

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

Third Division

MD EXPRESS MANILA, INC.,
Petitioner,

**CTA CASE NOS. 8388, 8389 &
8390**

Members:

- versus -

BAUTISTA, Chairperson,
FABON-VICTORINO, and
RINGPIS-LIBAN, JJ.

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

MAY 13 2016

CEI 10:24 a.m.

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RESOLUTION

Before this Court are the following:

1. petitioner's "Motion for Reconsideration", filed on May 7, 2015, with respondent's "Comment/ Opposition", filed on June 8, 2015; and
2. petitioner's "Urgent Omnibus Motion [Re: Resolution dated 22 January 2016]", filed on February 3, 2016.

In the Urgent Omnibus Motion, petitioner prays for the admission of Exhibits "IIII" and "IIII-1" and the correction of Exhibit "RR-17" into "RR-1".

Finding merit on petitioner's Urgent Omnibus Motion and considering respondent's comment filed on November 26, 2015¹, stating that she has no objection to the existence of Exhibits "RR" and "IIII", the same is **GRANTED.**

¹ Comment/Opposition (To Petitioner's second Supplemental Formal Offer of Evidence), docket (CTA Case No. 8388), vol. 3, pp. 1055-1057.

As regards petitioner's Motion for Reconsideration, it seeks reevaluation of the Court's Decision² (assailed Decision) dated April 17, 2015, the dispositive portion of which reads as follows:

"WHEREFORE, premises considered, the Petitions for Review are hereby **DENIED** for lack of merit.

SO ORDERED."

In the assailed Decision, the Court denied petitioner's claims for refund or issuance of tax credit certificate (TCC) in the aggregate amount of ₱4,605,610.45 representing the alleged excess and unutilized input value-added tax (VAT) arising from zero-rated sale of service to Philippine Economic Zone Authority (PEZA) and Clark Freeport Zone (CFZ) registered entities for the fourth quarter of taxable year (TY) 2008 and for the four quarters of TY 2009. The claims were denied for failure of petitioner to present the originals or certified true copies of the PEZA and CFZ Certifications issued to petitioner's clients.

In the Resolution³ dated August 7, 2015, the Court allowed petitioner to recall its witnesses. On October 26, 2015, petitioner presented the subpoenaed witnesses, PEZA Deputy Director General for Operations Mary Harriet O. Abordo, and Clark Development Corporation Manager Rodem R. Perez.⁴ Thereafter, petitioner filed its Second Supplemental Formal Offer of Evidence⁵ on November 10, 2015. The Court admitted in evidence Exhibits "RR", "RR-17", "YYY", "ZZZ", "ZZZ-1", "AAAA", "AAAA-1", "BBBB", "BBBB-1", "CCCC", "CCCC-1", "DDDD", "DDDD-1", "EEEE", "EEEE-1", "FFFF", "FFFF-1", "GGGG", "HHHH", "JJJJ" and "JJJJ-1".⁶

Among the admitted evidence were the Certifications⁷ issued by PEZA and CFZ/Clark Development Corporation (CDC).

In light of the foregoing, the Court shall proceed in determining the validity of petitioner's claims for refund/issuance of TCC for its excess and/or unutilized input VAT taking into consideration the other requisites under Section 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended, which provides:

"SEC. 112. Refunds or Tax Credits of Input Tax.- ✓

² Docket (CTA Case No. 8388), vol. 2, pp. 907 to 920.

³ Docket (CTA Case No. 8388), vol. 3, pp. 960 to 963.

⁴ Docket (CTA Case No. 8388), vol. 3, p. 1011.

⁵ Docket (CTA Case No. 8388), vol. 3, pp. 1012 to 1027.

⁶ Resolution, docket (CTA Case No. 8388), vol. 3., pp. 1064 to 1065.

⁷ Exhibits "RR", "Z³", "A⁴", "C⁴", "D⁴", "E⁴", "F⁴", and "J⁴", docket (CTA Case No. 8388), vol. 3, pp. 1028, 1032, 1036 to 1039, and 1050.

(A) *Zero-rated or Effectively Zero-rated Sales.*- Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however,* That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP): *Provided, further,* That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally,* That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and nonzero-rated sales.”

Based on the above-cited provision, in order to be entitled to a TCC/refund of excess input VAT attributable to zero-rated or effectively zero-rated sales, the following requisites must be complied with:

1. that there must be zero-rated or effectively zero-rated sales;
2. that input taxes were incurred or paid;
3. that such input taxes are attributable to zero-rated or effectively zero-rated sales;
4. that input taxes were not applied against any output VAT liability; and
5. that the claim was filed within the two-year prescriptive period.

As regards the fifth requisite, it has already been established in the assailed Decision⁸ that petitioner seasonably filed its claims for refund/TCC both in the administrative and judicial levels.

In connection with the first requisite, the Court ruled that the sale of service by a VAT-registered taxpayer, like herein petitioner, to PEZA and CFZ-registered entities are effectively subject to zero percent (0%) VAT pursuant to Section 108(B)(3) of the NIRC of 1997, as amended, which states: ✓

⁸ Docket (CTA Case No. 8388), vol. 2, pp. 913 to 915.

“SEC. 108. Value-added Tax on Sale of Services and Use or Lease of Properties. –

xxx xxx xxx

(B) *Transactions Subject to Zero Percent (0%) Rate.* –The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:

xxx xxx xxx

(3) Services rendered to persons or entities whose exemption under special laws or international agreements to which the Philippines is a signatory effectively subjects the supply of such services to zero percent (0%) rate;”

The Court held that both Republic Act (RA) No. 7227, as amended by RA No. 9400, otherwise known as the “Bases Conversion Development Act of 1992”, and RA No. 7916, as amended by RA No. 8748, otherwise known as “The Special Economic Zone Act of 1995”, are special laws which grant exemptions from national (including VAT) and local taxes to duly registered business establishments operating within their proper jurisdiction except payment of the preferential tax rate of 5% on gross income earned. Consequently, the sales of services by VAT registered entities in the customs territory to PEZA and CFZ registered entities are effectively subject to zero percent (0%) VAT under Section 108(B)(3) of the NIRC of 1997, as amended.⁹

For the fourth quarter of TY 2008 and for the four quarters of TY 2009, petitioner declared the following sales:

Taxable Quarter	Exhibit	VATable Sales	Zero-Rated Sales	Total Sales
2008				
4th	“N-1” to “N-2”	₱ 9,265,805.78	₱ 18,530,434.03	₱ 27,796,239.81
2009				
1st	“T-1” to “T-2”	6,741,222.14	20,125,470.78	26,866,692.92
2nd	“Z-1” to “Z-2”	9,730,479.97	11,383,547.64	21,114,027.61
3rd	“FF-1” to “FF-2”	11,368,445.84	17,435,693.01	28,804,138.85
4th	“LL-1” to “LL-2”	9,641,931.05	19,354,290.49	28,996,221.54
	Total	₱46,747,884.78	₱86,829,435.95	₱133,577,320.73

⁹ Decision, docket (CTA Case No. 8388), vol. 2, pp. 915 to 918.

According to the Court-commissioned Independent Certified Public Accountant (ICPA), Ms. Myra Celeste O. Dabalos, petitioner reports gross revenues instead of gross receipts for VAT purposes.¹⁰ Thus, the reported zero-rated sales were derived from services rendered by petitioner to the following entities as reflected in its sales invoices¹¹:

Clients	Amount of Sales Per Invoice
Hiblow Philippines, Inc.	₱ 1,306,580.00
Isuzu Autoparts Mfg Corp.	62,400.00
Isuzu Phils Corp.	5,450.00
Kawasaki Motor Phils.	1,200.00
Nikko Metal Philippines, Inc.	908,024.00
Phil. Techno Takatsuki, Inc.	382,950.00
STT Philippines, Inc.	677,022.00
Takata Philippines Corp.	153,238.80
Yokohama Tire Phils., Inc.	82,706,410.00
Total	₱ 86,203,274.80

It must be noted that the above amount of ₱86,203,274.80 zero-rated sales differs with that declared in petitioner's VAT returns. Since petitioner failed to account and substantiate the discrepancy of ₱626,161.15, the same shall be denied VAT zero-rating.

To establish that its clients are registered with the PEZA or CFZ/CDC, petitioner submitted in its "Second Supplemental Formal Offer of Evidence", certified true copies of Certifications from PEZA or CFZ/CDC but only with respect to the following entities:

Client	Amount Per Invoice	PEZA or CFZ/CDC Certification		
		Exhibit No.	VAT Zero-Rating Valid for	Registration valid for
Hiblow Philippines, Inc.	₱ 1,306,580.00	"RR", "Z ³ ", "A ⁴ ", "B ⁴ "	Years 2008 and 2009	
Nikko Metal Philippines, Inc.	908,024.00	"Z ³ ", "B ⁴ ", "D ⁴ "	Years 2008 and 2009	
STT Philippines, Inc.	677,022.00	"Z ³ ", "B ⁴ ", "E ⁴ ", "F ⁴ "	Years 2008 and 2009	
Yokohama Tire Phils., Inc.	82,706,410.00	"I ⁴ "		June 25, 2008 to June 24, 2009
		"J ⁴ "		June 8, 2009 to Dec. 31, 2009
Total	₱ 85,598,036.00			

¹⁰ Exhibit "GGG", p. 9, docket (CTA Case No. 8388), vol. 1, p. 223.

¹¹ Exhibits "FFF", "FFF-1" to "FFF-5568".

With the presentation of the Certifications, petitioner's sales to STT Philippines, Inc., Nikko Metals Philippines, Inc., Hiblow Philippines, Inc., and Yokohama Tire Philippines, Inc. for the subject period of claim may qualify for VAT zero-rating in the amount of ₱85,598,036.00.

However, the Court disallows petitioner's reported zero-rated sales to the following entities in the amount of ₱605,238.80 for lack of PEZA or CFZ/CDC Certifications:

Client	Amount of Sales ¹²
Isuzu Autoparts Mfg Corp	₱ 62,400.00
Isuzu Phils Corp	5,450.00
Kawasaki Motor Phils	1,200.00
Phil. Techno Takatsuki, Inc.	382,950.00
Takata Philippines Corp.	153,238.80
Total	₱ 605,238.80

Also, pursuant to the invoicing requirements under Section 113(A)(2) and (B) of the NIRC of 1997, as amended, *a VAT-registered person shall issue a VAT official receipt for every sale of service*, hence, petitioner's zero-rated sales amounting to ₱9,363,451.90 shall also be disallowed for lack of VAT zero-rated official receipts. The details of which are as follows:

Invoice			Client	Amount of Sales
Exhibit	Date	No.		
		30194	Hiblow Phils., Inc.	₱ 17,400.00
		30195	Hiblow Phils., Inc.	10,300.00
		30257	Hiblow Phils., Inc.	17,400.00
		30275	Hiblow Phils., Inc.	17,400.00
FFF-3247	7/10/09	32395	Hiblow Phils., Inc.	17,400.00
FFF-1608	2/25/09	30751	Hiblow Phils., Inc.	11,900.00
FFF-1609	2/25/09	30752	Hiblow Phils., Inc.	17,400.00
FFF-1610	2/25/09	30753	Hiblow Phils., Inc.	17,400.00
FFF-1727	2/28/09	30873	Hiblow Phils., Inc.	12,650.00
FFF-1783	2/28/09	30953	Hiblow Phils., Inc.	10,300.00
FFF-1784	2/28/09	30954	Hiblow Phils., Inc.	10,300.00
FFF-4925	12/30/09	34484	Hiblow Phils., Inc.	24,500.00
FFF-4926	12/30/09	34485	Hiblow Phils., Inc.	24,500.00
FFF-4927	12/30/09	34486	Hiblow Phils., Inc.	17,400.00
FFF-4976	12/30/09	34538	Hiblow Phils., Inc.	17,400.00
FFF-5145	12/1/09	34774	Hiblow Phils., Inc.	31,600.00
FFF-3972	9/15/09	33117	Nikko Metal Philippines, Inc.	12,550.00
FFF-3973	9/15/09	33118	Nikko Metal Philippines, Inc.	13,050.00

¹² Exhibit "FFF".

FFF-3974	9/15/09	33119	Nikko Metal Philippines, Inc.	12,350.00
FFF-3975	9/15/09	33120	Nikko Metal Philippines, Inc.	12,350.00
FFF-3976	9/15/09	33121	Nikko Metal Philippines, Inc.	12,350.00
FFF-4040	9/23/09	33187	Nikko Metal Philippines, Inc.	12,550.00
FFF-4042	9/23/09	33189	Nikko Metal Philippines, Inc.	12,350.00
FFF-4076	9/24/09	33223	Nikko Metal Philippines, Inc.	12,050.00
FFF-5012	12/30/09	34574	Nikko Metal Philippines, Inc.	66,932.50
FFF-4840	12/21/09	34399	STT Philippines Inc.	7,150.00
FFF-4873	12/22/09	34432	STT Philippines Inc.	11,300.00
FFF-5123	12/22/09	34732	STT Philippines Inc.	694.40
FFF-2782	6/18/09	31926	Yokohama Tire Phils, Inc.	15,940.00
FFF-3499	8/14/09	32620	Yokohama Tire Phils, Inc.	19,440.00
FFF-3500	8/14/09	32621	Yokohama Tire Phils, Inc.	18,690.00
FFF-3501	8/14/09	32622	Yokohama Tire Phils, Inc.	48,990.00
FFF-3502	8/14/09	32623	Yokohama Tire Phils, Inc.	19,690.00
FFF-3503	8/14/09	32624	Yokohama Tire Phils, Inc.	19,690.00
FFF-3504	8/14/09	32625	Yokohama Tire Phils, Inc.	19,690.00
FFF-3505	8/14/09	32627	Yokohama Tire Phils, Inc.	17,690.00
FFF-3506	8/14/09	32628	Yokohama Tire Phils, Inc.	34,340.00
	8/31/09	32985	Yokohama Tire Phils, Inc.	12,550.00
FFF-3831	8/31/09	32985	Yokohama Tire Phils, Inc.	61,640.00
FFF-4501	10/27/09	33649	Yokohama Tire Phils, Inc.	105,250.00
FFF-4690	10/31/09	33948	Yokohama Tire Phils, Inc.	16,190.00
FFF-4691	10/31/09	33949	Yokohama Tire Phils, Inc.	62,640.00
FFF-4692	10/31/09	33950	Yokohama Tire Phils, Inc.	18,690.00
FFF-5275	11/16/09	33958	Yokohama Tire Phils, Inc.	16,940.00
FFF-5286	11/18/09	33969	Yokohama Tire Phils, Inc.	17,690.00
FFF-5475	11/30/09	34163	Yokohama Tire Phils, Inc.	16,190.00
FFF-5482	11/30/09	34184	Yokohama Tire Phils, Inc.	18,690.00
FFF-5483	11/30/09	34185	Yokohama Tire Phils, Inc.	19,690.00
FFF-5484	11/30/09	34186	Yokohama Tire Phils, Inc.	18,690.00
FFF-5485	11/30/09	34187	Yokohama Tire Phils, Inc.	19,690.00
FFF-5486	11/30/09	34188	Yokohama Tire Phils, Inc.	19,690.00
FFF-5487	11/30/09	34189	Yokohama Tire Phils, Inc.	18,690.00
FFF-5488	11/30/09	34190	Yokohama Tire Phils, Inc.	19,690.00
FFF-5489	11/30/09	34191	Yokohama Tire Phils, Inc.	19,440.00
FFF-5490	11/30/09	34192	Yokohama Tire Phils, Inc.	34,340.00
FFF-5491	11/30/09	34193	Yokohama Tire Phils, Inc.	34,340.00
FFF-5492	11/30/09	34194	Yokohama Tire Phils, Inc.	18,690.00
FFF-5493	11/30/09	34195	Yokohama Tire Phils, Inc.	18,690.00
FFF-5494	11/30/09	34196	Yokohama Tire Phils, Inc.	17,190.00
FFF-5495	11/30/09	34197	Yokohama Tire Phils, Inc.	31,840.00
FFF-5496	11/30/09	34198	Yokohama Tire Phils, Inc.	17,190.00
FFF-5497	11/30/09	34199	Yokohama Tire Phils, Inc.	34,340.00
FFF-5499	11/30/09	34201	Yokohama Tire Phils, Inc.	18,190.00
FFF-5501	11/30/09	34203	Yokohama Tire Phils, Inc.	33,840.00
FFF-5502	11/30/09	34204	Yokohama Tire Phils, Inc.	3,840.00
FFF-5504	11/30/09	34206	Yokohama Tire Phils, Inc.	16,190.00
FFF-5505	11/30/09	34208	Yokohama Tire Phils, Inc.	62,140.00

FFF-5517	11/30/09	34264	Yokohama Tire Phils, Inc.	34,340.00
FFF-5518	11/30/09	34265	Yokohama Tire Phils, Inc.	34,340.00
FFF-5519	11/30/09	34266	Yokohama Tire Phils, Inc.	18,690.00
FFF-5520	11/30/09	34267	Yokohama Tire Phils, Inc.	17,440.00
FFF-5522	11/30/09	34269	Yokohama Tire Phils, Inc.	18,690.00
FFF-5524	11/30/09	34271	Yokohama Tire Phils, Inc.	19,690.00
FFF-5526	11/30/09	34274	Yokohama Tire Phils, Inc.	17,440.00
FFF-5527	11/30/09	34277	Yokohama Tire Phils, Inc.	17,690.00
FFF-5528	11/30/09	34278	Yokohama Tire Phils, Inc.	17,640.00
FFF-5529	11/30/09	34279	Yokohama Tire Phils, Inc.	17,640.00
FFF-5530	11/30/09	34280	Yokohama Tire Phils, Inc.	19,440.00
FFF-5531	11/30/09	34281	Yokohama Tire Phils, Inc.	17,440.00
FFF-5532	11/30/09	34282	Yokohama Tire Phils, Inc.	30,840.00
FFF-5533	11/30/09	34283	Yokohama Tire Phils, Inc.	17,190.00
FFF-5534	11/30/09	34284	Yokohama Tire Phils, Inc.	16,190.00
FFF-5535	11/30/09	34285	Yokohama Tire Phils, Inc.	30,840.00
FFF-5536	11/30/09	34286	Yokohama Tire Phils, Inc.	16,190.00
FFF-5537	11/30/09	34287	Yokohama Tire Phils, Inc.	34,340.00
FFF-5539	11/30/09	34289	Yokohama Tire Phils, Inc.	16,190.00
FFF-5540	11/30/09	34290	Yokohama Tire Phils, Inc.	19,440.00
FFF-5542	11/30/09	34292	Yokohama Tire Phils, Inc.	15,940.00
FFF-5544	11/30/09	34294	Yokohama Tire Phils, Inc.	4,840.00
FFF-5545	11/30/09	34295	Yokohama Tire Phils, Inc.	18,190.00
FFF-5546	11/30/09	34296	Yokohama Tire Phils, Inc.	30,840.00
FFF-5547	11/30/09	34298	Yokohama Tire Phils, Inc.	18,690.00
FFF-5548	11/30/09	34299	Yokohama Tire Phils, Inc.	18,690.00
FFF-5549	11/30/09	34300	Yokohama Tire Phils, Inc.	16,190.00
FFF-5550	11/30/09	34301	Yokohama Tire Phils, Inc.	15,940.00
FFF-5551	11/30/09	34302	Yokohama Tire Phils, Inc.	16,190.00
FFF-5552	11/30/09	34303	Yokohama Tire Phils, Inc.	19,690.00
FFF-5553	11/30/09	34307	Yokohama Tire Phils, Inc.	33,340.00
FFF-5554	11/30/09	34308	Yokohama Tire Phils, Inc.	18,690.00
FFF-5555	11/30/09	34309	Yokohama Tire Phils, Inc.	17,690.00
FFF-5556	11/30/09	34310	Yokohama Tire Phils, Inc.	18,690.00
FFF-5557	11/30/09	34311	Yokohama Tire Phils, Inc.	19,690.00
FFF-5558	11/30/09	34312	Yokohama Tire Phils, Inc.	19,690.00
FFF-5559	11/30/09	34313	Yokohama Tire Phils, Inc.	46,990.00
FFF-5560	11/30/09	34314	Yokohama Tire Phils, Inc.	18,690.00
FFF-5561	11/30/09	34315	Yokohama Tire Phils, Inc.	18,690.00
FFF-5562	11/30/09	34316	Yokohama Tire Phils, Inc.	32,840.00
FFF-5563	11/30/09	34317	Yokohama Tire Phils, Inc.	19,690.00
FFF-5565	11/30/09	34331	Yokohama Tire Phils, Inc.	16,190.00
FFF-5567	11/30/09	34333	Yokohama Tire Phils, Inc.	18,690.00
FFF-5568	11/30/09	34334	Yokohama Tire Phils, Inc.	17,940.00
FFF-4694	11/30/09	34337	Yokohama Tire Phils, Inc.	18,440.00
FFF-4695	11/30/09	34338	Yokohama Tire Phils, Inc.	17,690.00
FFF-4696	11/30/09	34339	Yokohama Tire Phils, Inc.	17,690.00
FFF-4697	11/30/09	34340	Yokohama Tire Phils, Inc.	17,440.00
FFF-4698	11/30/09	34341	Yokohama Tire Phils, Inc.	17,690.00

FFF-4699	11/30/09	34342	Yokohama Tire Phils, Inc.	16,190.00
FFF-4700	11/30/09	34343	Yokohama Tire Phils, Inc.	16,190.00
FFF-4701	11/30/09	34344	Yokohama Tire Phils, Inc.	16,190.00
FFF-4702	11/30/09	34345	Yokohama Tire Phils, Inc.	16,190.00
FFF-4703	11/30/09	34346	Yokohama Tire Phils, Inc.	16,190.00
FFF-4704	11/30/09	34347	Yokohama Tire Phils, Inc.	30,840.00
FFF-4705	11/30/09	34348	Yokohama Tire Phils, Inc.	16,190.00
FFF-4706	11/30/09	34349	Yokohama Tire Phils, Inc.	30,840.00
FFF-4707	11/30/09	34350	Yokohama Tire Phils, Inc.	30,840.00
FFF-4709	11/30/09	34352	Yokohama Tire Phils, Inc.	30,840.00
FFF-4710	11/30/09	34353	Yokohama Tire Phils, Inc.	16,190.00
FFF-4711	11/30/09	34354	Yokohama Tire Phils, Inc.	16,190.00
FFF-4712	11/30/09	34355	Yokohama Tire Phils, Inc.	16,190.00
FFF-4713	11/30/09	34356	Yokohama Tire Phils, Inc.	16,190.00
FFF-4714	11/30/09	34357	Yokohama Tire Phils, Inc.	16,190.00
FFF-4715	11/30/09	34358	Yokohama Tire Phils, Inc.	17,690.00
FFF-4716	11/30/09	34359	Yokohama Tire Phils, Inc.	16,190.00
FFF-4717	11/30/09	34360	Yokohama Tire Phils, Inc.	18,690.00
FFF-4718	11/30/09	34361	Yokohama Tire Phils, Inc.	17,190.00
FFF-4719	11/30/09	34362	Yokohama Tire Phils, Inc.	16,190.00
FFF-4720	11/30/09	34363	Yokohama Tire Phils, Inc.	17,190.00
FFF-4721	11/30/09	34364	Yokohama Tire Phils, Inc.	16,190.00
FFF-4722	11/30/09	34365	Yokohama Tire Phils, Inc.	16,190.00
FFF-4723	11/30/09	34366	Yokohama Tire Phils, Inc.	5,340.00
FFF-4724	11/30/09	34367	Yokohama Tire Phils, Inc.	5,340.00
FFF-4725	11/30/09	34368	Yokohama Tire Phils, Inc.	4,340.00
FFF-4727	11/30/09	34370	Yokohama Tire Phils, Inc.	4,340.00
FFF-4752	12/1/09	34209	Yokohama Tire Phils, Inc.	31,500.00
FFF-4753	12/1/09	34210	Yokohama Tire Phils, Inc.	61,000.00
FFF-4754	12/1/09	34211	Yokohama Tire Phils, Inc.	16,750.00
FFF-4758	12/8/09	34215	Yokohama Tire Phils, Inc.	4,125.00
FFF-4775	12/11/09	34236	Yokohama Tire Phils, Inc.	31,500.00
FFF-4796	11/30/09	34272	Yokohama Tire Phils, Inc.	17,440.00
FFF-4815	12/17/09	34336	Yokohama Tire Phils, Inc.	75,750.00
FFF-4844	12/21/09	34403	Yokohama Tire Phils, Inc.	144,000.00
FFF-4845	12/1/09	34404	Yokohama Tire Phils, Inc.	30,250.00
FFF-4846	12/21/09	34405	Yokohama Tire Phils, Inc.	6,600.00
FFF-4847	12/21/09	34406	Yokohama Tire Phils, Inc.	6,050.00
FFF-4848	12/21/09	34407	Yokohama Tire Phils, Inc.	156,000.00
FFF-4857	12/22/09	34416	Yokohama Tire Phils, Inc.	31,500.00
FFF-4858	12/22/09	34417	Yokohama Tire Phils, Inc.	61,000.00
FFF-4883	12/23/09	34442	Yokohama Tire Phils, Inc.	19,690.00
FFF-4884	12/23/09	34443	Yokohama Tire Phils, Inc.	18,690.00
FFF-4885	12/23/09	34444	Yokohama Tire Phils, Inc.	18,690.00
FFF-4886	12/23/09	34445	Yokohama Tire Phils, Inc.	18,690.00
FFF-4887	12/23/09	34446	Yokohama Tire Phils, Inc.	19,690.00
FFF-4888	12/23/09	34447	Yokohama Tire Phils, Inc.	18,690.00
FFF-4889	12/23/09	34448	Yokohama Tire Phils, Inc.	19,690.00
FFF-4890	12/23/09	34449	Yokohama Tire Phils, Inc.	18,690.00

FFF-4891	12/23/09	34450	Yokohama Tire Phils, Inc.	18,690.00
FFF-4892	12/23/09	34451	Yokohama Tire Phils, Inc.	33,340.00
FFF-4893	12/28/09	34452	Yokohama Tire Phils, Inc.	62,640.00
FFF-4894	12/28/09	34453	Yokohama Tire Phils, Inc.	47,990.00
FFF-4895	12/28/09	34454	Yokohama Tire Phils, Inc.	62,640.00
FFF-4896	12/28/09	34455	Yokohama Tire Phils, Inc.	34,340.00
FFF-4897	12/28/09	34456	Yokohama Tire Phils, Inc.	32,340.00
FFF-4898	12/28/09	34457	Yokohama Tire Phils, Inc.	32,340.00
FFF-4899	12/28/09	34458	Yokohama Tire Phils, Inc.	17,190.00
FFF-4900	12/28/09	34459	Yokohama Tire Phils, Inc.	34,340.00
FFF-4901	12/28/09	34460	Yokohama Tire Phils, Inc.	32,840.00
FFF-4902	12/28/09	34461	Yokohama Tire Phils, Inc.	18,690.00
FFF-4903	12/28/09	34462	Yokohama Tire Phils, Inc.	48,990.00
FFF-4904	12/28/09	34463	Yokohama Tire Phils, Inc.	48,990.00
FFF-4905	12/28/09	34464	Yokohama Tire Phils, Inc.	32,340.00
FFF-4906	12/28/09	34465	Yokohama Tire Phils, Inc.	19,690.00
FFF-4907	12/28/09	34466	Yokohama Tire Phils, Inc.	19,690.00
FFF-4908	12/28/09	34467	Yokohama Tire Phils, Inc.	19,690.00
FFF-4909	12/28/09	34468	Yokohama Tire Phils, Inc.	19,690.00
FFF-4930	12/29/09	34489	Yokohama Tire Phils, Inc.	17,190.00
FFF-4931	12/29/09	34490	Yokohama Tire Phils, Inc.	32,840.00
FFF-4932	12/29/09	34491	Yokohama Tire Phils, Inc.	18,190.00
FFF-4933	12/29/09	34492	Yokohama Tire Phils, Inc.	32,340.00
FFF-4934	12/29/09	34493	Yokohama Tire Phils, Inc.	33,340.00
FFF-4937	12/29/09	34496	Yokohama Tire Phils, Inc.	48,990.00
FFF-4938	12/29/09	34497	Yokohama Tire Phils, Inc.	46,990.00
FFF-4939	12/29/09	34498	Yokohama Tire Phils, Inc.	32,340.00
FFF-4940	12/29/09	34499	Yokohama Tire Phils, Inc.	33,840.00
FFF-4941	12/29/09	34500	Yokohama Tire Phils, Inc.	17,190.00
FFF-4942	12/29/09	34501	Yokohama Tire Phils, Inc.	32,340.00
FFF-4943	12/29/09	34502	Yokohama Tire Phils, Inc.	61,640.00
FFF-4944	12/29/09	34503	Yokohama Tire Phils, Inc.	33,340.00
FFF-4945	12/29/09	34504	Yokohama Tire Phils, Inc.	19,690.00
FFF-4946	12/29/09	34505	Yokohama Tire Phils, Inc.	34,340.00
FFF-4949	12/29/09	34510	Yokohama Tire Phils, Inc.	19,690.00
FFF-4950	12/29/09	34511	Yokohama Tire Phils, Inc.	18,690.00
FFF-4951	12/29/09	34512	Yokohama Tire Phils, Inc.	91,440.00
FFF-4952	12/29/09	34513	Yokohama Tire Phils, Inc.	61,640.00
FFF-4953	12/29/09	34514	Yokohama Tire Phils, Inc.	17,690.00
FFF-4954	12/29/09	34515	Yokohama Tire Phils, Inc.	18,440.00
FFF-4955	12/29/09	34516	Yokohama Tire Phils, Inc.	17,690.00
FFF-4956	12/29/09	34517	Yokohama Tire Phils, Inc.	17,690.00
FFF-4957	12/29/09	34518	Yokohama Tire Phils, Inc.	17,690.00
FFF-4958	12/29/09	34519	Yokohama Tire Phils, Inc.	17,690.00
FFF-4959	12/29/09	34520	Yokohama Tire Phils, Inc.	17,690.00
FFF-4960	12/29/09	34521	Yokohama Tire Phils, Inc.	17,690.00
FFF-4961	12/29/09	34522	Yokohama Tire Phils, Inc.	19,690.00
FFF-4962	12/29/09	34523	Yokohama Tire Phils, Inc.	19,690.00
FFF-4963	12/29/09	34524	Yokohama Tire Phils, Inc.	19,690.00

FFF-4964	12/29/09	34525	Yokohama Tire Phils, Inc.	19,690.00
FFF-4965	12/29/09	34526	Yokohama Tire Phils, Inc.	19,690.00
FFF-4966	12/29/09	34527	Yokohama Tire Phils, Inc.	17,690.00
FFF-4967	12/29/09	34528	Yokohama Tire Phils, Inc.	18,690.00
FFF-4968	12/29/09	34529	Yokohama Tire Phils, Inc.	19,690.00
FFF-4969	12/29/09	34530	Yokohama Tire Phils, Inc.	19,690.00
FFF-4970	12/29/09	34531	Yokohama Tire Phils, Inc.	18,690.00
FFF-4971	12/29/09	34532	Yokohama Tire Phils, Inc.	18,690.00
FFF-4972	12/29/09	34533	Yokohama Tire Phils, Inc.	17,690.00
FFF-4973	12/29/09	34534	Yokohama Tire Phils, Inc.	17,690.00
FFF-4974	12/29/09	34535	Yokohama Tire Phils, Inc.	17,690.00
FFF-4975	12/29/09	34536	Yokohama Tire Phils, Inc.	17,690.00
FFF-4977	12/29/09	34539	Yokohama Tire Phils, Inc.	19,690.00
FFF-4978	12/29/09	34540	Yokohama Tire Phils, Inc.	18,690.00
FFF-4979	12/29/09	34541	Yokohama Tire Phils, Inc.	34,340.00
FFF-4980	12/29/09	34542	Yokohama Tire Phils, Inc.	18,690.00
FFF-4981	12/29/09	34543	Yokohama Tire Phils, Inc.	48,990.00
FFF-4982	12/29/09	34544	Yokohama Tire Phils, Inc.	32,340.00
FFF-4983	12/29/09	34545	Yokohama Tire Phils, Inc.	61,640.00
FFF-4984	12/29/09	34546	Yokohama Tire Phils, Inc.	17,690.00
FFF-4985	12/29/09	34547	Yokohama Tire Phils, Inc.	19,690.00
FFF-4986	12/29/09	34548	Yokohama Tire Phils, Inc.	18,690.00
FFF-4987	12/29/09	34549	Yokohama Tire Phils, Inc.	17,690.00
FFF-4988	12/29/09	34550	Yokohama Tire Phils, Inc.	19,690.00
FFF-4989	12/29/09	34551	Yokohama Tire Phils, Inc.	18,690.00
FFF-4990	12/29/09	34552	Yokohama Tire Phils, Inc.	16,190.00
FFF-4991	12/29/09	34553	Yokohama Tire Phils, Inc.	31,840.00
FFF-4992	12/29/09	34554	Yokohama Tire Phils, Inc.	46,740.00
FFF-4993	12/29/09	34555	Yokohama Tire Phils, Inc.	31,840.00
FFF-4994	12/29/09	34556	Yokohama Tire Phils, Inc.	30,340.00
FFF-4995	12/29/09	34557	Yokohama Tire Phils, Inc.	19,440.00
FFF-4996	12/29/09	34558	Yokohama Tire Phils, Inc.	17,940.00
FFF-4997	12/29/09	34559	Yokohama Tire Phils, Inc.	16,190.00
FFF-4998	12/29/09	34560	Yokohama Tire Phils, Inc.	17,440.00
FFF-4999	12/29/09	34561	Yokohama Tire Phils, Inc.	15,940.00
FFF-5000	12/29/09	34562	Yokohama Tire Phils, Inc.	17,940.00
FFF-5001	12/29/09	34563	Yokohama Tire Phils, Inc.	44,740.00
FFF-5002	12/29/09	34564	Yokohama Tire Phils, Inc.	16,190.00
FFF-5003	12/29/09	34565	Yokohama Tire Phils, Inc.	16,190.00
FFF-5004	12/29/09	34566	Yokohama Tire Phils, Inc.	16,190.00
FFF-5005	12/29/09	34567	Yokohama Tire Phils, Inc.	16,190.00
FFF-5006	12/29/09	34568	Yokohama Tire Phils, Inc.	16,190.00
FFF-5007	12/29/09	34569	Yokohama Tire Phils, Inc.	16,190.00
FFF-5008	12/29/09	34570	Yokohama Tire Phils, Inc.	15,940.00
FFF-5009	12/29/09	34571	Yokohama Tire Phils, Inc.	16,190.00
FFF-5010	12/29/09	34572	Yokohama Tire Phils, Inc.	16,190.00
FFF-5011	12/29/09	34573	Yokohama Tire Phils, Inc.	32,340.00
FFF-5013	12/28/09	34575	Yokohama Tire Phils, Inc.	2,840.00
FFF-5014	12/28/09	34576	Yokohama Tire Phils, Inc.	2,840.00

FFF-5015	12/30/09	34577	Yokohama Tire Phils, Inc.	4,340.00
FFF-5020	12/29/09	34584	Yokohama Tire Phils, Inc.	16,190.00
FFF-5021	12/29/09	34585	Yokohama Tire Phils, Inc.	16,190.00
FFF-5022	12/29/09	34586	Yokohama Tire Phils, Inc.	46,990.00
FFF-5023	12/29/09	34587	Yokohama Tire Phils, Inc.	60,140.00
FFF-5024	12/29/09	34588	Yokohama Tire Phils, Inc.	18,690.00
FFF-5025	12/29/09	34589	Yokohama Tire Phils, Inc.	17,190.00
FFF-5026	12/29/09	34590	Yokohama Tire Phils, Inc.	16,190.00
FFF-5027	12/29/09	34591	Yokohama Tire Phils, Inc.	16,190.00
FFF-5028	12/29/09	34592	Yokohama Tire Phils, Inc.	16,190.00
FFF-5029	12/29/09	34593	Yokohama Tire Phils, Inc.	17,690.00
FFF-5030	12/29/09	34594	Yokohama Tire Phils, Inc.	17,190.00
FFF-5031	12/29/09	34595	Yokohama Tire Phils, Inc.	17,190.00
FFF-5032	12/29/09	34596	Yokohama Tire Phils, Inc.	16,190.00
FFF-5033	12/29/09	34597	Yokohama Tire Phils, Inc.	17,190.00
FFF-5034	12/29/09	34598	Yokohama Tire Phils, Inc.	18,190.00
FFF-5035	12/29/09	34599	Yokohama Tire Phils, Inc.	17,690.00
FFF-5036	12/29/09	34600	Yokohama Tire Phils, Inc.	18,190.00
FFF-5037	12/29/09	34601	Yokohama Tire Phils, Inc.	16,190.00
FFF-5038	12/29/09	34602	Yokohama Tire Phils, Inc.	18,190.00
FFF-5039	12/29/09	34603	Yokohama Tire Phils, Inc.	17,690.00
FFF-5040	12/29/09	34604	Yokohama Tire Phils, Inc.	17,690.00
FFF-5041	12/29/09	34605	Yokohama Tire Phils, Inc.	33,340.00
FFF-5042	12/29/09	34606	Yokohama Tire Phils, Inc.	17,690.00
FFF-5043	12/29/09	34607	Yokohama Tire Phils, Inc.	17,690.00
FFF-5044	12/29/09	34608	Yokohama Tire Phils, Inc.	32,340.00
FFF-5045	12/29/09	34609	Yokohama Tire Phils, Inc.	32,340.00
FFF-5046	12/29/09	34610	Yokohama Tire Phils, Inc.	19,690.00
FFF-5047	12/29/09	34611	Yokohama Tire Phils, Inc.	19,690.00
FFF-5048	12/29/09	34612	Yokohama Tire Phils, Inc.	18,690.00
FFF-5049	12/29/09	34613	Yokohama Tire Phils, Inc.	16,190.00
FFF-5050	12/29/09	34614	Yokohama Tire Phils, Inc.	30,840.00
FFF-5051	12/29/09	34615	Yokohama Tire Phils, Inc.	16,190.00
FFF-5052	12/29/09	34616	Yokohama Tire Phils, Inc.	16,190.00
FFF-5053	12/29/09	34617	Yokohama Tire Phils, Inc.	16,190.00
FFF-5054	12/29/09	34618	Yokohama Tire Phils, Inc.	17,690.00
FFF-5055	12/29/09	34619	Yokohama Tire Phils, Inc.	32,840.00
FFF-5056	12/29/09	34622	Yokohama Tire Phils, Inc.	16,190.00
FFF-5057	12/29/09	34623	Yokohama Tire Phils, Inc.	2,840.00
FFF-5058	12/29/09	34624	Yokohama Tire Phils, Inc.	18,690.00
FFF-5059	12/29/09	34265	Yokohama Tire Phils, Inc.	62,640.00
FFF-5060	12/29/09	34626	Yokohama Tire Phils, Inc.	62,640.00
FFF-5061	12/29/09	34627	Yokohama Tire Phils, Inc.	46,990.00
FFF-5062	12/29/09	34628	Yokohama Tire Phils, Inc.	16,190.00
FFF-5063	12/29/09	34629	Yokohama Tire Phils, Inc.	16,190.00
FFF-5064	12/29/09	34630	Yokohama Tire Phils, Inc.	30,840.00
FFF-5065	12/29/09	34631	Yokohama Tire Phils, Inc.	16,190.00
FFF-5066	12/29/09	34632	Yokohama Tire Phils, Inc.	16,190.00
FFF-5067	12/29/09	34633	Yokohama Tire Phils, Inc.	16,190.00

FFF-5068	12/29/09	34634	Yokohama Tire Phils, Inc.	16,190.00
FFF-5069	12/29/09	34635	Yokohama Tire Phils, Inc.	17,690.00
FFF-5070	12/29/09	34636	Yokohama Tire Phils, Inc.	17,690.00
FFF-5071	12/29/09	34637	Yokohama Tire Phils, Inc.	17,690.00
FFF-5072	12/29/09	34638	Yokohama Tire Phils, Inc.	17,690.00
FFF-5073	12/29/09	34639	Yokohama Tire Phils, Inc.	17,690.00
FFF-5074	12/29/09	34640	Yokohama Tire Phils, Inc.	17,690.00
FFF-5075	12/29/09	34641	Yokohama Tire Phils, Inc.	17,440.00
FFF-5077	12/29/09	34643	Yokohama Tire Phils, Inc.	18,690.00
FFF-5078	12/29/09	34644	Yokohama Tire Phils, Inc.	18,690.00
FFF-5079	12/29/09	34645	Yokohama Tire Phils, Inc.	17,690.00
FFF-5080	12/29/09	34646	Yokohama Tire Phils, Inc.	17,190.00
FFF-5081	12/29/09	34647	Yokohama Tire Phils, Inc.	19,690.00
FFF-5083	12/29/09	34649	Yokohama Tire Phils, Inc.	46,250.00
FFF-5084	12/29/09	34650	Yokohama Tire Phils, Inc.	75,750.00
FFF-5085	12/29/09	34651	Yokohama Tire Phils, Inc.	16,190.00
FFF-5086	12/29/09	34652	Yokohama Tire Phils, Inc.	31,500.00
FFF-5087	12/29/09	34655	Yokohama Tire Phils, Inc.	17,690.00
FFF-5090	12/1/09	34658	Yokohama Tire Phils, Inc.	11,550.00
FFF-5091	12/1/09	34659	Yokohama Tire Phils, Inc.	228,000.00
FFF-5092	12/1/09	34660	Yokohama Tire Phils, Inc.	9,900.00
FFF-5093	12/1/09	34661	Yokohama Tire Phils, Inc.	12,100.00
FFF-5094	12/1/09	34662	Yokohama Tire Phils, Inc.	7,150.00
FFF-5095	12/1/09	34663	Yokohama Tire Phils, Inc.	6,050.00
FFF-5096	12/1/09	34664	Yokohama Tire Phils, Inc.	48,000.00
FFF-5097	12/1/09	34665	Yokohama Tire Phils, Inc.	180,950.00
FFF-5098	12/1/09	34666	Yokohama Tire Phils, Inc.	12,100.00
FFF-5099	12/1/09	34667	Yokohama Tire Phils, Inc.	12,100.00
FFF-5100	12/1/09	34668	Yokohama Tire Phils, Inc.	4,950.00
FFF-5101	12/29/09	34697	Yokohama Tire Phils, Inc.	34,340.00
FFF-5102	12/29/09	34698	Yokohama Tire Phils, Inc.	16,190.00
FFF-5103	12/29/09	34699	Yokohama Tire Phils, Inc.	16,190.00
FFF-5104	12/29/09	34700	Yokohama Tire Phils, Inc.	19,690.00
FFF-5105	12/29/09	34701	Yokohama Tire Phils, Inc.	16,190.00
FFF-5106	12/29/09	34702	Yokohama Tire Phils, Inc.	16,190.00
FFF-5107	12/29/09	34703	Yokohama Tire Phils, Inc.	18,690.00
FFF-5108	12/29/09	34704	Yokohama Tire Phils, Inc.	17,190.00
FFF-5109	12/29/09	34705	Yokohama Tire Phils, Inc.	18,690.00
FFF-5110	12/29/09	34706	Yokohama Tire Phils, Inc.	17,190.00
FFF-5111	12/29/09	34707	Yokohama Tire Phils, Inc.	17,690.00
FFF-5112	12/29/09	34708	Yokohama Tire Phils, Inc.	16,190.00
FFF-5113	12/29/09	34709	Yokohama Tire Phils, Inc.	18,690.00
FFF-5114	12/29/09	34710	Yokohama Tire Phils, Inc.	19,690.00
FFF-5115	12/29/09	34711	Yokohama Tire Phils, Inc.	18,690.00
FFF-5116	12/29/09	34712	Yokohama Tire Phils, Inc.	19,690.00
FFF-5117	12/29/09	34713	Yokohama Tire Phils, Inc.	19,690.00
FFF-5118	12/29/09	34714	Yokohama Tire Phils, Inc.	18,690.00
FFF-5119	12/29/09	34715	Yokohama Tire Phils, Inc.	18,690.00
FFF-5125	12/29/09	34753	Yokohama Tire Phils, Inc.	17,690.00

FFF-5126	12/29/09	34754	Yokohama Tire Phils, Inc.	32,840.00
FFF-5127	12/29/09	34755	Yokohama Tire Phils, Inc.	19,690.00
FFF-5128	12/29/09	34756	Yokohama Tire Phils, Inc.	18,190.00
FFF-5129	12/29/09	34757	Yokohama Tire Phils, Inc.	45,490.00
FFF-5130	12/29/09	34758	Yokohama Tire Phils, Inc.	32,840.00
FFF-5131	12/29/09	34759	Yokohama Tire Phils, Inc.	30,840.00
FFF-5132	12/29/09	34760	Yokohama Tire Phils, Inc.	30,840.00
FFF-5133	12/29/09	34761	Yokohama Tire Phils, Inc.	16,190.00
FFF-5134	12/29/09	34762	Yokohama Tire Phils, Inc.	16,190.00
FFF-5135	12/29/09	34763	Yokohama Tire Phils, Inc.	17,690.00
FFF-5136	12/29/09	34764	Yokohama Tire Phils, Inc.	16,190.00
FFF-5137	12/29/09	34765	Yokohama Tire Phils, Inc.	18,190.00
FFF-5138	12/29/09	34766	Yokohama Tire Phils, Inc.	16,190.00
FFF-5139	12/29/09	34767	Yokohama Tire Phils, Inc.	16,190.00
FFF-5140	12/29/09	34768	Yokohama Tire Phils, Inc.	30,840.00
FFF-5141	12/29/09	34769	Yokohama Tire Phils, Inc.	17,690.00
FFF-5142	12/29/09	34770	Yokohama Tire Phils, Inc.	19,690.00
FFF-5143	12/29/09	34771	Yokohama Tire Phils, Inc.	61,640.00
FFF-5144	12/29/09	34772	Yokohama Tire Phils, Inc.	34,340.00
FFF-5146	12/29/09	34775	Yokohama Tire Phils, Inc.	4,340.00
FFF-5147	12/29/09	34776	Yokohama Tire Phils, Inc.	4,340.00
FFF-5148	12/29/09	34777	Yokohama Tire Phils, Inc.	4,340.00
FFF-5149	12/29/09	34778	Yokohama Tire Phils, Inc.	2,840.00
FFF-5150	12/29/09	34779	Yokohama Tire Phils, Inc.	4,340.00
FFF-5151	12/29/09	34780	Yokohama Tire Phils, Inc.	17,440.00
FFF-5152	12/29/09	34781	Yokohama Tire Phils, Inc.	31,840.00
			Total	₱9,363,451.90

In sum, out of the ₱86,829,435.95 zero-rated sales reported by petitioner for the fourth quarter of TY 2008 and for the four quarters of TY 2009, only the amount of ₱76,234,584.10 qualifies for VAT zero-rating, computed as follows:

Zero-Rated Sales Per Returns	₱ 86,829,435.95
Less: Disallowances	
Discrepancy between the amount of zero-rated sales as reflected in the returns and in the summary of invoices	₱ 626,161.15
Without PEZA or CFZ/CDC Certifications	605,238.80
Without supporting VAT zero-rated official receipts	9,363,451.90
Total Disallowances	₱ 10,594,851.85
Valid Zero-Rated Sales	₱ 76,234,584.10

Having resolved that petitioner had valid VAT zero-rated sales for the subject period of the claims in the amount of ₱76,234,584.10, the Court shall now determine whether petitioner incurred input taxes in connection therewith

and if said input taxes were not applied against any output VAT liability of petitioner.

Upon examination of the various suppliers' invoices and official receipts supporting petitioner's ₱4,605,610.45 claimed input VAT on domestic purchases of services, the Court-commissioned ICPA noted the following exceptions¹³:

Description	Exhibit	Input Tax
Input tax claimed on purchases without invoice and O.R.	XX-1	₱ 182,429.99
Input tax claimed on purchases without O.R. but with invoice	XX-2	24,150.00
Input tax claimed on purchase of services supported with photocopy of O.R.s only	XX-3	71,994.73
Input tax claimed on purchase of services that are supported by non-VAT O.R.s	XX-4	126,846.42
Input tax claimed on purchases that are supported by invoice/O.R. dated not within the taxable year	XX-5	421,762.42
Input tax claimed on purchase of services that are supported by VAT O.R.s without petitioner's TIN	XX-6	117,349.97
Input tax claimed on purchase of services that are supported by VAT O.R.s without petitioner's TIN and address	XX-7	357,644.59
Input tax claimed on purchase of services that are supported by undated O.R.s	XX-8	38,641.07
Input tax claimed on purchase of services that are supported by TIN O.R.s but with VAT registered invoices	XX-9	46,382.11
Total Disallowable Input Tax		₱ 1,387,201.30

Aside from the ICPA's recommended disallowance of ₱1,387,201.30, the remaining input taxes in the amount of ₱3,218,409.15 should likewise be disallowed for failure to properly substantiate by VAT official receipts in accordance with Sections 110(A), 113(A) and (B) of the NIRC of 1997, as amended, in relation to Sections 4.110-1, 4.110-8(a)(4) and 4.113-1(A)(2) and (B) of Revenue Regulations No. 16-2005, as amended:

Per Summary Attached to Exhibit “GGG” (Exhibit No.)	Official Receipt			
	Exhibit No.	Serial No.		
Supplier				Input VAT Claim
VAT not separately indicated in the official receipt				
XX-10	WW-1-18	52	DAMLAR TRADING	₱ 696.43
XX-12	WW-1-18	52	DAMLAR TRADING	696.43
XX-12	WW-1-18	52	DAMLAR TRADING	696.43
XX-12	WW-1-18	52	DAMLAR TRADING	696.43
XX-12	WW-1-18	52	DAMLAR TRADING	1,392.86

¹³ Exhibit "GGG", p. 8, docket (CTA Case No. 8388), vol. 1, p. 222.

XX-12	WW-1-18	52	DAMLAR TRADING	1,392.86
XX-12	WW-1-18	52	DAMLAR TRADING	2,057.14
XX-12	WW-1-18	52	DAMLAR TRADING	7,200.00
XX-12	WW-1-18	52	DAMLAR TRADING	7,200.00
XX-12	WW-1-18	52	DAMLAR TRADING	9,600.00
XX-12	WW-1-18	52	DAMLAR TRADING	9,600.00
XX-12	WW-1-18	52	DAMLAR TRADING	9,600.00
XX-12	WW-1-18	52	DAMLAR TRADING	10,800.00
XX-12	WW-1-37	53	DAMLAR TRADING	1,200.00
XX-12	WW-1-37	53	DAMLAR TRADING	1,392.86
XX-12	WW-1-37	53	DAMLAR TRADING	1,392.86
XX-12	WW-1-37	53	DAMLAR TRADING	2,400.00
XX-12	WW-1-37	53	DAMLAR TRADING	2,400.00
XX-12	WW-1-37	53	DAMLAR TRADING	4,800.00
XX-12	WW-1-37	53	DAMLAR TRADING	6,000.00
XX-12	WW-1-37	53	DAMLAR TRADING	6,000.00
XX-12	WW-1-37	53	DAMLAR TRADING	7,200.00
XX-12	WW-1-37	53	DAMLAR TRADING	7,200.00
XX-12	WW-1-37	53	DAMLAR TRADING	9,600.00
XX-12	WW-1-37	53	DAMLAR TRADING	10,800.00
XX-12	WW-1-37	53	DAMLAR TRADING	10,800.00
XX-12	WW-1-37	53	DAMLAR TRADING	12,000.00
XX-12	WW-1-63	56	DAMLAR TRADING	300.00
XX-12	WW-1-63	56	DAMLAR TRADING	385.71
XX-12	WW-1-63	56	DAMLAR TRADING	557.14
XX-12	WW-1-63	56	DAMLAR TRADING	696.43
XX-12	WW-1-63	56	DAMLAR TRADING	696.43
XX-12	WW-1-63	56	DAMLAR TRADING	696.43
XX-12	WW-1-63	56	DAMLAR TRADING	1,392.86
XX-12	WW-1-63	56	DAMLAR TRADING	1,392.86
XX-12	WW-1-63	56	DAMLAR TRADING	1,708.93
XX-12	WW-1-63	56	DAMLAR TRADING	2,057.14
XX-12	WW-1-63	56	DAMLAR TRADING	7,200.00
XX-12	WW-1-63	56	DAMLAR TRADING	8,400.00
XX-12	WW-1-63	56	DAMLAR TRADING	8,400.00
XX-12	WW-1-63	56	DAMLAR TRADING	9,600.00
XX-12	WW-1-63	56	DAMLAR TRADING	9,600.00
XX-12	WW-1-63	56	DAMLAR TRADING	10,800.00
XX-12	WW-1-63	56	DAMLAR TRADING	12,000.00
XX-12	WW-1-63	56	DAMLAR TRADING	13,200.00
XX-12	WW-1-77	58	DAMLAR TRADING	696.43
XX-12	WW-1-77	58	DAMLAR TRADING	696.43
XX-12	WW-1-77	58	DAMLAR TRADING	4,800.00
XX-12	WW-1-77	58	DAMLAR TRADING	6,000.00
XX-12	WW-1-77	58	DAMLAR TRADING	10,800.00
XX-12	WW-1-77	58	DAMLAR TRADING	12,000.00
XX-12	WW-1-113	450	DAMLAR TRADING	171.43
XX-12	WW-1-113	450	DAMLAR TRADING	257.14
XX-12	WW-1-113	450	DAMLAR TRADING	300.00
XX-12	WW-1-113	450	DAMLAR TRADING	385.71
XX-12	WW-1-143	72	EXPLORE TRANSPORT CORP	750.00

XX-12	WW-1-237	1661	IMPEX PRO LOGISTICS CORPORATION	1,264.29
XX-12	WW-1-237	1661	IMPEX PRO LOGISTICS CORPORATION	5,057.14
XX-12	WW-1-239	1151	R.N. QUIAMBAO CUSTOMS BROK	750.00
XX-12	WW-1-248	1159	R.N. QUIAMBAO CUSTOMS BROK	42.86
XX-12	WW-1-264	1474	R.N. QUIAMBAO CUSTOMS BROK	42.86
XX-10	WW-1-282	516	RAINBOW MOVERS TRUCKING CORP	5,142.86
XX-12	WW-1-282	516	RAINBOW MOVERS TRUCKING CORP	2,539.29
XX-12	WW-1-282	516	RAINBOW MOVERS TRUCKING CORP	3,792.86
XX-12	WW-1-282	516	RAINBOW MOVERS TRUCKING CORP	3,857.14
XX-12	WW-1-282	516	RAINBOW MOVERS TRUCKING CORP	3,857.14
XX-12	WW-1-282	516	RAINBOW MOVERS TRUCKING CORP	5,046.43
XX-12	WW-1-282	516	RAINBOW MOVERS TRUCKING CORP	5,142.86
XX-12	WW-1-282	516	RAINBOW MOVERS TRUCKING CORP	6,300.00
XX-12	WW-1-290	517	RAINBOW MOVERS TRUCKING CORP	1,253.57
XX-12	WW-1-290	517	RAINBOW MOVERS TRUCKING CORP	15,042.86
XX-12	WW-1-290	517	RAINBOW MOVERS TRUCKING CORP	15,042.86
XX-12	WW-1-290	517	RAINBOW MOVERS TRUCKING CORP	20,057.14
XX-12	WW-1-303	518	RAINBOW MOVERS TRUCKING CORP	2,507.14
XX-12	WW-1-303	518	RAINBOW MOVERS TRUCKING CORP	3,760.71
XX-12	WW-1-303	518	RAINBOW MOVERS TRUCKING CORP	7,521.43
XX-12	WW-1-303	518	RAINBOW MOVERS TRUCKING CORP	8,775.00
XX-12	WW-1-303	518	RAINBOW MOVERS TRUCKING CORP	11,282.14
XX-12	WW-1-303	518	RAINBOW MOVERS TRUCKING CORP	16,296.43
XX-12	WW-1-303	518	RAINBOW MOVERS TRUCKING CORP	16,296.43
XX-12	WW-1-313	519	RAINBOW MOVERS TRUCKING CORP	7,521.43
XX-12	WW-1-313	519	RAINBOW MOVERS TRUCKING CORP	12,535.71
XX-12	WW-1-313	519	RAINBOW MOVERS TRUCKING CORP	16,296.43
XX-12	WW-1-313	519	RAINBOW MOVERS TRUCKING	16,296.43

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			CORP	
XX-12	WW-1-365	74	STRONGHANDS LOGISTICS CORP	1,558.93
XX-12	WW-1-365	74	STRONGHANDS LOGISTICS CORP	2,228.57
XX-12	WW-1-365	74	STRONGHANDS LOGISTICS CORP	3,760.71
XX-12	WW-1-365	74	STRONGHANDS LOGISTICS CORP	3,760.71
XX-12	WW-1-365	74	STRONGHANDS LOGISTICS CORP	13,832.14
XX-12	WW-1-365	74	STRONGHANDS LOGISTICS CORP	15,600.00
XX-12	WW-1-365	74	STRONGHANDS LOGISTICS CORP	16,382.14
XX-12	WW-1-382	81	STRONGHANDS LOGISTICS CORP	792.86
XX-12	WW-1-382	81	STRONGHANDS LOGISTICS CORP	6,310.71
XX-12	WW-1-382	81	STRONGHANDS LOGISTICS CORP	8,860.71
XX-12	WW-1-382	81	STRONGHANDS LOGISTICS CORP	10,071.43
XX-12	WW-1-382	81	STRONGHANDS LOGISTICS CORP	12,621.43
XX-12	WW-1-382	81	STRONGHANDS LOGISTICS CORP	15,042.86
XX-12	WW-1-382	81	STRONGHANDS LOGISTICS CORP	15,128.57
XX-12	WW-1-417 to WW-1-418	065-066	STRONGHANDS LOGISTICS CORP	12,857.14
XX-12	WW-1-417 to WW-1-418	065-066	STRONGHANDS LOGISTICS CORP	18,085.71
XX-12	WW-1-434 to WW-1-435	070-071	STRONGHANDS LOGISTICS CORP	1,457.14
XX-12	WW-1-434 to WW-1-435	070-071	STRONGHANDS LOGISTICS CORP	7,607.14
XX-12	WW-1-434 to WW-1-435	070-071	STRONGHANDS LOGISTICS CORP	8,775.00
XX-12	WW-1-434 to WW-1-435	070-071	STRONGHANDS LOGISTICS CORP	16,339.29
XX-12	WW-1-434 to WW-1-435	070-071	STRONGHANDS LOGISTICS CORP	17,592.86
XX-12	WW-1-434 to WW-1-435	070-071	STRONGHANDS LOGISTICS CORP	17,764.29
XX-12	WW-1-434 to WW-1-435	070-071	STRONGHANDS LOGISTICS CORP	18,803.57
XX-12	WW-1-434 to WW-1-435	070-071	STRONGHANDS LOGISTICS CORP	18,846.43
XX-12	WW-1-444	13539	TRANSCOM CARGO SERVICES	250.91
XX-12	WW-1-444	13539	TRANSCOM CARGO SERVICES	480.00
XX-12	WW-1-444	13539	TRANSCOM CARGO SERVICES	518.18
XX-12	WW-1-444	13539	TRANSCOM CARGO SERVICES	905.45
XX-12	WW-1-444	13539	TRANSCOM CARGO SERVICES	1,309.08

XX-12	WW-1-444	13539	TRANSCOM CARGO SERVICES	2,094.54
XX-12	WW-1-444	13539	TRANSCOM CARGO SERVICES	2,792.71
XX-12	WW-1-444	13539	TRANSCOM CARGO SERVICES	6,152.69
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	87.27
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	125.45
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	130.90
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	130.91
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	261.82
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	523.63
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	758.17
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	1,047.27
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	1,658.17
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	2,749.07
XX-12	WW-1-456	13618	TRANSCOM CARGO SERVICES	6,239.96
XX-12	WW-1-465	13649	TRANSCOM CARGO SERVICES	414.54
XX-12	WW-1-465	13649	TRANSCOM CARGO SERVICES	523.63
XX-12	WW-1-465	13649	TRANSCOM CARGO SERVICES	654.54
XX-12	WW-1-465	13649	TRANSCOM CARGO SERVICES	1,003.62
XX-12	WW-1-465	13649	TRANSCOM CARGO SERVICES	1,047.27
XX-12	WW-1-465	13649	TRANSCOM CARGO SERVICES	2,138.17
XX-12	WW-1-465	13649	TRANSCOM CARGO SERVICES	5,061.79
XX-12	WW-1-465	13649	TRANSCOM CARGO SERVICES	6,807.23
XX-12	WW-1-474	13770	TRANSCOM CARGO SERVICES	13.20
XX-12	WW-1-474	13770	TRANSCOM CARGO SERVICES	76.36
XX-12	WW-1-474	13770	TRANSCOM CARGO SERVICES	436.36
XX-12	WW-1-474	13770	TRANSCOM CARGO SERVICES	807.27
XX-12	WW-1-474	13770	TRANSCOM CARGO SERVICES	976.35
XX-12	WW-1-474	13770	TRANSCOM CARGO SERVICES	1,047.27
XX-12	WW-1-474	13770	TRANSCOM CARGO SERVICES	2,269.07
XX-12	WW-1-474	13770	TRANSCOM CARGO SERVICES	4,887.23
XX-12	WW-1-518	677	TRI-G TRUCKING SERVICES,INC	42.86
XX-12	WW-1-518	677	TRI-G TRUCKING SERVICES,INC	42.86
XX-12	WW-1-518	677	TRI-G TRUCKING SERVICES,INC	42.86
XX-12	WW-1-518	677	TRI-G TRUCKING SERVICES,INC	214.29
XX-12	WW-1-518	677	TRI-G TRUCKING SERVICES,INC	423.21
XX-12	WW-1-518	677	TRI-G TRUCKING SERVICES,INC	508.93
XX-12	WW-1-518	677	TRI-G TRUCKING SERVICES,INC	808.93
XX-12	WW-1-529	682	TRI-G TRUCKING SERVICES,INC	750.00
XX-12	WW-1-529	682	TRI-G TRUCKING SERVICES,INC	1,253.57
XX-12	WW-1-529	682	TRI-G TRUCKING SERVICES,INC	1,253.57
XX-12	WW-1-529	682	TRI-G TRUCKING SERVICES,INC	1,253.57
XX-12	WW-1-529	682	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-12	WW-1-529	682	TRI-G TRUCKING SERVICES,INC	3,760.71
XX-12	WW-1-529	682	TRI-G TRUCKING SERVICES,INC	3,760.71
XX-12	WW-1-544	688	TRI-G TRUCKING SERVICES,INC	750.00
XX-12	WW-1-544	688	TRI-G TRUCKING SERVICES,INC	750.00
XX-12	WW-1-544	688	TRI-G TRUCKING SERVICES,INC	1,253.57
XX-12	WW-1-544	688	TRI-G TRUCKING SERVICES,INC	1,253.57
XX-12	WW-1-544	688	TRI-G TRUCKING SERVICES,INC	1,253.57
XX-12	WW-1-544	688	TRI-G TRUCKING SERVICES,INC	1,253.57
XX-12	WW-1-544	688	TRI-G TRUCKING SERVICES,INC	3,760.71

XX-12	WW-1-544	688	TRI-G TRUCKING SERVICES,INC	6,267.86
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	42.86
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	42.86
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	385.71
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	600.00
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	766.07
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-12	WW-1-562	694	TRI-G TRUCKING SERVICES,INC	3,760.71
XX-12	WW-2-4	63	DAMLAR TRADING	10,800.00
XX-12	WW-2-4	63	DAMLAR TRADING	10,800.00
XX-12	WW-2-4	63	DAMLAR TRADING	12,000.00
XX-10	WW-2-53	68	DAMLAR TRADING	9,600.00
XX-12	WW-2-53	68	DAMLAR TRADING	471.43
XX-12	WW-2-53	68	DAMLAR TRADING	1,382.14
XX-12	WW-2-53	68	DAMLAR TRADING	1,425.00
XX-12	WW-2-53	68	DAMLAR TRADING	6,000.00
XX-12	WW-2-53	68	DAMLAR TRADING	9,600.00
XX-12	WW-2-53	68	DAMLAR TRADING	9,600.00
XX-12	WW-2-53	68	DAMLAR TRADING	10,800.00
XX-11	WW-2-61	70	DAMLAR TRADING	6,000.00
XX-11	WW-2-61	70	DAMLAR TRADING	7,200.00
XX-11	WW-2-61	70	DAMLAR TRADING	8,400.00
XX-11	WW-2-61	70	DAMLAR TRADING	8,400.00
XX-11	WW-2-61	70	DAMLAR TRADING	8,400.00
XX-12	WW-2-76	121	EXPLORE TRANSPORT CORP	723.21
XX-12	WW-2-76	121	EXPLORE TRANSPORT CORP	739.29
XX-12	WW-2-76	121	EXPLORE TRANSPORT CORP	766.07
XX-12	WW-2-81	158	EXPLORE TRANSPORT CORP	739.29
XX-12	WW-2-135	1393	RV MARZAN PROJECT CARGO, INC	32.14
XX-12	WW-2-135	1393	RV MARZAN PROJECT CARGO, INC	87.27
XX-12	WW-2-135	1393	RV MARZAN PROJECT CARGO, INC	1,500.00
XX-12	WW-2-145	92	STRONGHANDS LOGISTICS CORP	16,510.71
XX-12	WW-2-153	96	STRONGHANDS LOGISTICS CORP	1,585.71
XX-12	WW-2-153	96	STRONGHANDS LOGISTICS CORP	15,166.07
XX-12	WW-2-153	96	STRONGHANDS LOGISTICS CORP	16,462.50
XX-12	WW-2-153	96	STRONGHANDS LOGISTICS CORP	17,592.86
XX-12	WW-2-153	96	STRONGHANDS LOGISTICS CORP	17,592.86
XX-12	WW-2-178	106	STRONGHANDS LOGISTICS CORP	750.00
XX-12	WW-2-178	106	STRONGHANDS LOGISTICS CORP	3,128.57
XX-12	WW-2-178	106	STRONGHANDS LOGISTICS	12,878.57

			CORP	
XX-12	WW-2-178	106	STRONGHANDS LOGISTICS CORP	14,164.29
XX-12	WW-2-178	106	STRONGHANDS LOGISTICS CORP	15,257.14
XX-12	WW-2-178	106	STRONGHANDS LOGISTICS CORP	15,669.64
XX-12	WW-2-178	106	STRONGHANDS LOGISTICS CORP	17,978.57
XX-12	WW-2-178	106	STRONGHANDS LOGISTICS CORP	18,846.43
XX-10	WW-2-181	110	STRONGHANDS LOGISTICS CORP	7,521.43
XX-10	WW-2-121	524	RAINBOW MOVERS TRUCKING CORP	8,775.00
XX-10	WW-2-121	524	RAINBOW MOVERS TRUCKING CORP	13,162.50
XX-12	WW-2-121	524	RAINBOW MOVERS TRUCKING CORP	1,253.57
XX-12	WW-2-121	524	RAINBOW MOVERS TRUCKING CORP	11,282.14
XX-10	WW-2-124	526	RAINBOW MOVERS TRUCKING CORP	7,521.43
XX-10	WW-2-124	526	RAINBOW MOVERS TRUCKING CORP	16,296.43
XX-12	WW-2-124	526	RAINBOW MOVERS TRUCKING CORP	15,042.86
XX-12	WW-2-211	14071	TRANSCOM CARGO SERVICES	87.27
XX-12	WW-2-211	14071	TRANSCOM CARGO SERVICES	174.55
XX-12	WW-2-211	14071	TRANSCOM CARGO SERVICES	1,352.72
XX-12	WW-2-211	14071	TRANSCOM CARGO SERVICES	1,685.44
XX-12	WW-2-211	14071	TRANSCOM CARGO SERVICES	2,912.71
XX-12	WW-2-211	14071	TRANSCOM CARGO SERVICES	3,621.79
XX-12	WW-2-211	14071	TRANSCOM CARGO SERVICES	4,887.24
XX-11	WW-2-216	14168	TRANSCOM CARGO SERVICES	218.18
XX-11	WW-2-216	14168	TRANSCOM CARGO SERVICES	829.09
XX-11	WW-2-216	14168	TRANSCOM CARGO SERVICES	2,121.80
XX-11	WW-2-216	14168	TRANSCOM CARGO SERVICES	5,498.14
XX-11	WW-2-216	14168	TRANSCOM CARGO SERVICES	305.45
XX-11	WW-2-216	14168	TRANSCOM CARGO SERVICES	469.09
XX-11	WW-2-216	14168	TRANSCOM CARGO SERVICES	910.90
XX-11	WW-2-216	14168	TRANSCOM CARGO SERVICES	2,258.17
XX-12	WW-2-226	709	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-12	WW-2-226	709	TRI-G TRUCKING SERVICES,INC	6,267.86
XX-12	WW-2-226	709	TRI-G TRUCKING SERVICES,INC	3,760.71
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	1,253.57
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	3,760.71
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	5,014.29
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	6,267.86
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	8,775.00

XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	8,775.00
XX-10	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	11,282.14
XX-12	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	750.00
XX-12	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	3,760.71
XX-12	WW-2-257	722	TRI-G TRUCKING SERVICES,INC	5,014.29
XX-10	WW-2-260	732	TRI-G TRUCKING SERVICES,INC	2,507.14
XX-10	WW-2-260	732	TRI-G TRUCKING SERVICES,INC	3,760.71
XX-10	WW-2-260	732	TRI-G TRUCKING SERVICES,INC	3,792.86
XX-12	WW-3-7	72	DAMLAR TRADING	300.00
XX-12	WW-3-7	72	DAMLAR TRADING	471.43
XX-12	WW-3-7	72	DAMLAR TRADING	4,800.00
XX-12	WW-3-7	72	DAMLAR TRADING	10,800.00
XX-12	WW-3-7	72	DAMLAR TRADING	14,400.00
XX-12	WW-3-26	75	DAMLAR TRADING	171.43
XX-12	WW-3-26	75	DAMLAR TRADING	557.14
XX-12	WW-3-26	75	DAMLAR TRADING	1,200.00
XX-12	WW-3-26	75	DAMLAR TRADING	6,000.00
XX-12	WW-3-26	75	DAMLAR TRADING	7,200.00
XX-12	WW-3-26	75	DAMLAR TRADING	8,400.00
XX-12	WW-3-26	75	DAMLAR TRADING	8,400.00
XX-12	WW-3-26	75	DAMLAR TRADING	8,400.00
XX-12	WW-3-26	75	DAMLAR TRADING	9,600.00
XX-12	WW-3-26	75	DAMLAR TRADING	13,200.00
XX-12	WW-3-38	76	DAMLAR TRADING	707.14
XX-12	WW-3-38	76	DAMLAR TRADING	4,800.00
XX-12	WW-3-38	76	DAMLAR TRADING	6,000.00
XX-12	WW-3-38	76	DAMLAR TRADING	7,200.00
XX-10	WW-3-51	77	DAMLAR TRADING	6,000.00
XX-10	WW-3-51	77	DAMLAR TRADING	8,400.00
XX-10	WW-3-51	77	DAMLAR TRADING	12,000.00
XX-12	WW-3-51	77	DAMLAR TRADING	85.72
XX-12	WW-3-51	77	DAMLAR TRADING	300.00
XX-12	WW-3-51	77	DAMLAR TRADING	9,600.00
XX-12	WW-3-51	77	DAMLAR TRADING	13,200.00
XX-12	WW-3-80	169	EXPLORE TRANSPORT CORP	675.00
XX-12	WW-3-93	178	EXPLORE TRANSPORT CORP	712.50
XX-12	WW-3-93	178	EXPLORE TRANSPORT CORP	712.50
XX-11	WW-3-104	189	EXPLORE TRANSPORT CORP	750.00
XX-12	WW-3-176	1711	IMPEX PRO LOGISTICS CORPORATION	675.00
XX-12	WW-3-176	1711	IMPEX PRO LOGISTICS CORPORATION	707.14
XX-12	WW-3-184	1715	IMPEX PRO LOGISTICS CORPORATION	675.00
XX-11	WW-3-200	1723	IMPEX PRO LOGISTICS CORPORATION	4,800.00
XX-12	WW-3-205	1182	R.N. QUIAMBAO CUSTOMS BROK	1,457.14
XX-10	WW-3-208	528	RAINBOW MOVERS TRUCKING CORP	8,400.00
XX-10	WW-3-208	528	RAINBOW MOVERS TRUCKING CORP	9,600.00

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XX-10	WW-3-208	528	RAINBOW MOVERS TRUCKING CORP	9,600.00
XX-10	WW-3-208	528	RAINBOW MOVERS TRUCKING CORP	10,800.00
XX-10	WW-3-214	529	RAINBOW MOVERS TRUCKING CORP	10,800.00
XX-10	WW-3-214	529	RAINBOW MOVERS TRUCKING CORP	10,800.00
XX-12	WW-3-221	118	STRONGHANDS LOGISTICS CORP	7,242.86
XX-12	WW-3-221	118	STRONGHANDS LOGISTICS CORP	8,142.86
XX-12	WW-3-221	118	STRONGHANDS LOGISTICS CORP	15,642.86
XX-10	WW-3-232	121	STRONGHANDS LOGISTICS CORP	3,600.00
XX-10	WW-3-232	121	STRONGHANDS LOGISTICS CORP	13,328.57
XX-12	WW-3-232	121	STRONGHANDS LOGISTICS CORP	1,457.14
XX-12	WW-3-232	121	STRONGHANDS LOGISTICS CORP	3,600.00
XX-12	WW-3-232	121	STRONGHANDS LOGISTICS CORP	3,642.86
XX-12	WW-3-232	121	STRONGHANDS LOGISTICS CORP	4,885.71
XX-12	WW-3-242	126	STRONGHANDS LOGISTICS CORP	750.00
XX-12	WW-3-242	126	STRONGHANDS LOGISTICS CORP	1,665.00
XX-12	WW-3-242	126	STRONGHANDS LOGISTICS CORP	6,214.29
XX-12	WW-3-242	126	STRONGHANDS LOGISTICS CORP	9,942.86
XX-10	WW-3-248	130	STRONGHANDS LOGISTICS CORP	9,642.86
XX-10	WW-3-248	130	STRONGHANDS LOGISTICS CORP	17,014.29
XX-12	WW-3-248	130	STRONGHANDS LOGISTICS CORP	6,171.43
XX-12	WW-3-248	130	STRONGHANDS LOGISTICS CORP	14,485.71
XX-12	WW-3-257	14194	TRANSCOM CARGO SERVICES	87.27
XX-12	WW-3-257	14194	TRANSCOM CARGO SERVICES	87.27
XX-12	WW-3-257	14194	TRANSCOM CARGO SERVICES	392.72
XX-12	WW-3-257	14194	TRANSCOM CARGO SERVICES	610.90
XX-12	WW-3-257	14194	TRANSCOM CARGO SERVICES	1,221.81
XX-12	WW-3-257	14194	TRANSCOM CARGO SERVICES	1,876.35
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	87.27
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	87.27
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	425.45
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	436.36
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	551.79
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	616.36



XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	916.36
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	1,003.63
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	1,614.53
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	1,701.81
XX-12	WW-3-270	14232	TRANSCOM CARGO SERVICES	2,356.35
XX-12	WW-3-278	14269	TRANSCOM CARGO SERVICES	76.36
XX-12	WW-3-278	14269	TRANSCOM CARGO SERVICES	87.27
XX-12	WW-3-278	14269	TRANSCOM CARGO SERVICES	305.45
XX-12	WW-3-278	14269	TRANSCOM CARGO SERVICES	414.55
XX-12	WW-3-278	14269	TRANSCOM CARGO SERVICES	1,701.81
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	87.27
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	87.27
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	250.91
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	305.45
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	610.90
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	687.27
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	698.18
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	1,963.62
XX-11	WW-3-303	14389	TRANSCOM CARGO SERVICES	3,010.89
XX-10	WW-3-314	747	TRI-G TRUCKING SERVICES,INC	37.50
XX-10	WW-3-314	747	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-3-314	747	TRI-G TRUCKING SERVICES,INC	675.00
XX-12	WW-3-314	747	TRI-G TRUCKING SERVICES,INC	675.00
XX-12	WW-3-314	747	TRI-G TRUCKING SERVICES,INC	1,028.57
XX-12	WW-3-314	747	TRI-G TRUCKING SERVICES,INC	1,028.57
XX-12	WW-3-314	747	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-3-331	753	TRI-G TRUCKING SERVICES,INC	707.14
XX-12	WW-3-331	753	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-12	WW-3-331	753	TRI-G TRUCKING SERVICES,INC	4,800.00
XX-12	WW-3-331	753	TRI-G TRUCKING SERVICES,INC	7,200.00
XX-12	WW-3-342	760	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-3-342	760	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-10	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	123.22
XX-12	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	128.57
XX-12	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	257.14
XX-12	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-12	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	4,800.00
XX-12	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	6,000.00
XX-12	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	7,200.00
XX-12	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	7,200.00
XX-12	WW-3-356	765	TRI-G TRUCKING SERVICES,INC	14,400.00
XX-11	WW-3-369	770	TRI-G TRUCKING SERVICES,INC	594.64
XX-11	WW-3-369	770	TRI-G TRUCKING SERVICES,INC	1,414.29
XX-11	WW-3-369	770	TRI-G TRUCKING SERVICES,INC	1,414.29
XX-11	WW-3-369	770	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-11	WW-3-369	770	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-11	WW-3-369	770	TRI-G TRUCKING SERVICES,INC	8,400.00
XX-12	WW-4-13	80	DAMLAR TRADING	707.14
XX-12	WW-4-13	80	DAMLAR TRADING	1,767.86
XX-12	WW-4-13	80	DAMLAR TRADING	6,000.00
XX-12	WW-4-13	80	DAMLAR TRADING	9,600.00

XX-12	WW-4-13	80	DAMLAR TRADING	9,600.00
XX-12	WW-4-13	80	DAMLAR TRADING	10,800.00
XX-12	WW-4-13	80	DAMLAR TRADING	14,400.00
XX-12	WW-4-33	81	DAMLAR TRADING	300.00
XX-12	WW-4-33	81	DAMLAR TRADING	300.00
XX-12	WW-4-33	81	DAMLAR TRADING	342.86
XX-12	WW-4-33	81	DAMLAR TRADING	2,400.00
XX-12	WW-4-33	81	DAMLAR TRADING	2,400.00
XX-12	WW-4-33	81	DAMLAR TRADING	4,800.00
XX-12	WW-4-33	81	DAMLAR TRADING	6,000.00
XX-12	WW-4-33	81	DAMLAR TRADING	6,000.00
XX-12	WW-4-33	81	DAMLAR TRADING	6,000.00
XX-12	WW-4-33	81	DAMLAR TRADING	7,200.00
XX-12	WW-4-33	81	DAMLAR TRADING	8,400.00
XX-12	WW-4-33	81	DAMLAR TRADING	9,600.00
XX-12	WW-4-33	81	DAMLAR TRADING	12,000.00
XX-12	WW-4-45	83	DAMLAR TRADING	471.43
XX-12	WW-4-45	83	DAMLAR TRADING	707.14
XX-12	WW-4-45	83	DAMLAR TRADING	6,000.00
XX-12	WW-4-45	83	DAMLAR TRADING	8,400.00
XX-12	WW-4-45	83	DAMLAR TRADING	9,600.00
XX-12	WW-4-45	83	DAMLAR TRADING	9,600.00
XX-12	WW-4-45	83	DAMLAR TRADING	10,800.00
XX-12	WW-4-45	83	DAMLAR TRADING	12,000.00
XX-12	WW-4-57	84	DAMLAR TRADING	37.50
XX-12	WW-4-57	84	DAMLAR TRADING	428.57
XX-12	WW-4-57	84	DAMLAR TRADING	9,600.00
XX-12	WW-4-57	84	DAMLAR TRADING	10,800.00
XX-12	WW-4-57	84	DAMLAR TRADING	10,800.00
XX-12	WW-4-57	84	DAMLAR TRADING	13,200.00
XX-11	WW-4-68	85	DAMLAR TRADING	428.57
XX-11	WW-4-68	85	DAMLAR TRADING	7,200.00
XX-11	WW-4-68	85	DAMLAR TRADING	7,200.00
XX-11	WW-4-68	85	DAMLAR TRADING	8,400.00
XX-11	WW-4-68	85	DAMLAR TRADING	10,800.00
XX-11	WW-4-68	85	DAMLAR TRADING	10,800.00
XX-11	WW-4-68	85	DAMLAR TRADING	12,000.00
XX-11	WW-4-68	85	DAMLAR TRADING	13,200.00
XX-10	WW-4-73	215	EXPLORE TRANSPORT CORP	750.00
XX-12	WW-4-88	223	EXPLORE TRANSPORT CORP	712.50
XX-12	WW-4-88	223	EXPLORE TRANSPORT CORP	750.00
XX-12	WW-4-88	223	EXPLORE TRANSPORT CORP	1,500.00
XX-12	WW-4-97	228	EXPLORE TRANSPORT CORP	428.57
XX-12	WW-4-97	228	EXPLORE TRANSPORT CORP	707.14
XX-12	WW-4-97	228	EXPLORE TRANSPORT CORP	712.50
XX-11	WW-4-108	232	EXPLORE TRANSPORT CORP	712.50
XX-11	WW-4-108	232	EXPLORE TRANSPORT CORP	750.00
XX-11	WW-4-108	232	EXPLORE TRANSPORT CORP	750.00
XX-12	WW-4-162	1753	IMPEX PRO LOGISTICS CORPORATION	1,200.00
XX-12	WW-4-176	1758	IMPEX PRO LOGISTICS	1,242.86

			CORPORATION	
XX-11	WW-4-197	1766	IMPEX PRO LOGISTICS CORPORATION	707.14
XX-11	WW-4-197	1766	IMPEX PRO LOGISTICS CORPORATION	750.00
XX-11	WW-4-197	1766	IMPEX PRO LOGISTICS CORPORATION	1,200.00
XX-11	WW-4-197	1766	IMPEX PRO LOGISTICS CORPORATION	2,475.00
XX-11	WW-4-197	1766	IMPEX PRO LOGISTICS CORPORATION	3,680.36
XX-11	WW-4-197	1766	IMPEX PRO LOGISTICS CORPORATION	3,723.21
XX-11	WW-4-200	1297	R.N. QUIAMBAO CUSTOMS BROK	750.00
XX-12	WW-4-222	143	STRONGHANDS LOGISTICS CORP	750.00
XX-12	WW-4-222	143	STRONGHANDS LOGISTICS CORP	2,442.86
XX-12	WW-4-222	143	STRONGHANDS LOGISTICS CORP	6,171.43
XX-12	WW-4-222	143	STRONGHANDS LOGISTICS CORP	9,642.86
XX-12	WW-4-222	143	STRONGHANDS LOGISTICS CORP	11,014.29
XX-12	WW-4-222	143	STRONGHANDS LOGISTICS CORP	16,923.21
XX-10	WW-4-227	148	STRONGHANDS LOGISTICS CORP	1,200.00
XX-10	WW-4-227	148	STRONGHANDS LOGISTICS CORP	2,400.00
XX-10	WW-4-227	148	STRONGHANDS LOGISTICS CORP	12,080.36
XX-10	WW-4-227	148	STRONGHANDS LOGISTICS CORP	13,371.43
XX-12	WW-4-227	148	STRONGHANDS LOGISTICS CORP	750.00
XX-12	WW-4-227	148	STRONGHANDS LOGISTICS CORP	13,366.07
XX-12	WW-4-240	153	STRONGHANDS LOGISTICS CORP	1,794.64
XX-12	WW-4-240	153	STRONGHANDS LOGISTICS CORP	6,085.71
XX-12	WW-4-240	153	STRONGHANDS LOGISTICS CORP	11,014.29
XX-12	WW-4-240	153	STRONGHANDS LOGISTICS CORP	12,589.29
XX-12	WW-4-240	153	STRONGHANDS LOGISTICS CORP	13,178.57
XX-12	WW-4-240	153	STRONGHANDS LOGISTICS CORP	13,435.71
XX-12	WW-4-240	153	STRONGHANDS LOGISTICS CORP	15,808.93
XX-10	WW-4-249	158	STRONGHANDS LOGISTICS CORP	13,800.00

XX-12	WW-4-249	158	STRONGHANDS LOGISTICS CORP	3,664.29
XX-12	WW-4-249	158	STRONGHANDS LOGISTICS CORP	6,557.14
XX-12	WW-4-249	158	STRONGHANDS LOGISTICS CORP	9,857.14
XX-12	WW-4-249	158	STRONGHANDS LOGISTICS CORP	12,214.29
XX-12	WW-4-249	158	STRONGHANDS LOGISTICS CORP	14,694.64
XX-11	WW-4-259	161	STRONGHANDS LOGISTICS CORP	8,550.00
XX-11	WW-4-259	161	STRONGHANDS LOGISTICS CORP	12,300.00
XX-11	WW-4-259	161	STRONGHANDS LOGISTICS CORP	13,435.71
XX-11	WW-4-259	161	STRONGHANDS LOGISTICS CORP	15,026.79
XX-11	WW-4-259	161	STRONGHANDS LOGISTICS CORP	15,814.29
XX-11	WW-4-259	161	STRONGHANDS LOGISTICS CORP	15,857.14
XX-10	WW-4-275	14442	TRANSCOM CARGO SERVICES	436.36
XX-12	WW-4-275	14442	TRANSCOM CARGO SERVICES	87.27
XX-12	WW-4-275	14442	TRANSCOM CARGO SERVICES	207.27
XX-12	WW-4-275	14442	TRANSCOM CARGO SERVICES	305.45
XX-12	WW-4-275	14442	TRANSCOM CARGO SERVICES	496.36
XX-12	WW-4-275	14442	TRANSCOM CARGO SERVICES	545.45
XX-12	WW-4-275	14442	TRANSCOM CARGO SERVICES	665.45
XX-12	WW-4-275	14442	TRANSCOM CARGO SERVICES	1,396.35
XX-12	WW-4-275	14442	TRANSCOM CARGO SERVICES	3,927.25
XX-12	WW-4-284	14499	TRANSCOM CARGO SERVICES	174.54
XX-12	WW-4-284	14499	TRANSCOM CARGO SERVICES	261.82
XX-12	WW-4-284	14499	TRANSCOM CARGO SERVICES	392.72
XX-12	WW-4-284	14499	TRANSCOM CARGO SERVICES	654.54
XX-12	WW-4-284	14499	TRANSCOM CARGO SERVICES	1,221.81
XX-12	WW-4-284	14499	TRANSCOM CARGO SERVICES	4,756.33
XX-12	WW-4-290	14516	TRANSCOM CARGO SERVICES	261.82
XX-12	WW-4-290	14516	TRANSCOM CARGO SERVICES	654.54
XX-12	WW-4-290	14516	TRANSCOM CARGO SERVICES	3,092.71
XX-12	WW-4-290	14516	TRANSCOM CARGO SERVICES	3,419.98
XX-12	WW-4-290	14516	TRANSCOM CARGO SERVICES	3,534.52
XX-11	WW-4-297	14543	TRANSCOM CARGO SERVICES	300.00
XX-11	WW-4-297	14543	TRANSCOM CARGO SERVICES	349.09
XX-11	WW-4-297	14543	TRANSCOM CARGO SERVICES	436.36
XX-11	WW-4-297	14543	TRANSCOM CARGO SERVICES	523.63
XX-11	WW-4-297	14543	TRANSCOM CARGO SERVICES	1,674.53
XX-11	WW-4-297	14543	TRANSCOM CARGO SERVICES	4,014.52
XX-11	WW-4-305	14567	TRANSCOM CARGO SERVICES	174.54
XX-11	WW-4-305	14567	TRANSCOM CARGO SERVICES	392.72
XX-11	WW-4-305	14567	TRANSCOM CARGO SERVICES	654.54
XX-11	WW-4-305	14567	TRANSCOM CARGO SERVICES	916.36
XX-11	WW-4-305	14567	TRANSCOM CARGO SERVICES	1,178.17

XX-11	WW-4-305	14567	TRANSCOM CARGO SERVICES	1,745.44
XX-11	WW-4-305	14567	TRANSCOM CARGO SERVICES	4,843.60
XX-12	WW-4-320	777	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-12	WW-4-320	777	TRI-G TRUCKING SERVICES,INC	7,200.00
XX-12	WW-4-320	777	TRI-G TRUCKING SERVICES,INC	7,200.00
XX-12	WW-4-334	784	TRI-G TRUCKING SERVICES,INC	675.00
XX-12	WW-4-334	784	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-12	WW-4-334	784	TRI-G TRUCKING SERVICES,INC	1,242.86
XX-12	WW-4-334	784	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-4-334	784	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-4-334	784	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-12	WW-4-334	784	TRI-G TRUCKING SERVICES,INC	4,800.00
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	42.86
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	707.14
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	808.93
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	830.36
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	4,800.00
XX-12	WW-4-361	794	TRI-G TRUCKING SERVICES,INC	6,000.00
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	857.14
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	2,432.14
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	4,800.00
XX-12	WW-4-376	798	TRI-G TRUCKING SERVICES,INC	6,000.00
XX-11	WW-4-389	804	TRI-G TRUCKING SERVICES,INC	300.00
XX-11	WW-4-389	804	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-11	WW-4-389	804	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-11	WW-4-389	804	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-11	WW-4-389	804	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-11	WW-4-389	804	TRI-G TRUCKING SERVICES,INC	4,800.00
XX-10	WW-5-12	87	DAMLAR TRADING	6,000.00
XX-12	WW-5-12	87	DAMLAR TRADING	514.28
XX-12	WW-5-12	87	DAMLAR TRADING	9,600.00
XX-12	WW-5-12	87	DAMLAR TRADING	9,600.00
XX-12	WW-5-12	87	DAMLAR TRADING	12,000.00
XX-12	WW-5-12	87	DAMLAR TRADING	13,200.00
XX-12	WW-5-12	87	DAMLAR TRADING	13,200.00
XX-12	WW-5-12	87	DAMLAR TRADING	14,400.00
XX-12	WW-5-29	88	DAMLAR TRADING	37.50
XX-12	WW-5-29	88	DAMLAR TRADING	300.00
XX-12	WW-5-29	88	DAMLAR TRADING	557.14
XX-12	WW-5-29	88	DAMLAR TRADING	4,800.00
XX-12	WW-5-29	88	DAMLAR TRADING	7,200.00
XX-12	WW-5-29	88	DAMLAR TRADING	8,400.00
XX-12	WW-5-29	88	DAMLAR TRADING	8,400.00

XX-12	WW-5-29	88	DAMLAR TRADING	9,600.00
XX-12	WW-5-29	88	DAMLAR TRADING	10,800.00
XX-12	WW-5-29	88	DAMLAR TRADING	10,800.00
XX-12	WW-5-41	89	DAMLAR TRADING	6,000.00
XX-12	WW-5-41	89	DAMLAR TRADING	8,400.00
XX-12	WW-5-41	89	DAMLAR TRADING	8,400.00
XX-12	WW-5-41	89	DAMLAR TRADING	8,400.00
XX-12	WW-5-41	89	DAMLAR TRADING	8,400.00
XX-12	WW-5-41	89	DAMLAR TRADING	9,600.00
XX-12	WW-5-41	89	DAMLAR TRADING	9,600.00
XX-12	WW-5-51	90	DAMLAR TRADING	707.14
XX-12	WW-5-51	90	DAMLAR TRADING	10,800.00
XX-12	WW-5-51	90	DAMLAR TRADING	12,000.00
XX-12	WW-5-51	90	DAMLAR TRADING	12,000.00
XX-12	WW-5-51	90	DAMLAR TRADING	13,200.00
XX-12	WW-5-51	90	DAMLAR TRADING	14,400.00
XX-12	WW-5-51	90	DAMLAR TRADING	14,400.00
XX-12	WW-5-68	244	EXPLORE TRANSPORT CORP	750.00
XX-12	WW-5-84	285	EXPLORE TRANSPORT CORP	707.14
XX-12	WW-5-84	285	EXPLORE TRANSPORT CORP	750.00
XX-12	WW-5-84	285	EXPLORE TRANSPORT CORP	750.00
XX-12	WW-5-84	285	EXPLORE TRANSPORT CORP	1,419.64
XX-12	WW-5-84	285	EXPLORE TRANSPORT CORP	1,457.14
XX-12	WW-5-133	1779	IMPEX PRO LOGISTICS CORPORATION	675.00
XX-12	WW-5-133	1779	IMPEX PRO LOGISTICS CORPORATION	1,200.00
XX-12	WW-5-133	1779	IMPEX PRO LOGISTICS CORPORATION	1,200.00
XX-12	WW-5-133	1779	IMPEX PRO LOGISTICS CORPORATION	1,419.64
XX-12	WW-5-133	1779	IMPEX PRO LOGISTICS CORPORATION	1,425.00
XX-12	WW-5-133	1779	IMPEX PRO LOGISTICS CORPORATION	2,400.00
XX-12	WW-5-133	1779	IMPEX PRO LOGISTICS CORPORATION	6,042.86
XX-12	WW-5-149	1785	IMPEX PRO LOGISTICS CORPORATION	675.00
XX-12	WW-5-149	1785	IMPEX PRO LOGISTICS CORPORATION	712.50
XX-12	WW-5-149	1785	IMPEX PRO LOGISTICS CORPORATION	712.50
XX-12	WW-5-149	1785	IMPEX PRO LOGISTICS CORPORATION	1,200.00
XX-12	WW-5-149	1785	IMPEX PRO LOGISTICS CORPORATION	1,200.00
XX-12	WW-5-149	1785	IMPEX PRO LOGISTICS CORPORATION	1,387.50
XX-12	WW-5-172	1788	IMPEX PRO LOGISTICS CORPORATION	1,200.00
XX-12	WW-5-172	1788	IMPEX PRO LOGISTICS CORPORATION	7,242.86

XX-12	WW-5-182	170	STRONGHANDS LOGISTICS CORP	2,485.71
XX-12	WW-5-182	170	STRONGHANDS LOGISTICS CORP	7,328.57
XX-12	WW-5-182	170	STRONGHANDS LOGISTICS CORP	9,771.43
XX-12	WW-5-182	170	STRONGHANDS LOGISTICS CORP	12,214.29
XX-12	WW-5-182	170	STRONGHANDS LOGISTICS CORP	13,585.71
XX-12	WW-5-182	170	STRONGHANDS LOGISTICS CORP	14,700.00
XX-12	WW-5-182	170	STRONGHANDS LOGISTICS CORP	15,900.00
XX-12	WW-5-189	175	STRONGHANDS LOGISTICS CORP	6,107.14
XX-12	WW-5-189	175	STRONGHANDS LOGISTICS CORP	13,457.14
XX-12	WW-5-189	175	STRONGHANDS LOGISTICS CORP	14,700.00
XX-12	WW-5-189	175	STRONGHANDS LOGISTICS CORP	14,742.86
XX-12	WW-5-195	178	STRONGHANDS LOGISTICS CORP	712.50
XX-12	WW-5-195	178	STRONGHANDS LOGISTICS CORP	12,428.57
XX-12	WW-5-195	178	STRONGHANDS LOGISTICS CORP	12,428.57
XX-12	WW-5-195	178	STRONGHANDS LOGISTICS CORP	13,623.21
XX-12	WW-5-209	166/167	STRONGHANDS LOGISTICS CORP	4,885.71
XX-12	WW-5-209	166/167	STRONGHANDS LOGISTICS CORP	13,457.14
XX-12	WW-5-209	166/167	STRONGHANDS LOGISTICS CORP	14,614.29
XX-12	WW-5-209	166/167	STRONGHANDS LOGISTICS CORP	14,657.14
XX-12	WW-5-209	166/167	STRONGHANDS LOGISTICS CORP	15,942.86
XX-12	WW-5-216	14583	TRANSCOM CARGO SERVICES	430.91
XX-12	WW-5-216	14583	TRANSCOM CARGO SERVICES	741.81
XX-12	WW-5-216	14583	TRANSCOM CARGO SERVICES	1,090.90
XX-12	WW-5-216	14583	TRANSCOM CARGO SERVICES	1,396.35
XX-12	WW-5-216	14583	TRANSCOM CARGO SERVICES	3,927.25
XX-12	WW-5-225	14598	TRANSCOM CARGO SERVICES	38.18
XX-12	WW-5-225	14598	TRANSCOM CARGO SERVICES	169.10
XX-12	WW-5-225	14598	TRANSCOM CARGO SERVICES	741.81
XX-12	WW-5-225	14598	TRANSCOM CARGO SERVICES	916.37
XX-12	WW-5-225	14598	TRANSCOM CARGO SERVICES	959.99
XX-12	WW-5-225	14598	TRANSCOM CARGO SERVICES	1,439.99
XX-12	WW-5-225	14598	TRANSCOM CARGO SERVICES	1,483.62
XX-12	WW-5-232	14636	TRANSCOM CARGO SERVICES	452.72
XX-12	WW-5-232	14636	TRANSCOM CARGO SERVICES	698.18



XX-12	WW-5-232	14636	TRANSCOM CARGO SERVICES	1,701.81
XX-12	WW-5-232	14636	TRANSCOM CARGO SERVICES	4,625.42
XX-12	WW-5-232	14636	TRANSCOM CARGO SERVICES	6,458.14
XX-12	WW-5-242	14643	TRANSCOM CARGO SERVICES	92.40
XX-12	WW-5-242	14643	TRANSCOM CARGO SERVICES	349.09
XX-12	WW-5-242	14643	TRANSCOM CARGO SERVICES	599.99
XX-12	WW-5-242	14643	TRANSCOM CARGO SERVICES	1,309.08
XX-12	WW-5-242	14643	TRANSCOM CARGO SERVICES	2,967.25
XX-12	WW-5-242	14643	TRANSCOM CARGO SERVICES	6,545.41
XX-12	WW-5-256	814	TRI-G TRUCKING SERVICES,INC	37.50
XX-12	WW-5-256	814	TRI-G TRUCKING SERVICES,INC	964.29
XX-12	WW-5-256	814	TRI-G TRUCKING SERVICES,INC	2,400.00
XX-12	WW-5-256	814	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-12	WW-5-256	814	TRI-G TRUCKING SERVICES,INC	3,600.00
XX-12	WW-5-256	814	TRI-G TRUCKING SERVICES,INC	4,800.00
XX-12	WW-5-256	814	TRI-G TRUCKING SERVICES,INC	6,000.00
XX-12	WW-5-267	821	TRI-G TRUCKING SERVICES,INC	160.71
XX-12	WW-5-267	821	TRI-G TRUCKING SERVICES,INC	557.14
XX-12	WW-5-267	821	TRI-G TRUCKING SERVICES,INC	942.86
XX-12	WW-5-267	821	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-12	WW-5-267	821	TRI-G TRUCKING SERVICES,INC	1,414.29
XX-12	WW-5-274	827	TRI-G TRUCKING SERVICES,INC	707.14
XX-12	WW-5-274	827	TRI-G TRUCKING SERVICES,INC	1,350.00
XX-12	WW-5-274	827	TRI-G TRUCKING SERVICES,INC	1,414.29
XX-12	WW-5-274	827	TRI-G TRUCKING SERVICES,INC	2,432.15
XX-12	WW-5-278	830	TRI-G TRUCKING SERVICES,INC	1,200.00
XX-12	WW-5-278	830	TRI-G TRUCKING SERVICES,INC	1,414.29
XX-12	WW-5-278	830	TRI-G TRUCKING SERVICES,INC	2,400.00
			<i>Subtotal</i>	P 3,198,555.57
<i>The supporting official receipts were denied in the Resolution dated March 20, 2013 and VAT was not separately indicated in the official receipts</i>				
XX-11	WW-3-384	133	STRONGHANDS LOGISTICS CORP	P 712.50
XX-11	WW-3-384	133	STRONGHANDS LOGISTICS CORP	3,600.00
XX-11	WW-3-384	133	STRONGHANDS LOGISTICS CORP	13,451.79
			<i>Subtotal</i>	P 17,764.29
<i>Supported by official receipts without the word "VAT" after the supplier's TIN</i>				
XX-10	WW-3-133	3725	HANA NET PHILS., CO. INC	P 675.00
XX-10	WW-3-143	3784	HANA NET PHILS., CO. INC	1,414.29
			<i>Subtotal</i>	P 2,089.29
			Total	P 3,218,409.15

In sum, petitioner failed to properly substantiate its entire input VAT claim in the amount of **P4,605,610.45**, as shown below:



Total Input VAT Claimed		₱ 4,605,610.45
Less: Disallowances		
Per ICPA report	₱ 1,387,201.30	
Per this Court's further verification	3,218,409.15	4,605,610.45
Refundable Input VAT		₱ 0.00

“The provisions of Sections 113 and 237 of the NIRC of 1997, as amended, and Section 4.108-1 of RR No. 7-95, are clear in enumerating the invoicing requirements necessary to be shown in order to qualify as duly registered receipts or sales or commercial invoices issued by VAT-registered entities, such as petitioner herein, for the purpose of claiming for refund of creditable input tax due or paid attributable to any zero-rated or effectively zero-rates sales. Absent compliance, the unavoidable result is immediate denial of the claim.”¹⁴

Based on the foregoing, petitioner cannot claim the alleged unutilized input VAT. Accordingly, there is no necessity to discuss the issue of whether the claimed input VAT was not applied against any output VAT during the period of claim and in the succeeding quarters.

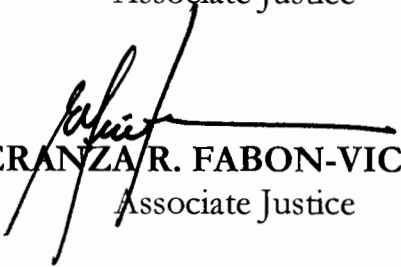
WHEREFORE, premises considered, petitioner’s “Motion for Reconsideration” is **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


LOVELL R. BAUTISTA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice

¹⁴ *Miramar Fish Company, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 185432, June 4, 2014.