brushes aside said objection.

With regard to the second issue, the Court, after ascertaining that petitioner's claim for refund was seasonably filed within the reglementary period of two years pursuant to Section 106(b) of the Tax Code and that the services performed by it was paid for in acceptable foreign currency which was inwardly remitted to the Philippines in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas, grants only the sum of P1,738,436.84 representing input taxes for the period March 1 to December 31, 1993, computed as follows:

Period Covered	Amount Per CPA Cert.	Less Unallowable*	Amount Refundable
March to May 1993	₱ 364,211.30	₱ 81,171.90	₱ 283,039.40
June to August 1993	1,044,242.41	181,980.49	862,261.92
September to November 1993	467,824.72	10,173.50	457,651.22
December 1993	136,833.69	1,349.39	135,484.30
TOTAL	₱2,013,112.12	₱274,675.28	₱1,738,436.84

* See ANNEX "A" for detailed computation of unallowable input taxes.

A more detailed computation of the unallowable input taxes is attached hereto as Annex "A" and forms an integral part of this decision.

WHEREFORE, finding the instant petition partly meritorious, the Court grants only the amount of P1,738,436.84 and hereby **ORDERS** respondent to **REFUND** the same amount in favor of petitioner as input taxes for the period March 1 to December 31, 1993.

SO ORDERED.

RAMON O. DE VEYRA
Associate Judge

WE CONCUR:

ERNESTO D. ACOSTA
Presiding Judge

AMANCIO Q. SABA
Associate Judge

CERTIFICATION

I hereby certify that the above decision was reached after due consultation with the members of the Court of Tax Appeals in accordance with Section 13, Article VIII of the Constitution.

ERNESTO D. ACOSTA
Presiding Judge
Court of Tax Appeals

AMERICAN EXPRESS INTERNATIONAL, INC. -
PHILIPPINE BRANCH
vs.
COMMISSIONER OF INTERNAL REVENUE
ANNEX "A"
Detailed Computation of Unallowable Input Taxes
March 1993 to December 1993

Disallowed Input Tax for March to May 1993:

Supplier	Invoice/O.R. Number	Date	Exh.	Input Tax	Remarks
AFM Printing Inc.	362	02-26-93	6	P 10,309.09	Date not within the period covered
AM Integrals	1087	03-15-93	6-1	3,994.35	No VAT No. imprinted in the invoice
Ayala Land, Inc.	29128	05-05-93	6-3	7.27	Rental not subject to VAT
Ayala Land, Inc.	26890	05-26-93	6-4	18.18	- do -
Ayala Land, Inc.	28093	04-19-93	6-5	1,350.00	- do -
Delbros	0110109	05-31-93	6-19	13.64	Overstatement of input tax claimed
Delbros	0106466	05-22-93	6-20	16.36	- do -
Delbros	0104184	04-12-93	6-23	2.73	- do -
Delbros	0104894	04-24-93	6-25	13.64	- do -
Delbros	0104407	04-24-93	6-26	2.73	- do -
Delbros	0106333	05-15-93	6-27	36.36	- do -
Delbros	0106179	05-15-93	6-29	11.82	- do -
DHL	000280	04-10-93	6-31	0.15	- do -
Dillshe Trading Co.	42085	01-18-93	6-36	2,686.36	Date not within the period covered
Dillshe Trading Co.	42084	01-18-93	6-37	644.55	- do -
Emmaflor Drug	50706	03-17-93	6-39	10.77	Violation of invoicing requirement under Sec. 238 of NIRC (sold to cash)
Emmaflor Drug	63945	04-13-93	6-40	27.13	- do -
Emmaflor Drug	63585	04-26-93	6-41	9.33	- do -
Emmaflor Drug	55465	03-24-93	6-42	30.37	- do -
Emmaflor Drug	53000	03-16-93	6-42	37.47	- do -
Emmaflor Drug	59536	03-09-93	6-43	16.00	- do -
Equitable Technology	114	02-18-93	6-44	24,948.00	Date not within the period covered
Fair Center	152493	03-08-93	6-45	12.25	Violation of invoicing requirement under Sec. 238 of NIRC (sold to cash)
Fair Center	155738	03-31-93	6-46	9.48	- do -
Fair Center	19404	05-14-93	6-47	23.27	- do -
Fair Center	5213	04-05-93	6-48	8.75	- do -
Farmacia Arsenia	88418	03-25-93	6-49	7.20	- do -
Farmacia Peralta	84112	03-08-93	6-50	29.19	- do -
Farmacia Peralta	84320	03-11-93	6-51	8.15	- do -
Farmacia Peralta	85252	04-12-93	6-52	10.22	- do -
Farmacia Peralta	84761	03-23-93	6-52	3.61	- do -
Farmacia San Lorenzo	191282	04-01-93	6-53	3.86	- do -
Farmacia San Lorenzo	190483	03-18-93	6-54	0.99	- do -
Farmacia San Lorenzo	190865	03-25-93	6-55	7.73	- do -
International Drugs	19690	03-02-93	6-67	13.71	Sold to Gerry Abellas
International Drugs	20156	03-13-93	6-67	10.02	- do -
J.P. Uy	34705	01-13-93	6-79	622.73	Date not within the period covered
La Botica	005883	03-07-93	6-86	12.19	Violation of invoicing requirement under Sec. 238 of NIRC (sold to cash)

La Botica	006543	03-30-93	6-87	3.86	- do -
Lopry's Drug	6366	03-17-93	6-96	5.66	- do -
Lopry's Drug	61287	03-07-93	6-97	2.75	- do -
Makati Medical	4051	03-01-93	6-98	6.46	- do -
Manor Drug Store	374884	03-22-93	6-99	4.67	- do -
Mary Johnston Hosp.	67996	03-16-93	6-100	17.27	- do -
McGeorge Food Ind.	667103	05-04-93	6-107	40.91	- do -
Merced Drug	50932	04-09-93	6-108	8.70	- do -
Merced Drug House	155445	04-09-93	6-109	17.49	- do -
Mercury Drug Corp.	163301	05-06-93	6-130	8.51	- do -
Mercury Drug Corp.	27791	05-02-93	6-133	21.45	- do -
Mercury Drug Corp.	694626	05-09-93	6-115	3.11	- do -
Mercury Drug Corp.	56053	04-12-93	6-133	22.15	- do -
Mercury Drug Corp.	651170	03-04-93	6-116	17.45	- do -
Mercury Drug Corp.	30176	03-16-93	6-131	56.51	- do -
Mercury Drug Corp.	653206	04-16-93	6-117	12.03	- do -
Mercury Drug Corp.	33869	04-15-93	6-134	29.21	- do -
Mercury Drug Corp.	725213	04-27-93	6-117	5.04	- do -
Mercury Drug Corp.	51140	03-02-93	6-134	5.45	- do -
Mercury Drug Corp.	725877	05-01-93	6-118	8.94	- do -
Mercury Drug Corp.	51251	03-02-93	6-134	5.05	- do -
Mercury Drug Corp.	955723	03-07-93	6-118	15.43	- do -
Mercury Drug Corp.	53791	03-27-93	6-135	25.30	- do -
Mercury Drug Corp.	881462	03-04-93	6-119	18.89	- do -
Mercury Drug Corp.	188806	03-26-93	6-135	7.40	- do -
Mercury Drug Corp.	929313	03-07-93	6-119	3.88	- do -
Mercury Drug Corp.	563500	03-27-93	6-135	17.16	- do -
Mercury Drug Corp.	869099	03-02-93	6-120	16.18	- do -
Mercury Drug Corp.	189977	05-18-93	6-135	15.25	- do -
Mercury Drug Corp.	864699	03-11-93	6-120	20.07	- do -
Mercury Drug Corp.	462852	03-21-93	6-136	15.23	- do -
Mercury Drug Corp.	960386	04-14-93	6-121	20.64	- do -
Mercury Drug Corp.	464073	04-29-93	6-136	14.82	- do -
Mercury Drug Corp.	966479	04-13-93	6-121	45.00	- do -
Mercury Drug Corp.	424172	03-10-93	6-136	8.51	- do -
Mercury Drug Corp.	871639	03-30-93	6-122	20.86	- do -
Mercury Drug Corp.	424203	03-10-93		8.00	- do -
Mercury Drug Corp.	763776	03-26-93	6-122	27.93	- do -
Mercury Drug Corp.	455299	03-09-93	6-137	4.79	- do -
Mercury Drug Corp.	747141	03-14-93	6-123	13.53	- do -
Mercury Drug Corp.	455745	05-02-93	6-137	6.11	- do -
Mercury Drug Corp.	758053	04-06-93	6-123	8.92	- do -
Mercury Drug Corp.	219131	05-18-93	6-137	7.00	- do -
Mercury Drug Corp.	763482	03-24-93	6-124	10.61	- do -
Mercury Drug Corp.	407698	05-06-93	6-137	20.32	- do -
Mercury Drug Corp.	795766	03-12-93	6-124	10.33	- do -
Mercury Drug Corp.	463923	04-25-93	6-138	14.82	- do -
Mercury Drug Corp.	799078	05-13-93	6-125	15.04	- do -
Mercury Drug Corp.	455781	03-08-93	6-138	5.72	- do -
Mercury Drug Corp.	828826	04-04-93	6-125	19.85	- do -
Mercury Drug Corp.	464340	04-12-93	6-138	18.52	- do -
Mercury Drug Corp.	859257	03-10-93	6-126	40.38	- do -
Mercury Drug Corp.	549722	04-06-93	6-138	16.46	- do -
Mercury Drug Corp.	102685	05-01-93	6-126	10.64	- do -
Mercury Drug Corp.	550096	04-17-93	6-139	19.44	- do -
Mercury Drug Corp.	102121	05-07-93	6-127	17.26	- do -

Mercury Drug Corp.	562726	03-04-93	6-139	6.32	- do -
Mercury Drug Corp.	71431	04-18-93	6-127	3.68	- do -
Mercury Drug Corp.	562727	03-06-93	6-139	2.35	- do -
Mercury Drug Corp.	79152	03-17-93	6-128	8.00	- do -
Mercury Drug Corp.	407841	05-07-93	6-139	34.70	- do -
Mercury Drug Corp.	100292	03-17-93	6-128	46.64	- do -
Mercury Drug Corp.	215143	03-17-93	6-140	13.09	- do -
Mercury Drug Corp.	114845	04-04-93	6-129	6.62	- do -
Mercury Drug Corp.	252953	04-20-93	6-140	36.58	- do -
Mercury Drug Corp.	114965	04-06-93	6-129	31.62	- do -
Mercury Drug Corp.	237053	04-08-93	6-140	7.40	- do -
Mercury Drug Corp.	129721	03-28-93	6-130	17.26	- do -
Mercury Drug Corp.	392568	04-29-93	6-140	22.11	- do -
Mercury Drug Corp.	170407	04-10-93	6-130	8.09	- do -
Mercury Drug Corp.	238654	04-21-93	6-141	2.75	- do -
Mercury Drug Corp.	188850	04-28-93	6-131	18.50	- do -
Mercury Drug Corp.	240769	03-08-93	6-141	18.98	- do -
Mercury Drug Corp.	28169	05-13-93	6-131	22.75	- do -
Mercury Drug Corp.	241457	03-15-93	6-141	51.71	- do -
Mercury Drug Corp.	7895	03-21-93	6-132	2.30	- do -
Mercury Drug Corp.	250168	03-19-93	6-141	50.19	- do -
Mercury Drug Corp.	17647	04-11-93	6-132	57.92	- do -
Mercury Drug Corp.	405942	04-20-93	6-142	10.83	- do -
Mercury Drug Corp.	114994	04-08-93	6-133	23.81	- do -
Mercury Drug Corp.	253199	05-25-93	6-142	19.50	- do -
Mercury Drug Corp.	652085	04-03-93	6-117	11.39	- do -
Mercury Drug Corp.	348436	03-10-93	6-142	62.18	- do -
Mercury Drug Corp.	599388	03-01-93	6-118	10.81	- do -
Mercury Drug Corp.	339430	03-03-93	6-142	32.03	- do -
Mercury Drug Corp.	872019	04-02-93	6-119	5.25	- do -
Mercury Drug Corp.	269925	03-08-93	6-143	6.13	- do -
Mercury Drug Corp.	929488	03-03-93	6-120	47.86	- do -
Mercury Drug Corp.	285290	03-22-93	6-143	4.78	- do -
Mercury Drug Corp.	955724	03-07-93	6-121	4.66	- do -
Mercury Drug Corp.	329817	04-10-93	6-143	28.21	- do -
Mercury Drug Corp.	973693	04-29-93	6-122	10.46	- do -
Mercury Drug Corp.	310011	04-28-93	6-143	33.36	- do -
Mercury Drug Corp.	797666	04-20-93	6-123	25.15	- do -
Mercury Drug Corp.	751416	05-05-93	6-123	19.81	- do -
Mercury Drug Corp.	628960	05-02-93	6-115	52.57	- do -
Mercury Drug Corp.	758722	04-29-93	6-124	33.46	- do -
Mercury Drug Corp.	859498	03-02-93	6-125	30.16	- do -
Mercury Drug Corp.	629566	05-17-93	6-115	29.89	- do -
Mercury Drug Corp.	837387	03-05-93	6-126	13.47	- do -
Mercury Drug Corp.	694221	04-29-93	6-116	7.78	- do -
Mercury Drug Corp.	568023	05-10-93	6-127	9.86	- do -
Mercury Drug Corp.	710744	04-22-93	6-110	13.15	- do -
Mercury Drug Corp.	71487	04-20-93	6-128	5.32	- do -
Mercury Drug Corp.	710867	04-25-93	6-110	9.46	- do -
Mercury Drug Corp.	66092	03-20-93	6-129	11.58	- do -
Mercury Drug Corp.	715995	03-11-93	6-110	15.78	- do -
Mercury Drug Corp.	562742	03-05-93	6-130	1.83	- do -
Mercury Drug Corp.	721426	03-06-93	6-140	5.42	- do -
Mercury Drug Corp.	67460	04-26-93	6-131	9.86	- do -
Mercury Drug Corp.	721700	03-01-93	6-111	3.35	- do -
Mercury Drug Corp.	7784	03-19-93	6-132	8.66	- do -

Mercury Drug Corp.	722483	03-20-93	G-111	3.27	- do -
Mercury Drug Corp.	25345	03-06-93	G-133	26.62	- do -
Mercury Drug Corp.	694676	05-11-93	G-111	2.59	- do -
Mercury Drug Corp.	681970	04-20-93	G-117	18.52	- do -
Mercury Drug Corp.	723033	04-01-93	G-111	3.39	- do -
Mercury Drug Corp.	905687	03-09-93	G-119	46.07	- do -
Mercury Drug Corp.	724163	04-12-93	G-112	4.42	- do -
Mercury Drug Corp.	960529	04-16-93	G-121	46.65	- do -
Mercury Drug Corp.	724199	04-14-93	G-112	6.25	- do -
Mercury Drug Corp.	746797	03-11-93	G-124	8.21	- do -
Mercury Drug Corp.	724346	04-18-93	G-112	4.71	- do -
Mercury Drug Corp.	605702	03-09-93	G-125	5.42	- do -
Mercury Drug Corp.	725098	04-26-93	G-142	5.12	- do -
Mercury Drug Corp.	81143	03-31-93	G-128	5.88	- do -
Mercury Drug Corp.	725111	04-24-93	G-113	3.48	- do -
Mercury Drug Corp.	650232	03-20-93	G-116	18.81	- do -
Mercury Drug Corp.	694826	05-12-93	G-113	8.95	- do -
Mercury Drug Corp.	8330	03-28-93	G-132	31.79	- do -
Mercury Drug Corp.	725428	04-25-93	G-113	3.74	- do -
Mercury Drug Corp.	929998	03-04-93	G-118	5.73	- do -
Mercury Drug Corp.	694650	05-12-93	G-113	4.50	- do -
Mercury Drug Corp.	746614	03-06-93	G-122	38.42	- do -
Mercury Drug Corp.	632266	03-04-93	G-114	45.00	- do -
Mercury Drug Corp.	114885	04-05-93	G-127	15.01	- do -
Mercury Drug Corp.	650711	03-12-93	G-114	5.65	- do -
Mercury Drug Corp.	25556	03-09-93	G-131	3.17	- do -
Mercury Drug Corp.	607060	03-25-93	G-114	12.29	- do -
Mercury Drug Corp.	955345	03-10-93	G-120	18.35	- do -
Mercury Drug Corp.	614660	03-03-93	G-114	5.70	- do -
Mercury Drug Corp.	61946	04-15-93	G-129	22.41	- do -
Mercury Drug Corp.	822306	04-29-93	G-125	14.18	- do -
Mercury Drug Corp.	651134	03-07-93	G-116	6.81	- do -
Mercury Drug Corp.	614804	03-02-93	G-115	20.66	- do -
Mercury Drug San P.	112433	04-07-93	G-114	4.50	- do -
Mercury Drug San P.	112607	04-10-93	G-144	9.59	- do -
Miracure Drug	434	03-21-93	G-146	25.60	- do -
MPG Botica Inc.	27513	04-13-93	G-155	9.00	- do -
MFJ Drug Store	22416	04-29-93	G-156	5.20	- do -
National Bookstore	844879	03-17-93	G-159	5.82	- do -
National Bookstore	369799	05-21-93	G-157	8.73	- do -
National Bookstore	859921	04-28-93	G-158	8.36	- do -
National Bookstore	858543	04-22-93	G-158	15.32	- do -
National Bookstore	84413	04-11-93	G-159	11.64	- do -
National Bookstore	39513	03-03-93	G-157	7.05	- do -
Opti Drug	102179	03-24-93	G-163	8.16	- do -
Park & Shop, Inc.	1117	03-01-93	G-165	37.50	- do -
Pascual Drug Store	314016	04-17-93	G-166	6.76	- do -
Philcris Drug Store	6149	03-18-93	G-170	13.25	- do -
Pilipinas Photo	4265	04-27-93	G-171	7.87	- do -
Plaza Fair	969	04-23-93	G-172	9.67	- do -
P. I. Drug Store	12152	04-08-93	G-175	32.79	- do -
Sarabia Optical	75553	03-26-93	G-179	25.45	- do -
Save More Drug	31917	04-04-93	G-180	24.67	- do -
Scarlet Drug	68557	03-03-93	G-181	6.68	- do -
MFJ Drug Store	7456	04-29-93	G-188	16.80	- do -
Siemens	2885	02-22-93	G-207	1,264.09	Date not within the period covered

Siemens	1659	12-18-92	6-208	7,920.00	- do -
SM Equicom	175196	03-03-93	6-210	13,521.18	PR only without BIR permit to print
SM Equicom	6998	03-19-93	6-211	10,730.73	- do -
St. Peregrine Drug	18180	03-29-93	6-216	9.39	Violation of invoicing requirement under Sec. 238 of NIRC (sold to cash)
Susano Drugstore	25912	03-31-93	6-217	3.36	- do -
Susano Drugstore	25743	03-09-93	6-218	8.51	- do -
Tropical Hut Food	64054	04-14-93	6-223	7.53	- do -
Tropical Hut Food	64525	05-01-93	6-223	6.43	- do -
Worldcare Drug	3370	03-06-93	6-233	8.51	- do -
TOTAL				₱81,171.90	

Disallowed Input Tax for June to August 1993

Supplier	Invoice/O.R. Number	Date	Exh.	Input Tax	Remarks
Delbros	0104641	08-13-93	6-252	₱ 41.00	Overstatement of input tax claimed
Delbros	0104518	08-06-93	6-254	36.36	- do -
Delbros	0119026	08-31-93	6-255	4.55	- do -
Delbros	0110727	07-23-93	6-256	37.27	- do -
Delbros	0104810	08-20-93	6-257	21.82	- do -
Delbros	0110550	07-16-93	6-260	70.91	- do -
Delbros	0111908	07-09-93	6-261	23.64	- do -
Delbros	0110309	06-11-93	6-263	43.64	- do -
Delbros	0111755	06-30-93	6-265	10.91	- do -
Delbros	0104936	08-27-93	6-267	2.73	- do -
Delbros	0111619	06-25-93	6-268	30.91	- do -
Delbros	0110479	06-18-93	6-270	57.27	- do -
Delbros	0118074	07-31-93		209.91	No document
JRS Business Corp.	57669	07-26-93	6-345	9.01	Refers to the same item in Exh. 6-344
Leadcom Asia	00377	07-26-93	6-373	4,278.81	PR only without BIR permit to print
Rapid Lithographic	2011	08-27-93		5,182.60	No document
Robbie Stylographic	1951	08-06-93	6-498	50,323.77	Refers to the same item in Exh. 6-509
Robbie Stylographic	1847	07-16-93	6-503	7,803.41	Refers to the same item in Exh. 6-507
SM Equicom	7511	08-11-93	6-523	31,926.00	PR only without BIR permit to print
SM Equicom	7640	08-19-93	6-524	59.45	- do -
SM Equicom	7639	08-19-93	6-524	9,011.91	- do -
SM Equicom	7471	06-22-93	6-528	685.00	- do -
Toyota Shaw, Inc.	10271	07-15-93	6-546	65,287.91	- do -
Unit One Design	4443	06-12-93		1,260.00	Refers to the same item in Exh. 6-557
Unit One Design	2362	08-06-93	6-560	5,561.70	Entered twice in the schedule
TOTAL				₱181,980.49	

Disallowed Input Tax for September to November 1993

Supplier	Invoice/O.R. Number	Date	Exh.	Input Tax	Remarks
BEHR Trdg. & Services	4433	10-05-93	6-572	369.64	PR only without BIR permit to print
BEHR Trdg. & Services	4474	11-05-93	6-573	421.60	- do -
Delbros	0122032	10-22-93	6-581	23.18	Overstatement of input tax claimed
Delbros	0122221	10-31-93	6-582	58.18	- do -
Delbros	0122439	11-12-93	6-583	33.18	- do -
Delbros	0120167	09-30-93	6-585	38.73	- do -
Delbros	0122335	11-06-93	6-586	9.09	- do -

Delbros	0124084	11-19-93	G-587	49.09	- do -
Delbros	0119380	09-17-93	G-588	26.82	- do -
Delbros	0120462	10-15-93	G-589	30.27	- do -
Delbros	0120301	10-08-93	G-590	9.09	- do -
Delbros	0120017	09-24-93	G-592	10.45	- do -
Delbros	0119225	09-10-93	G-593	37.27	- do -
Microbase Inc.	0227	12-02-93		45.00	Also claimed in December schedule
SM Equicom	7639	08-19-93	G-524	9,011.91	PR only without BIR permit to print
TOTAL				P 10,173.50	

Disallowed Input Tax for December 1993

Supplier	Invoice/O.R. Number	Date	Exh.	Input Tax	Remarks
Delbros	190384	12-15-93	G-785	P 288.94	Refers to the same item in Exh. G-587
Delbros	0125745	12-17-93	G-786	29.09	Overstatement of input tax claimed
Delbros	0125606	12-10-93	G-787	31.36	- do -
Dillshe Trading Co.	32931	12-03-93	G-789	1,000.00	Refers to the same item in Exh. G-606
TOTAL				P 1,349.39	