REPUBLIC OF THE PHILIPPINES

Court of Tax Appeals

QUEZON CITY

Third Division

PERCEPTION GAMING, INC., Petitioner,

- *versus* -

COMMISSIONER OF INTERNAL REVENUE, Respondent.

CTA Case No. 8509

Members:

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

Promulgated:

MAY 11 2015
10:56 a.m.

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AMENDED DECISION

BAUTISTA, J.

For resolution is petitioner's "Motion for Reconsideration (RE: Decision Dated November 12, 2014)" filed by registered mail on November 28, 2014, without any comment from respondent despite notice thereof.

On November 12, 2014, the Court promulgated a Decision, the dispositive portion thereto reads:

> "**WHEREFORE,** in view of the foregoing, the Petition for Review is hereby **DENIED** for lack of jurisdiction.
>
> **SO ORDERED.**"

Petitioner's Arguments

Petitioner asserts that it is entitled to an input VAT in the total amount of Two Million Four Hundred Fifty-Eight Thousand Four Hundred Eighty-Six Pesos and Twenty Centavos (PhP2,458,486.20) and an output VAT in the total amount of Six Million Five Hundred Ninety Thousand Seven Hundred Eighty Pesos and Sixty-Five Centavos (PhP6,590,780.65) on its sale of services to the Philippine Amusement and Gaming Corporation ("PAGCOR") and to entities authorized by PAGCOR to operate gaming centers ("PAGCOR-Authorized Bingo Operators") for the 2nd to 4th quarters of calendar year ("CY") 2010 and the 1st to 4th quarters of CY 2011, as provided in Section 13(2) of Presidential Decree ("PD") No. 1869, as amended by Republic Act ("RA") No. 9487 (hereinafter referred to as the "PAGCOR Charter").

Petitioner further asserts that it timely filed its claim for input and output VAT in compliance with Sections 112 (A) and (C)[1]; and Section

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[1] "SEC. 112. Refunds or Tax Credits of Input Tax. -

> (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 of 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 non-zero-rated sales.
>
> xxx xxx xxx
>
> (C) Period within which Refund or Tax Credit of Input Taxes shall be Made. - In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.
>
> In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals."

229[2] of the 1997 National Internal Revenue Code, as amended ("Tax Code"), respectively.

Ruling of the Court

The issues raised by petitioner boils down to the single issue of whether petitioner is entitled to refund on its output VAT payments and input VAT for the 2nd to 4th quarters of CY 2010 and the 1st to 4th quarters of CY 2011 for the sale of service it made to PAGCOR and PAGCOR-Authorized Bingo Operators.

Section 13(2) of the PAGCOR Charter provides that tax exemptions granted to PAGCOR, "**shall inure**" to its authorized game operators ("Operators"), and other entities providing facilities and rendering services to PAGCOR and Operators. The Court quotes:

> "Section 13. Exemptions. –
>
> xxx xxx xxx
>
> (2) Income and other taxes. – (a) Franchise Holder: <u>No tax of any kind or form, income or otherwise, as well as fees, charges or levies of whatever nature, whether National or Local, shall be assessed and collected under this Franchise from the Corporation</u>; nor shall any form of tax or charge attach in any way to the earnings of the Corporation, except a Franchise Tax of five (5%) percent of the gross revenue or earnings derived by the Corporation from its operation under this Franchise. Such tax shall be due and payable quarterly to the National Government and shall be in lieu of all kinds of taxes, levies, fees or assessments of any kind, nature or description, levied,

[2] "SEC. 229. Recovery of Tax Erroneously or Illegally Collected. - no suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, of any sum alleged to have been excessively or in any manner wrongfully collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: Provided, however, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid."

established or collected by any municipal, provincial, or national government authority.

(b) Others: The exemptions herein granted for earnings derived from the operations conducted under the franchise specifically from the payment of any tax, income or otherwise, as well as any form of charges, fees or levies, shall inure to the benefit of and extend to corporation(s), association(s), agency(ies), or individual(s) with whom the Corporation or operator has any contractual relationship in connection with the operations of the casino(s) authorized to be conducted under this Franchise and to those receiving compensation or other remuneration from the Corporation or operator as a result of essential facilities furnished and/or technical services rendered to the Corporation or operator.

The fee or remuneration of foreign entertainers contracted by the Corporation or operator in pursuance of this provision shall be free of any tax." (Emphases ours)

From the above-quoted Section of the PAGCOR Charter, three (3) entities shall enjoy exemption from taxes, viz:

1. The Corporation, or PAGCOR;

2. Corporation(s), association(s), agency(ies), or individual(s) with whom the Corporation or Operator has any contractual relationship in connection with the operations of the casino(s) authorized to be conducted under the PAGCOR Charter; and

3. Those receiving compensation or other remuneration from the Corporation or Operator as a result of essential facilities furnished and/or technical services rendered to the Corporation or operator.

It is thus apparent from the foregoing enumeration that the tax-exempt status of PAGCOR extends to other entities with whom PAGCOR or Operator has any contractual relationship in connection with the operations of the casino(s) authorized to be conducted under the former's Charter.

In the present case, petitioner has leased gaming machines and furnished technical services to PAGCOR and Operators[4]. On the said transactions, petitioner alleges that it paid 12% output VAT. However, based on the PAGCOR Charter, the said transaction should have been subjected to zero percent (0%) VAT. Thus, petitioner is claiming a refund or an issuance of a TCC on the alleged erroneous payment of output VAT.

In order to be entitled to refund, of its erroneously paid output VAT, petitioner must show that it timely filed its administrative and judicial claims and that it made the corresponding payments thereon pursuant to Sections 204(C) and 229 of the Tax Code.

Sections 204 (C) and 229 of the Tax Code are reproduced below:

> "SECTION 204. Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes. - The Commissioner may -
>
> xxx xxx xxx
>
> (C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: Provided, however, that a return filed showing an

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Emphasis ours.

Testimony of Ms. Rona Magsakay (Exhibit "XX"):

"Q9: Ms. Witness, you mentioned that PGI supplies gaming equipment to PAGCOR-operated gaming venues and various Gaming Operators. What is your basis for saying this?

A9: PGI was issued Certificates of Registration by PAGCOR stating that PGI is a registered supplier/distributor/manufacturer/contractor of PAGCOR.

Moreover, under several Memoranda of Agreement and Lease and Technical Support Agreements, PGI undertook to supply several Gaming Operators with Electronic Bingo gaming machines to be used in their casino operations. PGI likewise undertook to provide technical assistance to PAGCOR and the Gaming Operators to ensure the efficient functioning of the gaming machines."

overpayment shall be considered as a written claim for credit or refund." (Emphasis ours)

"SECTION 229. Recovery of Tax Erroneously or Illegally Collected. - No suit or proceeding shall be maintained in any court for the recovery of any national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected, until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: Provided, however, That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid." (Emphasis ours)

Pursuant to the above-quoted Sections, a taxpayer has to file both the administrative and judicial claims for refund of erroneously paid taxes within 2 years from the date of payment of tax. Employing the two-year prescriptive period under Sections 204 (C) and 229 of the Tax Code, below are the material dates when petitioner filed its administrative and judicial claims:

Period	Date of Payment	End of Two Year Prescriptive Period	Date of Filing of Administrative Claim for Refund	Date Filing of Judicial Claim for Refund
2nd Quarter CY 2010	July 20, 2010	July 20, 2012	June 27, 2012	June 28, 2012
3rd Quarter CY 2010	October 26, 2010	October 26, 2012		
4th Quarter CY 2010	January 25, 2011	January 25, 2013		
1st Quarter CY 2011	May 20, 2011	May 20, 2013		
2nd Quarter CY 2011	July 25, 2011	July 25, 2013		

3rd Quarter CY 2011	October 19, 2011	October 19, 2013		
4th Quarter CY 2011	January 20, 2012	January 20, 2014		

Evidently, the above table demonstrates that petitioner timely filed its administrative and judicial claim, in accordance with Sections 204(C) and 229 of the Tax Code.

The Court shall now proceed to determine the refundable amount of erroneous payment of output VAT.

For the 2nd to 4th quarters of CY 2010 and the 1st to 4th quarters of CY 2011, petitioner made the following output VAT payments on the sale of service to PAGCOR and PAGCOR-Authorized Bingo Operators in the total amount of Two Million Nine Hundred Fifty-Seven Thousand Thirteen Pesos and Eleven Centavos (PhP2,957,013.11), as follows:

Period	Output VAT Payment
2nd Quarter CY 2010	PhP427,240.20[i]
3rd Quarter CY 2010	835,726.18[ii]
4th Quarter CY 2010	711,436.74[iii]
1st Quarter CY 2011	641,458.35[iv]
2nd Quarter CY 2011	341,151.64[v]
TOTAL	**PhP2,957,013.11**

Section 110(B) of the Tax Code states that "if at the end of any taxable quarter the output tax exceeds the input tax, the excess shall be paid by the VAT-registered person. If the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarter xxx"

Clearly from the foregoing, there is a need to determine the correct output VAT after charging the input VAT from the output VAT and if there is an excess input VAT after charging the output VAT, the excess input VAT shall be carried over to the succeeding quarter.

In the present case, to determine the "correct output VAT" for the quarter, the erroneously paid 12% VAT relating to effectively zero-rated sales of services to PAGCOR and Operators shall be deducted from the output VAT declared per Quarterly VAT returns for the 2nd to 4th quarters of CY 2010 and the 1st to 4th quarters of CY 2011. Thereafter, the computed "correct output VAT" shall be reduced by the Creditable Input Taxes for the same period, namely: (a) input tax carried over from the previous period; (b) domestic purchases of services for the same period; and (c) domestic purchases of goods for the same period to determine the Net VAT Payable or Overpayment for the quarter. The Net VAT Payable or Overpayment for the quarter shall then be reduced by the VAT payments from the first two (2) months of each quarter to determine the correct Quarterly VAT Payable, to wit:

For Calendar Year 2010

	For the year ended December 31, 2010		
	Second Quarter	**Third Quarter**	**Fourth Quarter**
Output Tax (per Quarterly VAT Return)	649,146.47[14]	860,065.22[15]	938,488.37[16]
Less: Erroneously paid Output Tax for Zero-Rated Transactions	427,240.20	835,726.18	711,436.74
Correct Output Tax for the period	221,906.27	24,339.04	227,051.63
Less:			
Input Tax Carried Over from Previous Period	-	112,249.53	621,633.55
Domestic Purchases of Services for the period[17]	23,445.17	94,353.02	95,286.55
Domestic Purchases of Goods for the period[18]	1,561.77	683.14	302.69
Total Creditable Input Tax	25,006.94	207,285.69	717,222.79
Net VAT Payable	196,899.33	(182,946.65)	(490,171.16)
Less: Tax Credits (Monthly VAT Payments - previous two months) (Monthly VAT Return)	309,148.86	438,686.90	477,016.42
Total Amount Payable/(Overpayment)	**(112,249.53)**	**(621,633.55)**	**(967,187.58)**

For Calendar Year 2011

	For the year ended December 31, 2011			
	First Quarter	**Second Quarter**	**Third Quarter**	**Fourth Quarter**
Output Tax (per Quarterly VAT Return)	967,011.51[22]	1,042,374.82[23]	982,998.00[24]	1,171,446.05[25]

[14] Id., pages 1109-1110.
[15] Id., pages 1118-1119.
[16] Id., pages 1124-1125.
[17] Input Tax is less than input taxes declared per VAT returns for failure to comply with the invoicing requirements as provided in Section 113 of the Tax Code.
[18] Input Tax is less than input taxes declared per VAT returns for failure to comply with the invoicing requirements as provided in Section 113 of the Tax Code.
[22] Id., pages 1128-1129.
[23] Id., pages 1133-1134.
[24] Id., pages 1136-1137.
[25] Id., pages 1128-1129.

Less: Erroneously paid Output Tax for Zero-Rated Transactions	641,458.35	341,151.64	-	-
Correct Output Tax for the period	325,553.16	701,223.18	982,998.00	1,171,446.05
Less:				
Input Tax Carried Over from Previous Period	967,187.58	1,227,970.79	1,164,706.72	767,631.10
Domestic Purchases of Services for the period[26]	95,578.08	78,467.14	35,268.44	54,125.36
Domestic Purchases of Goods for the period[27]	1,655.36	600.00	3,818.99	587.04
Total Creditable Input Tax	1,064,421.02	1,307,037.93	1,203,794.15	822,343.50
Net VAT Payable	(738,867.86)	(605,814.75)	(220,796.15)	349,102.55
Less: Tax Credits (Monthly VAT Payments - previous two months) (Monthly VAT Return)	489,102.93	558,891.97	546,834.95	591,149.12
Total Amount Payable/(Overpayment)	**(1,227,970.79)**	**(1,164,706.72)**	**(767,631.10)**	**(242,046.57)**

However, since petitioner made VAT payments for the 2nd to 4th quarters of CY 2010 and the 1st to 4th quarters of CY 2011, it is imperative that the Court deducts the VAT Payments for each quarter to ascertain the amount petitioner is entitled for refund or issuance of TCC, as shown below:

For Calendar Year 2010

	For the year ended December 31, 2010		
	Second Quarter	**Third Quarter**	**Fourth Quarter**
Output Tax (per Quarterly VAT Return)	649,146.47	860,065.22	938,488.37
Less: Erroneously paid Output Tax for Zero-Rated Transactions	427,240.20	835,726.18	711,436.74
Correct Output Tax for the period	221,906.27	24,339.04	227,051.63
Less:			
Input Tax Carried Over from Previous Period	-	294,973.05	991,186.80
Domestic Purchases of Services for the period[32]	23,445.17	94,353.02	95,286.55
Domestic Purchases of Goods for the period[33]	1,561.77	683.14	302.69
Total Creditable Input Tax	25,006.94	390,009.21	1,086,776.04
Net VAT Payable	196,899.33	(365,670.17)	(859,724.41)
Less: Tax Credits			
Monthly VAT Payments - previous two months (Monthly VAT Return)	309,148.86	438,686.90	477,016.42
VAT Paid for the Quarter	182,723.52	186,829.73	300,801.46

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[26] Input Tax is less than input taxes declared per VAT returns for failure to comply with the invoicing requirements as provided in Section 113 of the Tax Code.
[27] Input Tax is less than input taxes declared per VAT returns for failure to comply with the invoicing requirements as provided in Section 113 of the Tax Code.
[32] Same Note as 21.
[33] Same Note as 22.

Total Amount Payable/(Overpayment)	(294,973.05)	(991,186.80)	(1,637,542.29)

For Calendar Year 2011

	For the year ended December 31, 2011			
	First Quarter	**Second Quarter**	**Third Quarter**	**Fourth Quarter**
Output Tax (Quarterly VAT Return)	967,011.51	1,042,374.82	982,998.00	1,171,446.05
Less: Erroneously paid Output Tax for Zero-Rated Transactions	641,458.35	341,151.64	-	-
Correct Output Tax for the period	325,553.16	701,223.18	982,998.00	1,171,446.05
Less:				
Input Tax Carried Over from Previous Period	1,637,542.29	2,214,623.72	2,490,876.79	2,402,883.24
Domestic Purchases of Services for the period[34]	95,578.08	78,467.14	35,268.44	54,125.36
Domestic Purchases of Goods for the period[35]	1,655.36	600.00	3,818.99	587.04
Total Creditable Input Tax	1,734,775.73	2,293,690.86	2,529,964.22	2,457,595.64
Net VAT Payable	(1,409,222.57)	(1,592,467.68)	(1,546,966.22)	(1,286,149.59)
Less: Tax Credits				
Monthly VAT Payments - previous two months (Monthly VAT Return)	489,102.93	558,891.97	546,834.95	591,149.12
VAT Paid for the Quarter	316,298.22	339,517.14	309,082.07	(893,039.05)
Total Amount Payable/(Overpayment)	**(2,214,623.72)**	**(2,490,876.79)**	**(2,402,883.24)**	**(984,259.66)**

From the above table, petitioner may rightfully claim the Total Amount Payable or Overpayment reflected in the 4th quarter of CY 2011, or the amount of Nine Hundred Eighty-Four Thousand Two Hundred Fifty-Nine Pesos and Ninety-Nine Centavos (PhP984,259.99). Consequently, petitioner is entitled to a VAT refund or TCC in favor of petitioner in the amount of PhP984,259.99, representing erroneously paid VAT Payable for the 2nd to 4th quarters of CY 2010 and the 1st to 4th quarters of CY 2011.

WHEREFORE, the "Motion for Reconsideration" is hereby **PARTIALLY GRANTED.** Accordingly, respondent is hereby **ORDERED** to refund or issue a tax credit certificate in favor of petitioner in the reduced amount of PhP984,259.99, representing erroneously paid VAT Payable for the 2nd to 4th quarters of CY 2010 and the 1st to 4th quarters of CY 2011.

SO ORDERED.

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[34] Same Note as 30.

[35] Same Note as 31.

May-10	145	Bingo Pinoy/ Kingluck Amusement and Games, Inc.	323,284.00	34,637.57
	147	Bingo Pinoy - Fields	542,019.00	58,073.46
	149	Bingo Pinoy - Dau Mabalacat	1,058,325.00	113,391.96
	152	All Points Leisure Corp.	135,546.30	14,522.89
Jun-10	154	Market Bingo	240,746.72	25,718.28
	155	All Points Leisure Corp.	134,563.14	14,417.57
	161	Bingo Pinoy - Fields	265,275.00	28,422.32
	163	Bingo Pinoy - Dau Mabalacat	965,214.00	103,415.79
	166	Bingo Pinoy-Kingluck Marilao	323,310.00	34,640.36
Properly Substantiated Zero Rated Sales for Second Quarter of 2010				**PhP427,240.20**

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Month	OR Number	Name of Buyer per OR	OR Amount (inclusive of VAT)	Output Tax per Exhibit "D"
Jul-10	162	Bingo Pinoy - Dau Mabalacat	18,720.00	2,005.71
	164	Bingo Pinoy - Fields	8,760.00	938.57
	165	Bingo Pinoy - Kingluck Marilao	17,520.00	1,877.14
	171	BPC Management Group Inc. - NEPA	237,669.48	25,464.12
	173	All Points Leisure Corp.	171,452.70	18,369.96
	178	Bingo Pinoy-Dau Mabalacat	1,230,023.00	131,788.18
	179	Bingo Pinoy-Fields	561,900.00	60,203.57
	180	Kingluck Amusement- Marilao	288,603.00	30,921.75
Aug-10	168	All Points Leisure Corp.	8,760.00	938.57
	170	Market Bingo	8,760.00	938.57
	185	All Points Leisure Corp.	181,795.68	19,478.46
	186	Bingo Pinoy-Dau Mabalacat	1,198,575.00	128,418.75
	188	Bingo Pinoy- Fields	534,116.00	57,226.71
	189	Kingluck Amusement & Games Inc.	352,178.00	37,733.36
	193	BPC Management Group, Inc. - Navotas	176,083.26	18,866.06
	195	BPC Management Group, Inc. - NEPA	192,545.43	20,629.87
Sep-10	203	Bingo Pinoy- Fields	485,071.00	51,971.89
	204	Kingluck Amusement- Marilao	385,697.00	41,324.68
	206	Bingo Pinoy- Dau Mabalacat	1,141,460.00	122,299.29
	209	BPC Management Group Inc. - QMart	254,052.99	27,219.96
	211	BPC Management Group, Inc. - Navotas	214,198.02	22,949.83
	218	All Points Leisure Corp.	132,171.00	14,161.18
Properly Substantiated Zero Rated Sales for Third Quarter of 2010				**PhP835,726.18**

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Month	OR Number	Name of Buyer per OR	OR Amount (inclusive of VAT)	Output Tax per Exhibit "D"
Oct-10	205	Bingo Pinoy- Fields	26,280.00	2,815.71
	208	Bingo Pinoy- Dau Mabalacat	35,040.00	3,754.29
	210	BPC Management Group Inc. - QMart	8,760.00	938.57

	212	BPC Management Group, Inc. - Navotas	17,520.00	1,877.14
	220	All Points Leisure Corp.	116,542.08	12,486.64
	227	Bingo Pinoy- Fields	601,332.00	64,428.43
	229	Bingo Pinoy- Dau Mabalacat	1,122,800.00	120,300.00
	231	Kingluck Amusement & Games Inc.	372,486.00	39,909.21
Nov-10	241	Bingo Pinoy- Dau Mabalacat	1,054,034.00	112,932.21
	244	Bingo Pinoy- Fields	667,151.00	71,480.46
	245	Kingluck Amusement Games & Inc.	347,906.00	37,275.64
Dec-10	247	Kingluck Amusement Games & Inc.	17,520.00	1,877.14
	253	Kingluck Amusement & Games Inc.	509,224.00	54,559.71
	255	Bingo Pinoy Corp. - Fields	583,943.00	62,565.32
	258	Bingo Pinoy Corp. - Dau	1,113,003.00	119,250.32
	259	Bingo Pinoy Corp. - Dau	17,520.00	4,985.95

Properly Substantiated Zero Rated Sales for Fourth Quarter of 2010 **PhP711,436.74**

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Month	OR Number	Name of Buyer per OR	OR Amount (inclusive of VAT)	Output Tax per Exhibit "D"
Jan-11	265	Bingo Pinoy - Fields	500,778.00	53,654.79
	266	Bingo Pinoy - Fields	17,520.00	1,877.14
	268	Bingo Pinoy - Dau	950,422.00	101,830.93
Feb-11	286	Binoy Pinoy - Dau	17,520.00	1,877.14
	288	Binoy Pinoy - Dau	1,068,124.00	114,441.86
	289	Bingo Pinoy - Fields	527,988.00	56,570.14
	291	Bingo Pinoy - Fields	17,520.00	1,877.14
	292	Kingluck Amusement & Games Inc.	544,609.68	58,351.04
Mar-11	304	Binoy Pinoy Corp. - Dau	1,150,542.00	123,272.36
	306	Bingo Pinoy - Fields	497,675.00	53,322.32
	308	Kingluck Amusement & Games Inc.	659,206.00	70,629.21
	333	Bingo Pinoy Corp. - Fields	17,520.00	1,877.14
	334	Bingo Pinoy Corp. - Dau	17,520.00	1,877.14

Properly Substantiated Zero Rated Sales for First Quarter of 2011 **PhP641,458.35**

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Month	OR Number	Name of Buyer per OR	OR Amount (inclusive of VAT)	Output Tax per Exhibit "D"
Apr-11	329	Bingo Pinoy Corp. - Dau	866,124.00	92,799.00
	331	Bingo Pinoy Corp. - Fields	585,168.00	62,696.57
	335	Kingluck Amusement & Games Inc.	601,504.00	64,446.86
May-11	361	Bingo Pinoy Corp. - Dau	17,520.00	1,877.14
	364	Bingo Pinoy Corp. - Fields	17,520.00	1,877.14
Jun-11	362	Bingo Pinoy Corp. - Fields	555,392.00	59,506.29
	365	Kingluck Amusement & Games Inc.	540,854.00	57,948.64

Properly Substantiated Zero Rated Sales for Second Quarter of 2011 **PhP341,151.64**

TOTAL Properly Substantiated Zero Rated Sales for Second Quarter of 2010 to the First Quarter of 2011 **PhP2,957,013.11**

LOVELL R. BAUTISTA
Associate Justice

WE CONCUR:

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ATTESTATION

I attest that the conclusions in the above Amended Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division

LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice

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Month	OR Number	Name of Buyer per OR	OR Amount (inclusive of VAT)	Output Tax per Exhibit "D"