

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

PHILIPPINE LONG DISTANCE
TELEPHONE COMPANY,
Petitioner,

- versus -

C.T.A. CASE NO. 5106

THE HON. COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

DEC 18 1995

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x

DECISION

On May 3, 1994, petitioner filed with this Court a Petition for Review seeking for the issuance of a tax credit in the amount of P698,053,124.00 representing alleged erroneously paid Value Added Tax for the period beginning March 1, 1992 to February 29, 1994.

As borne out by the pleadings, petitioner, Philippine Long Distance Telephone Company, is a domestic corporation duly organized and existing under the laws of the Philippines. It is duly licensed to operate a telecommunications system in the Philippines by virtue of a legislative franchise issued in its name on November 22, 1933 under Act No. 3436, as amended by Commonwealth Act No. 407. The fifty (50) year term of said

Franchise was extended for another twenty five (25) years from the date of its expiration on November 28, 1978 or up to November 28, 2003 and the franchise tax of one per cent (1%) was increased to five per cent (5%) pursuant to Republic Act No. 6146. Then on June 11, 1978, the franchise tax of five per cent (5%) was reduced to two per cent (2%) up to the end of its twenty five (25) year extended period. The term of petitioner's franchise was extended anew for another twenty five (25) years from its expiration on November 28, 2003 or up to November 28, 2028 under Republic Act No. 7082 and consolidated the terms and conditions of its franchise. The scope of its franchise is provided for under Section 1 of R.A. 7082, to wit:

SECTION 1. Subject to the provisions of the Constitution, the Philippine Long Distance Telephone Company (PLDT), its successors or assigns, and hereunder referred to as the grantee, is hereby granted the right, privileges, and authority to carry on the business of providing basic and enhanced telecommunications services in and between provinces, cities and municipalities in the Philippines and between the Philippines and other countries and territories and, for this purpose, to establish, operate, manage, lease, maintain and purchase telecommunications systems, including mobile, cellular and wired or wireless telecommunications systems, fiber optics, multichannel transmission distribution systems, satellite transmit and receive systems, and other telecommunications systems and their value-added services such as but not limited to transmission of voice, data, facsimile, control signals, audio and video, information service bureau and all other telecommunications systems technologies as are at present available or be made available through technical advances or innovations in the

future, or construct, acquire, lease and operate or manage transmitting and receiving stations and switching stations, both for local and international services, lines, cable or systems, as is, or are, convenient or essential to efficiency carry out the purposes of this franchise, x x x." (Admitted in the Answer.)

On various dates, starting March 1, 1992 to February 29, 1994, petitioner purchased imported equipments, machineries and spare parts for its use in operating its franchise. It paid the Value Added Tax (VAT) on said importations in the sum of P698,059,124.00. On April 19, 1994, the Bureau of Internal Revenue (BIR) issued BIR Ruling No. UN-140-94 addressed to petitioner confirming its opinion regarding its VAT exemption privileges with respect to its importation of equipments, machineries and spare parts. By virtue of this ruling and in reliance to Section 12 of R.A. No. 7082, petitioner filed with the BIR, on May 3, 1994, a claim for refund by way of a tax credit the alleged erroneously and illegally paid VAT amounting to P698,059,124.00. On the same date, petitioner filed with this Court its petition seeking for the issuance of a tax credit in its favor.

Respondent averred that the petition states no cause of action for failure of petitioner to alleged in its petition the date when said taxes were paid. Second, petitioner failed to show that the taxes were erroneously collected. The burden is on the part of petitioner to prove that it is entitled to the tax credit claimed for. Granting arguendo that petitioner is entitled to a tax credit,

all claims for tax credit on VAT paid prior to May 3, 1992 should be disallowed because the same have prescribed.

During the hearings of this case, petitioner presented as sole witness Wilson F. Loayon, and SGV Auditor, who testified in open court regarding his Audited Report based on his examination, verification and comparison of the original VAT Official Receipts of petitioner with the photocopies thereof to support its claim for tax credit by way of this petition for review. The report of the SGV Auditor showed that petitioner was able to substantiate its claim to a lower amount of P489,500,975.00, representing VAT paid for the period beginning March 1, 1992 to February 29, 1994. The reason being that some payments does not cover the period being claimed for like some of the payments were made outside of the period March 1, 1992 to February 29, 1994, and some of the amounts claimed are not for VAT.

It appears from the record that petitioner concedes to respondent's allegation regarding the prescription of VAT payments made prior to May 3, 1992. Thus, in its memorandum petitioner claimed for a lower amount of tax credit of P428,730,320.00, representing erroneously paid VAT for the period May 3, 1992 to February 29, 1994.

The issue to be resolved is whether or not petitioner (FLDT), whose franchise (under R.A. 7032), expressly provides that the payment of the franchise tax of three per cent (3%) of the gross receipts shall be in lieu of all taxes, is exempt from paying the VAT on its importation of equipments, machineries and spares parts for the use of its telecommunication system. If

so, then petitioner is legally entitled to a tax credit for erroneously and illegally paid VAT on said importation pursuant to Section 330 of the NIRC.

The pertinent law relevant to the issue posed lies on the interpretation of the phrase "in lieu of all taxes" under Section 12 of R.A. No. 7062 in relation to Section 117 of the NIRC, as amended by Executive Order No. 72, pertinent portion of said provisions of law are quoted hereunder as follows:

"SEC. 12. The grantee, its successors or assigns shall be liable to pay the same taxes on their real estates, buildings, and personal property, exclusive of this franchise, as other persons or corporations are now or hereafter may be required by law to pay. In addition thereto, the grantee, its successors or assigns shall pay a franchise tax equivalent to three percent (3%) of all gross receipts of the telephone or other telecommunications business transacted under this franchise by the grantee, its successors or assigns, and the said percentage shall be in lieu of all taxes on this franchise or earnings thereof. *Provided* That the grantee, its successors or assigns shall continue to be liable for income taxes payable under Title II of the National Internal Revenue Code pursuant to Section 2 of Executive Order No. 72 unless the later enactment is amended or repealed, in which case the amendment or repeal shall be applicable thereto.

XXX XXX XXX"

"SEC. 117. *Tax on franchises* - Any provision of general or special law to the contrary notwithstanding, there shall be levied, assessed and collected in respect to all franchises, upon the gross receipts from the business covered by the law

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granting the franchise, a tax in accordance with the schedule prescribed hereunder.

(a) x x x x x x x x x

(b) On telephone and/or
 telegraph systems,
 and radio broadcasting
 stations Three (3%) per cent

(c) . x x x x x x x x x

The grantee shall file the return with, and pay the tax due thereon to, the Commissioner of Internal Revenue or his duly authorized representative in accordance with the provisions of Section 125 of this Code, and the return shall be subject to audit by the Bureau of Internal Revenue, any provision of any existing law to the contrary notwithstanding."

Petitioner contended that the phrase "in lieu of all taxes" covers the exemption from the payment of the VAT on its purchases of imported equipments, machineries and spare parts on account of its paying the 3% franchise tax. This was intensified by BIR Ruling No. UN-140-94, dated April 19, 1994, which specifically confirms the opinion of petitioner on this aspect covering its VAT exemption. Thus, it states "(t)he 'in lieu of all taxes' provision under Section 12 of R.A. 7082 clearly exempts PLDT from all taxes including the 10% value-added tax (VAT) prescribed by Section 101(a) of the same Code on its importations of equipment, machineries and spare parts necessary (sic) in the conduct of its business covered by the franchise, except the aforementioned enumerated taxes for which VAT is expressly made liable." Moreover, the above ruling has

likewise been confirmed by the Department of Finance thru Acting Secretary Romeo L. Bernardo on January 5, 1995 addressed to petitioner, pertinent portion of said ruling reads as follows:

Thus, when Congress provided in Section 12 of R.A. 7062 for the taxes for which PLDT shall be liable and that payment of the franchise tax shall be in lieu of other taxes, the lawmakers must have intended to include the import duties and taxes, which is not included in the enumeration of taxes PLDT shall pay, in the term taxes of the 'in lieu of' clause to which PLDT shall not be subject. To hold otherwise would make the obvious preferential tax treatment of the franchise holder nugatory.

In support of the conclusion that the specific provision of R.A. 7062 exempts the franchise from customs duties payable on its importations it has been held by the Supreme Court that the term 'tax' applies, generally speaking, to all kinds of exactions which become public funds. x x x.

x x x

x x x

x x x

In view of the foregoing, this Department interposes no objection to the tax and duty free entry of equipment, machinery and spare parts to be imported by PLDT pursuant to the provisions of R.A. 3430 as amended by R.A. 7062, subject, however to the following conditions:

1. That the equipment, machinery and spare parts are necessary in the operation of its business as authorized under its franchise;

2. That this Office may conduct pre- and post-release inspection of articles to be released tax and duty-free in line with its monitory activities;

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3. That the aforesaid articles shall be actually, directly and exclusively used only in the operations of its business as authorized under its franchise and shall not be transferred or disposed of in any manner whatsoever without prior approval of this Office,

4. That the conditions/terms under its franchise shall have been complied with;

5. That this ruling shall apply only to future importations of PLDT; and

6. That upon approval of each importation, the shipping and other pertinent documents shall be submitted to this Department for processing before actual release thereof from the Bureau of Customs maybe effected to ascertain whether the articles to be imported are in fact consigned to PLDT and are equipment and parts essential in the operations of its principal business."

The phrase "in lieu of" means instead of; in place of; or in substitution for (Black v. Barnes, 46 P.2d 625, 626, 142 Kan. 381; Rutherland v. Crowliffe-Wyandotte Irr. Dist., 22 P.2d 505, 218 Cal. 242; Words and Phrases, Vol. 21, p. 472). It does not mean "in addition to" (Glassman Const. Co. v. Baltimore Brick Co., 246 Md. 478, 228 A.2d 472, 474, Black's Law Dictionary, 6th ed., 1990, p. 767). The "in lieu of" implies the existence of something for which a substitution is being made. Thus, the "in lieu of all other taxes" means that none other than the tax specified however described, can be demanded. It limits the liability to the specific tax (State of Tennessee v. Bank of Commerce, 53 F. 735, 736, Words and Phrases, Vol. 21, p. 474). Thus, the phrase "in lieu of all taxes" has the effect of exempting from taxation the VAT

(which is covered under the general term "taxes" under Section 12 of R.A. 7082) on the purchases of imported equipments, machineries and spare parts made by petitioner by virtue of its paying of the 3% Franchise Tax pursuant to Section 117 of the NIRC and Section 12 of R.A. 7082. The rationale or purpose for the exemption from all other taxes except the income tax and the real property tax granted on petitioner upon the payment of the 3% Franchise Tax is "that such exemption is part of the inducement for the acceptance of the franchise and the rendition of public service by the grantee" (*Province of Misamis Oriental v. Cagayan Electric Power and Light Company, Inc.*, G.R. No. 45355, January 12, 1990, 181 SCRA 36).

Furthermore, there is nothing in the provisions of Section 12 of R.A. 7082 which can be construed as expressly excepting petitioner from the exemption to the VAT similar to the proviso on income tax and real property taxes. The only tax imposable on petitioner is the 3% Franchise Tax, the income tax and the real property tax. Otherwise, the law could very well have provided that petitioner should and is still liable to the VAT. It is an elementary rule in statutory construction that the exceptions in the law will not be enlarged beyond the actual signification of the words used or extended beyond the limits which the words themselves actually set (*De Jesus v. City of Manila*, 29 Phil. 73).

Moreover, the rulings issued by the BIR and the Department of Finance are in order. Their interpretation finds justification in the exempting clause of Section 12 of R.A. 7082. These rulings have never been revoked by another ruling. It was

only during the memorandum stage that respondent invoke that the government is not estopped by the errors or mistakes of its officials or employees. For all intents and legal purpose the rulings issued by the BIR and the Department of Finance exempting petitioner from the payment of taxes and duties on the importation of equipments, machineries and spare parts to be used in the operation of its business pursuant to its franchise is correct. We are therefore convinced that petitioner is in effect exempt from the VAT on its importation of equipment, machineries and spare parts by virtue of the exempting clause as provided for by its franchise.

The only thing left to be determined by this Court is the amount of VAT tax credit to which petitioner is entitled to. Originally, petitioner claims entitlement to a tax credit of P698,059,124.00 covering VAT paid for the period March 1, 1992 to February 29, 1994. However, in its Memorandum, petitioner reduced its claim for tax credit from P698,059,124.00 to P428,730,320.00, representing erroneously and illegally paid VAT starting May 3, 1992 to February 29, 1994.

After a thorough examination of the official receipts and the import entry declaration evidencing payment of the VAT on various importations made by petitioner for the period May 3, 1992 to February 29, 1994 and after comparing the same with the Schedule of VAT Payments prepared by the independent auditor, it has been observed that the Schedules prepared by the Auditor does not properly correspond to the dates when the VAT was paid. The Court found that petitioner is entitled to the sum

of P429,230,524.00, representing erroneously and illegally paid VAT for said period. Thus, we have prepared a more detailed and accurate presentation based on the exhibits marked as evidence for the petitioner and counter check with the Schedule of VAT Payments prepared by the auditor. The allowable VAT tax credit, per the Court's computation, is P429,230,524.00, computed as follows:

**PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF ALLOWABLE TAX CREDIT ON
VAT PAID ON THE IMPORTATIONS OF
EQUIPMENTS, MACHINERIES AND SPARE
PARTS FOR THE PERIOD COVERING
MAY 3, 1992 to FEBRUARY 29, 1994**

<u>Dates Paid</u>	<u>Schedule</u>	<u>Allowable Tax Credit on VAT Payments</u>
<u>1992</u>		
May	1	P 5,325,058.00
June	2	15,240,539.00
July	3	10,900,574.00
August	4	19,082,549.00
September	5	6,642,145.00
October	6	17,671,227.00
November	7	13,288,468.00
December	8	10,059,728.00
<u>1993</u>		
January	9	11,992,707.00
February	10	46,003,190.00
March	11	13,359,896.00
April	12	8,703,149.00
May	13	45,583,906.00
June	14	15,616,270.00
July	15	1,264,892.00
August	16	10,411,282.00
September	17	13,136,505.00

DECISION -
C.I.A. CASE NO. 5106

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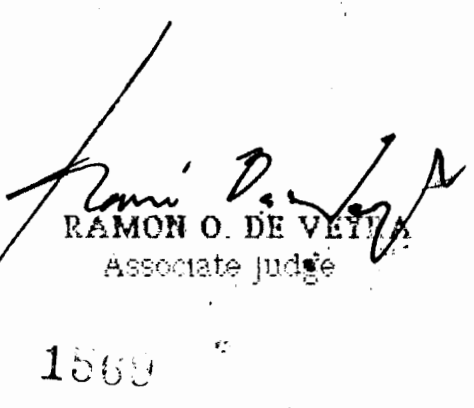
October	18	14,615,832.00
November	19	11,662,479.00
December	20	22,488,829.00
<u>1994</u>		
January	21	96,534,958.00
February	22	<u>19,646,341.00</u>
TOTAL		<u>P429,230,524.00</u>

An itemized computation of VAT payments per month beginning May 3, 1992 to February 29, 1994 is shown on Schedules 1 to 22 which shall form part of the decision of this case. However, since petitioner is asking for a lesser amount of P428,730,320.00 we are constrained to grant the lower amount of P428,730,320.

WHEREFORE, finding the petition meritorious and in accordance with law, the same is hereby **GRANTED with modification** as to the amount of tax credit to which petitioner is entitled. Respondent is hereby ordered to issue in favor of petitioner a Tax Credit Certificate in the amount of P428,730,320.00, representing erroneously and illegally paid VAT on its importation of equipments, machineries and spare parts for the period covering May 3, 1992 to February 29, 1994.

No pronouncement as to cost.

SO ORDERED.


RAMON O. DE VEYRA
Associate Judge

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WE CONCUR:

Ernesto D. Acosta

ERNESTO D. ACOSTA

Presiding Judge

Manuel K. Gruba

MANUEL K. GRUBA

Associate Judge

CERTIFICATION

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

Ernesto D. Acosta

ERNESTO D. ACOSTA

Presiding Judge

Court of Tax Appeals

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF MAY 4 - 31, 1992

SCHEDULE 1:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-176	25138407	5/22/92	88,359.00	86,585.00	21060	A-177
A-199	25741712	5/6/92	4,572,259.00	1,273,917.00	24454	A-200
A-213	25741581	5/5/92	938,122.00	261,462.00	16702	A-214
A-230	25923441	5/6/92	52,935.00	26,659.00	73814	
A-231	25808431	5/5/92	2,093.00	4,625.00	68134	A-232
A-235	25192675	5/7/92	56,202.00	56,558.00	64926	A-236
A-250	25808422	5/5/92	142,759.00	153,864.00	28903	A-251
A-252	25741721	5/6/92	36,041.00	12,095.00	78326	A-253
A-254	25923596	5/5/92	509,064.00	519,079.00	69536	A-255
A-260	25802156	5/20/92	3,778.00	3,793.00	33043	A-261
A-262	25925715	5/8/92	60,557.00	47,133.00	72934	A-263
A-264	25763351	5/21/92	11,388.00	11,027.00	71802	A-265
A-266	25802077	5/19/92	102,217.00	98,354.00	75267	A-267
A-268	25137436	5/18/92	10,915.00	3,655.00	72698	A-269
A-272	25762773	5/19/92	179,616.00	179,881.00	73086	A-273
A-281	37377331	5/19/92	152,736.00	42,743.00		A-282
A-285	25138172	5/21/92	506,397.00	541,840.00	30502	A-284
A-286	25932444	5/21/92	974,336.00	1,809,291.00	82732	A-287
A-291	26162631	5/25/92	27,245.00	29,655.00	61485	A-293
A-294	24688413	5/20/92	116,738.00	123,067.00	31926	A-296
A-304	25936556	5/27/92	12,072.00	25,026.00	82136	A-306
A-307	25764593	5/27/92	8,447.00	13,900.00	84274	A-309
A-600	39160363	5/28/92	2,801.00	849.00	84148	
Total				5,325,058.00		

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF JUNE 1 - 30, 1992

SCHEDULE 2:

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-225	25827417	6/3/92	34,224.00	36,536.00	31381	A-227
A-256	26252737	6/17/92	36,037.00	145,824.00	94845	A-257
A-258	25781147	6/19/92	935.00	19,681.00	33044	A-259
A-270	26253446	6/26/92	20,087.00	73,259.00	93233	A-271
A-289	26230495	6/3/92	12,535.00	21,631.00	85716	A-290
A-297	26246963	6/10/92	114,924.00	174,912.00	35660	A-299
A-300	26241196	6/4/92	625,662.00	1,022,159.00	86940	A-303
A-310	25827383	6/2/92	134,195.00	244,704.00	24266	
A-312	26240654	6/2/92	23,251.00	31,498.00	84390	A-314
A-315	26252676	6/16/92	423,973.00	519,286.00	39754	A-317
A-318	26230522	6/3/92	22,200.00	28,986.00	37119	A-320
A-321	26232631	6/10/92	32,503.00	51,684.00	25267	A-323
A-324	26232647	6/10/92	17,219.00	21,544.00	37118	A-325
A-326	2145999	6/11/92	33,426.00	48,627.00	95423	A-328
A-330	26261943	6/16/92	74,428.00	103,209.00	25416	
A-332	26231947	6/9/92	7,247.00	5,568.00	87303	A-333
A-334	25324085	6/10/92	21,086.00	21,195.00	88622	A-335
A-331/A-336	26242553	6/11/92	4,516.00	3,837.00	89413	
A-337	25948553	6/1/91	1,516.00	585.00	76416	A-338
A-339	37886493	6/23/92	73,070.00	6,643.00	33044	A-340
A-341	26252563	6/11/92	208,140.00	328,711.00	26877	A-342
A-344	25194671	6/8/92	3,827,208.00	7,255,723.00	33951	
A-347	26261952	6/18/92	66,537.00	62,788.00	40284	
A-348	26367625	6/16/92	256,476.00	334,272.00	38178	A-349
A-350	26367616	6/16/92	56,051.00	101,016.00	91159	A-351
A-352	2625931	6/22/92	1,814,088.00	3,438,961.00	33952	
A-353	26165797	6/10/92	10,975.00	16,728.00	27061	A-355
A-356	26371667	6/22/92	455,191.00	812,201.00	39661	A-357
A-358	25781226	6/22/92	9,176.00	15,332.00	39663	A-360
A-361	26326133	6/19/92	32,679.00	39,809.00	95929	
A-362	25776694	6/23/92	6,537.00	9,134.00	41455	A-363
A-364	25897121	6/23/92	8,911.00	18,674.00	95567	A-365
A-366	26327192	6/24/92	13,582.00	6,196.00	14236	A-368
A-374	23477641	6/29/92	179,836.00	216,610.00	29942	A-376
A-599	38526381	6/26/92	2,590.00	1,413.00	102747	
A-693	38304235	6/26/92	3,061.00	1,603.00	7298	
Total				15,240,539.00		

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF JULY 1 - 31, 1992

SCHEDULE 3:

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-369	26254184	7/8/92	5,131.00	7,854.00	98302	
A-371	25029957	7/1/92	66,810.00	80,911.00	29668	A-373
A-377	25781233	7/21/92	162,582.00	306,241.00	47867	A-379
A-380	23477693	7/2/92	543,301.00	958,839.00	42338	A-381
A-382	26380724	7/10/92	3,013.00	3,376.00	108327	A-384
A-385	26141455	7/13/92	91,207.00	68,707.00	35650	A-387
A-390	26254627	7/17/92	58,674.00	72,999.00	106734	
A-392	26329992	7/10/92	176,290.00	358,647.00	106143	A-394
A-395	26254705	7/21/92	250.00	363,317.00	38804	A-396
A-398	25897882	7/15/92	9,280.00	16,056.00	34906	A-399
A-400	26254505	7/16/92	43,462.00	40,631.00	35278	A-402
A-403	26624035	7/29/92	945.00	1,845.00	114853	A-405
A-406	26381153	7/15/92	5,463.00	10,303.00	109143	A-408
A-409	26619171	7/20/92	250.00	127,851.00	108250	
A-501	26381101	7/14/92	64,722.00	107,549.00	108098	A-502
A-503	25898056	7/20/92	26,476.00	22,291.00	46477	A-505
A-506	26381171	7/16/92	162,611.00	236,601.00	111136	A-508
A-510	26319237	7/17/92	82,938.00	131,914.00	109565	A-511
A-512	26608863	7/22/92	77,039.00	142,231.00	109549	A-514
A-515	26455843	7/21/92	109,216.00	463,862.00	46128	A-517
A-518	26610324	7/28/92	299,696.00	390,301.00	118975	
A-520	26555485	7/21/92	295,764.00	155,011.00	46476	A-521
A-522	26623213	7/27/92	13,967.00	18,046.00	110666	A-524
A-525	26381065	7/14/92	214,940.00	177,332.00	16879	A-527
A-528	23477946	7/23/92	266,017.00	247,947.00	36526	A-530
A-531	26159305	7/23/92	3,018.00	6,096.00	114452	A-533
A-534	26174775	7/16/92	35,339.00	73,129.00	113459	A-536
A-537	26159512	7/30/92	39,828.00	37,316.00	118838	A-539
A-540	26159621	7/30/92	31,292.00	48,372.00	118635	A-542
A-543	25976684	7/31/92	215,506.00	260,120.00	120070	A-544
A-445	26609703	7/27/92	40,227.00	65,045.00	47790	A-447
A-448	26670926	7/28/92	939,158.00	929,010.00	17824	A-450
A-451	26255607	7/31/92	49,239.00	78,866.00	47793	A-453
A-454	26535817	7/24/92	1,167,116.00	596,271.00	116480	A-455
A-457	26609685	7/27/92	5,122.00	6,726.00	116401	A-459
A-460	26255512	7/29/92	54,514.00	31,379.00	118189	A-462
A-463	23479294	7/29/92	92,253.00	90,740.00	116982	A-465
A-470	26340106	7/30/92	2,515,515.00	3,752,470.00	120748	A-471
A-472	23479303	7/29/92	368,611.00	410,535.00	18564	A-474
A-477	26627115	7/31/92	250.00	3,267.00	119955	
A-691	38660623	7/17/92	1,515.00	570.00	106677	
A-694	38682156	7/4/92	969.00	509.00	116551	
Total				10,900,574.00		

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF AUGUST 1 - 31, 1992

SCHEDULE 4:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-466	26159734	8/3/92	17,605.00	25,673.00	50991	A-467
A-469	25330076	8/3/92	9,328.00	19,770.00	118649	
A-475	26611146	8/4/92	2,092.00	5,867.00	19138	A-476
A-478	23479373	8/4/92	170,190.00	397,192.00	49856	A-480
A-481	26611137	8/4/92	742,193.00	764,820.00	50056	A-483
A-484	25898634	8/4/92	10,210.00	20,186.00	120184	A-486
A-490	26672545	8/10/92	98,602.00	538,722.00	50237	A-491
A-492	25467443	8/20/92	1,781,144.00	539,174.00	47292	A-494
A-495	26643057	8/11/92	28,969.00	27,946.00	123819	A-496
A-497	26803113	8/20/92	234,083.00	216,571.00	123022	A-499
A-500	26614637	8/10/92	4,679.00	4,385.00	19502	A-502
A-506	38621082	8/4/92	154,554.00	14,050.00	46476	
A-507	38864271	8/4/92	36,263.00	3,297.00	116480	
A-508	26679947	8/4/92	20,804.00	10,884.00	19296	A-509
A-510	26680123	8/6/92	24,527.00	12,849.00	19294	A-511
A-512	25467443	8/20/92	1,781,144.00	539,174.00	472-92	A-513
A-514	26680114	8/6/92	2,397,173.00	1,257,002.00	19739	A-515
A-517	26680333	8/11/92	154,242.00	57,950.00	20370	A-518
A-519	26614707	8/11/92	19,438.00	35,601.00	124793	A-521
A-522	25334443	8/14/92	142,145.00	459,093.00	126513	A-524
A-525	26614594	8/7/92	5,191,945.00	6,323,188.00	125401	A-526
A-527	26611891	8/13/92	173,819.00	73,134.00	53544	A-529
A-530	25467452	8/20/92	499,285.00	187,577.00	473-92	A-531
A-534	26643346	8/10/92	540,303.00	554,238.00	125892	A-536
A-537	26680455	8/12/92	8,350,342.00	4,376,452.00	46034	A-538
A-539	26685467	8/14/92	88,239.00	820,333.00	126618	A-541
A-542	25979222	8/17/92	652,691.00	1,064,918.00	20911	A-543
A-544	26643714	8/28/92	56,428.00	79,071.00	53438	A-545
A-546	26672386	8/29/92	171,839.00	117,100.00	54622	A-547
A-550	26769836	8/20/92	203,334.00	298,173.00	48942	
A-551	26823577	8/25/92	22,671.00	28,545.00	22689	A-552
A-553	26643565	8/21/92	9,902.00	8,352.00	129944	A-555
A-556	26695873	8/24/92	7,218.00	9,546.00	49902	A-557
A-562	26612381	8/18/92	129,208.00	131,605.00	131544	A-564
A-566	26696275	8/27/92	9,527.00	14,200.00	132851	A-568
A-601	26822826	8/20/92	45,437.00	45,187.00	129553	A-602
A-765	38970267	8/13/92	636.00	335.00	128482	
A-766	38981004	8/18/92	739.00	389.00	22024	

Total

19,082,549.00

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF SEPTEMBER 1 - 30, 1992

SCHEDULE 5:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-487	26681435	9/9/92	14,651.00	7,764.00	126433	A-489
A-548	23480003	9/14/92	84,893.00	75,793.00	60319	A-549
A-558	26729071	9/10/92	24,032.00	22,250.00	21463	A-559
A-560	39172935	9/2/92	9,751.00	5,201.00	134047	A-561
A-565	26257244	9/4/92	40,285.00	77,084.00	55388	
A-569	26860233	9/1/92	137,795.00	136,590.00	23533	A-571
A-572	25464013	9/9/92	399,716.00	209,629.00	514-92	A-573
A-574	25467504	9/9/92	844,102.00	442,551.00	513-92	A-575
A-576	26803603	9/1/92	9,528.00	10,388.00	134899	A-578
A-579	27031234	9/7/92	75,931.00	370,138.00	56182	
A-582	26257235	9/4/92	210,140.00	225,366.00	137487	
A-583	26730557	9/18/92	3,874.00	2,771.00	136134	A-584
A-585	26862254	9/7/92	446,516.00	450,472.00	133059	
A-587	26681663	9/14/92	77,942.00	66,658.00	136975	A-589
A-590	23479872	9/14/92	58,797.00	53,347.00	136874	
A-591	26680963	9/7/92	86,167.00	70,765.00	137393	A-592
A-593	26644247	9/7/92	3,787.00	7,677.00	23512	A-595
A-597	26682013	9/18/92	337,637.00	314,110.00	58108	A-598
A-603	38820257	9/10/92	36,986.00	19,384.00		
A-604	26680823	9/7/92	15,878.00	30,360.00	57758	A-605
A-606	26803962	9/10/92	11,260.00	20,173.00	24078	A-607
A-610	23479994	9/14/92	41,157.00	64,131.00	60332	A-611
A-616	26804057	9/11/92	73,263.00	72,314.00	6644	A-618
A-619	27075237	9/29/92	8,220.00	18,432.00	27575	A-621
A-622	26644493	9/10/92	27,169.00	23,527.00	57932	A-623
A-624	26681523	9/11/92	44,505.00	79,551.00	25039	A-625
A-626	26825723	9/15/92	248,475.00	239,407.00	6645	A-628
A-629	26681742	9/15/92	153,268.00	57,606.00	24735	A-630
A-631	27103045	9/18/92	119,850.00	76,911.00	145901	A-632
A-633	26804197	9/15/92	79,512.00	44,581.00	60228	A-634
A-635	26882362	9/18/92	250.00	23,057.00	142156	A-636
A-637	26681891	9/17/92	128,152.00	67,158.00	25621	A-638
A-639	26861265	9/20/92	10,733.00	37,965.00	146834	
A-643	26804407	9/21/92	76,805.00	42,820.00	7315	A-645
A-646	25464047	9/25/92	300,316.00	56,725.00	529-92	
A-648	26731223	9/24/92	141,622.00	127,334.00	62367	A-649
A-651	26804696	9/25/92	12,125.00	11,667.00	26199	A-650
			1,597,434.00	1,644,179.00	62618	A-653
A-654	27104445	9/25/92	10,055.00	25,310.00	0259	A-656
A-658	27306666	9/30/92	72,590.00	67,369.00	63259	A-660
A-661	27088293	9/25/92	320,175.00	213,579.00	148988	A-662
A-669	27112854	9/30/92	226,707.00	85,932.00	151696	A-670
A-671	27112845	9/30/92	2,502,287.00	939,634.00	151697	A-672
A-762	39196494	9/9/92	3,354.00	1,813.00	142652	
A-763	27112547	9/25/92	5,215.00	2,672.00	26034	A-764

Total

6,642,145.00

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF OCTOBER 1 - 31, 1992

SCHEDULE 6.

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-388	26259143	10/15/92	910,240.00	2,028,266.00	11840	
A-608	26732212	10/2/92	23,501.00	22,120.00	66416	A-609
A-612	27201684	10/6/92	2,274,247.00	3,194,404.00	28666	A-614
A-640	27108654	10/7/92	1,314.00	2,837.00	154819	A-642
A-657	25464083	10/7/92	410,828.00	106,798.00	543-92	
A-663	27108724	10/8/92	12,717.00	10,578.00	9744	A-665
A-666	27252662	10/20/92	17,037.00	11,079.00	69636	A-668
A-673	555484	10/5/92	4,488,569.00	1,358,654.00	535-92	
A-675	27105696	10/5/92	215,905.00	145,396.00	9352	A-677
A-678	26258836	10/5/92	456,228.00	439,730.00	152788	A-679
A-680	27202217	10/12/92	41,984.00	42,967.00	27613	A-682
A-683	27108645	10/7/92	1,936.00	1,719.00	27615	A-685
A-686	27201264	10/5/92	181,689.00	329,302.00	27778	A-687
A-689	26805895	10/29/92	7,543.00	9,099.00	27903	A-690
A-695	27113511	10/9/92	378,580.00	198,501.00	29317	A-696
A-697	25892422	10/15/92	377,051.00	355,402.00	67955	
A-699	27113362	10/7/92	14,049.00	7,344.00	156322	A-700
A-701	27003835	10/7/92	652,139.00	1,249,942.00	66172	A-703
A-704	27109914	10/12/92	17,180.00	13,416.00	28638	A-706
A-708	25893594	10/26/92	727,257.00	729,103.00	31692	
A-709	27114035	10/19/92	719,885.00	377,473.00	30153	A-710
A-711	27487887	10/19/92	118,594.00	229,705.00	74688	A-713
A-714	25892973	10/21/92	177,729.00	182,584.00	162633	
A-716	27114342	10/23/92	44,095.00	42,560.00	68924	A-717
A-718	25464101	10/27/92	395,917.00	148,904.00	627-92	
A-720	27568116	10/29/92	250.00	4,671.00	31075	A-721
A-726	26805624	10/22/92	5,463,878.00	5,436,429.00	31369	A-725/A-727
A-728	27114272	10/22/92	665,972.00	349,027.00	70380	A-729
A-731	26805816	10/29/92	13,754.00	15,004.00	11926	A-730
A-733/A-735	27342957	10/29/92	99,556.00	524,644.00	31368	
A-736	27430993	10/29/92	157,870.00	103,569.00	31906	A-737
Total				17,671,227.00		

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF NOVEMBER 1 - 30, 1992

SCHEDULE 7:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-707	27569647	11/3/92	428,183.00	1,299,561.00	72560	
A-723	27144467	11/10/92	91,436.00	81,268.00	31048	A-724
A-734	27150471	11/9/92	48,846.00	45,347.00	12565	
A-741	26806297	11/12/92	904.00	2,636.00	169233	A-740
A-743	27603886	11/10/92	145,614.00	76,339.00	171962	
A-744	27603423	11/6/92	5,157,489.00	2,703,043.00	79898	A-745
A-746	26403956	11/17/92	31,657.00	33,599.00	175756	
A-749	26483931	11/17/92	50,191.00	44,655.00	175755	
A-752	26805421	11/17/92	8,523.00	8,294.00	13150	A-750
A-753	27150541	11/10/92	308,751.00	298,702.00	73154	
A-755	26483861	11/16/92	122,794.00	113,182.00	176256	A-757/A-758
A-759	27151354	11/12/92	43,517.00	41,646.00	13147	
A-767	27603773	11/6/92	38,751.00	20,307.00	72307	A-768
A-769	27090043	11/10/92	341,277.00	711,237.00	74205	A-771
A-772	27343793	11/16/92	4,425.00	4,866.00	175302	
A-774	40025221	11/16/92	28,469.00	3,942.00	13439	
A-775	26483562	11/10/92	11,319.00	10,079.00	173142	
A-777	27604421	11/17/92	243,934.00	196,906.00	35835	
A-779	26483947	11/17/92	1,445,422.00	1,559,519.00	87856	
A-781	27604437	11/17/92	9,218,548.00	4,834,037.00	84646	A-782
A-786	27604482	11/18/92	4,150,965.00	217,664.00	87700	
A-789	27721644	11/23/92	57,272.00	44,221.00	88208	A-791
A-792	27777556	11/24/92	31,020.00	16,252.00	35834	
A-795	27866466	11/19/92	18,498.00	15,816.00	177223	A-796
A-802	27756546	11/27/92	35,799.00	33,933.00	36031	A-804
A-809	27777662	11/25/92	1,629,187.00	854,289.00	37280	A-809
A-810	27777671	11/25/92	26,205.00	13,729.00	36057	A-811
A-876	39638976	11/5/92	3,250.00	985.00	168704	
A-1051	40093347	11/26/92	3,564.00	1,923.00	37442	
A-1226	40038914	11/18/92	1,304.00	491.00	178912	
Total				13,288,468.00		

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF DECEMBER 1 - 31, 1992

SCHEDULE 8:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-783	27686215	12/16/92	84,656.00	48,062.00	83743	A-785
A-787	27779193	12/22/92	676,330.00	354,637.00	84196	A-788
A-793	27758053	12/15/92	108,752.00	287,171.00	40444	
A-798	27771021	12/7/92	24,264.00	19,119.00	36063	A-797
A-800	27858966	12/9/92	147,721.00	159,187.00	178012	
A-806	27770915	12/2/92	30,068.00	28,252.00	38227	A-805
A-812	27406671	12/2/92	45,966.00	40,798.00	179201	
A-814	27756617	12/2/92	123,549.00	107,114.00	37892	
A-815	27771003	12/7/92	816.00	2,234.00	36573	A-817
A-818	27777811	12/3/92	377,444.00	302,264.00	38579	A-820
A-821	27756626	12/2/92	236,070.00	210,129.00	37587	A-823
A-824	25464187	12/16/92	722,091.00	271,816.00	720-92	A-826
A-827	25464196	12/16/92	763,343.00	400,430.00	719-92	A-829
A-831	27771037	12/7/92	12,053.00	6,959.00	178837	A-830
A-833	27770951	12/3/92	8,339.00	5,082.00	179347	A-834
A-835	27771143	12/9/92	16,311.00	16,581.00	182782	A-837
A-838	27499333	12/9/92	139,065.00	117,270.00	93566	A-840
A-841	27778572	12/14/92	444,573.00	233,128.00	95080	
A-844	27771064	12/8/92	2,817.00	2,223.00	37666	A-842/A-843
A-846	27757965	12/14/92	52,728.00	39,659.00	81832	
A-848	27771624	12/22/92	57,017.00	28,523.00	85087	A-850
A-851	27758044	12/15/92	78,836.00	71,764.00	17465	A-854
A-855	27757694	12/9/92	432,187.00	232,924.00	185554	
A-857	27902603	12/16/92	62,126.00	19,155.00	84117	A-859
A-860	27770994	12/8/92	2,623.00	12,974.00	80838	A-862
A-863	27778335	12/10/92	380,797.00	297,413.00	15961	A-865
A-866	27683695	12/9/92	70,953.00	60,763.00	100744	A-867
A-868	27758123	12/15/92	1,385,413.00	1,361,734.00	191533	
A-870	27771247	12/14/92	74,416.00	54,265.00	81833	A-869/A-872
A-873	27771256	12/14/92	6,047.00	5,075.00	16787	A-874
A-875	40376655	12/16/92	66,029.00	34,624.00	178012	
A-877	40533516	12/28/92	43,121.00	13,209.00	16441	A-878
A-879	27771545	12/18/92	142,382.00	113,766.00	191780	A-880
A-881	27667394	12/17/92	151,017.00	132,869.00	103778	A-883
A-885	27771554	12/18/92	48,762.00	41,642.00	105254	A-884
A-887	27667297	12/15/92	281,101.00	245,453.00	39141	A-888
A-889	27779026	12/18/92	41,467.00	40,212.00	39143	A-891
A-892	27778685	12/15/92	309,286.00	116,129.00	40404	A-893
A-894	27779184	12/22/92	1,951,731.00	1,023,458.00	84197	A-895
A-896	27903617	12/10/92	2,027.00	1,709.00	40186	A-898
A-902	27903696	12/23/92	9,605.00	8,422.00	40443	A-904
A-905	27261141	12/23/92	13,402.00	12,529.00	17934	A-907
A-908	27779202	12/22/92	455,592.00	391,548.00	17834	
A-913	27669541	12/23/92	603,755.00	312,445.00	103784	
A-915	27261114	12/23/92	2,552,686.00	2,087,166.00	104196	A-916
A-917	27771685	12/23/92	26,573.00	23,864.00	84364	A-919
A-920	27967947	12/22/92	517,458.00	548,426.00	41587	A-922
A-923	27758577	12/29/92	78,523.00	73,890.00	18557	
A-1485	27771554	12/18/92	48,762.00	41,642.00	105254	A-1486

Total

1578

10,059,728.00

**PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF JANUARY 1 - 31, 1993**

SCHEDULE 9.

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-899	27668155	1/15/93	56,452.00	50,551.00	15399	A-901
A-910	27623354	1/8/93	1,914,479.00	1,475,482.00	109266	A-912
A-925	27779814	1/8/93	2,078,720.00	780,865.00	85476	A-926
A-927	28171615	1/28/93	26,019.00	19,796.00	86529	
A-929	27779795	1/8/93	398,812.00	149,834.00	86034	A-930
A-931	27779491	1/4/93	263,415.00	138,112.00	195006	A-933
A-935	28205664	1/22/93	20,166.00	21,197.00	42299	A-937
A-938	28203655	1/22/93	17,683.00	15,090.00	194497	A-940
A-941	28135166	1/26/93	92,141.00	34,648.00	42427	A-942
A-943	27779805	1/8/93	195,024.00	73,298.00	86036	A-944
A-948	27759182	1/11/93	163,817.00	165,607.00	18923	A-950
A-951	27624326	1/28/93	10,171.00	11,587.00	42395	A-953
A-954	28255263	1/14/93	867.00	803.00	2832	A-955
A-956	27779655	1/6/93	2,618,379.00	1,372,998.00	43145	A-957
A-962	27759925	1/20/93	235,539.00	243,560.00	685	
A-964	27668347	1/21/93	146,688.00	130,566.00	667	A-966
A-967	28204206	1/28/93	13,671.00	12,706.00	3497	A-970
A-971	28204075	1/26/93	852,778.00	733,864.00	3044	A-973
A-974	27626794	1/27/93	272,112.00	254,003.00	2190	A-976
A-988	27627214	1/29/93	79,212.00	66,790.00	3042	A-990
A-991	28007131	1/29/93	233,940.00	216,925.00	8196	
A-992	27668534	1/28/93	448,249.00	447,999.00	2764	A-993
A-1004	27760731	1/28/93	406,361.00	1,088,437.00	3435	A-1006
A-1011	27760844	1/29/93	34,862.00	31,523.00	11597	A-1013
A-1014	28135326	1/28/93	5,532,568.00	2,077,832.00	6555	A-1015
A-1016	28135292	1/28/93	1,139,254.00	427,889.00	552	A-1017
A-1018	28135301	1/28/93	2,897,137.00	1,087,920.00	6554	A-1019
A-1020	28135317	1/28/93	1,345,274.00	705,413.00	3239	A-1021
A-1026	27760935	1/29/93	139,465.00	129,742.00	10770	A-1028
A-1036	28204251	1/29/93	26,087.00	19,878.00	11796	A-1038
A-1388	29198172	1/9/93	14,903.00	7,792.00	23950	A-1389
Total				11,992,707.00		

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF FEBRUARY 1 - 28, 1993

SCHEDULE 10:

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-503	27772945	2/10/93	24,677.00	12,518.00	4512	A-505
A-947	27772717	2/3/93	188,221.00	184,104.00	13976	A-945/A-946
A-959	27761544	2/11/93	305,323.00	248,456.00	2310	A-961
A-977	27627957	2/5/93	36,065.00	33,172.00	3202	A-979
A-981	27772604	2/2/93	244,368.00	216,782.00	11583	A-980
A-983	27347607	2/3/93	3,276,538.00	2,996,634.00	4221	A-985
A-986	28135615	2/3/93	13,245.00	3,481.00	3238	A-987
A-994	28352292	2/2/93	15,025.00	15,081.00	2924	A-996
A-997	28353281	2/8/93	21,030.00	18,207.00	6398	
A-1000	28007917	2/2/93	36,469.00	26,732.00	9963	A-1002
A-1008	28007901	2/2/93	83,379.00	92,558.00	9116	A-1010
A-1023	27761605	2/12/93	21,270.00	49,818.00	3997	
A-1029	27668742	2/2/93	1,316,480.00	912,047.00	3903	A-1031
A-1033	27627503	2/2/93	23,785.00	23,233.00	2710	A-1035
A-1039	28409403	2/9/93	313,338.00	202,902.00	15160	A-1041
A-1042	28331231	2/8/93	346,358.00	196,978.00	7317	A-1044
A-1045	28135825	2/5/93	14,198.00	7,423.00	3902	A-1046
A-1047	28135922	2/8/93	1,092,833.00	573,039.00	1100	A-1048
A-1049	28353604	2/11/93	1,392,710.00	1,172,781.00	14052	A-1050
A-1058	28136132	2/10/93	8,885,847.00	3,337,297.00	7745	A-1059
A-1062	28387852	2/9/93	115,883.00	114,265.00	14716	A-1064
A-1065	28136175	2/10/93	379,682.00	142,636.00	7744	A-1066
A-1067	28136193	2/10/93	47,566.00	14,500.00	3102	A-1068
A-1069	27772805	2/9/93	131,448.00	123,828.00	13237	A-1070
A-1071	28353516	2/10/93	55,115.00	52,331.00	14452	A-1073
A-1074	28353525	2/10/93	214,953.00	209,786.00	14558	A-1076
A-1078	28135992	2/8/93	3,224,380.00	1,210,966.00	8340-93	A-1079
A-1080	28136141	2/10/93	410,409.00	154,168.00	8338-93	A-1081
A-1082	28136394	2/15/93	19,933,056.00	10,452,442.00	9403	A-1083
A-1086	25464397	2/26/93	1,918,120.00	720,445.00	101-93	
A-1088	28353534	2/10/93	14,882.00	13,633.00	15224	A-1090
A-1091	27761002	2/11/93	73,852.00	72,713.00	4896	A-1093
A-1094	28136123	2/10/93	773,970.00	405,862.00	8339	A-1095
A-1096	28353595	2/11/93	60,324.00	30,632.00	12714	A-1098
A-1099	28353507	2/10/93	31,989.00	30,083.00	3426	A-1101
A-1102	27773067	2/15/93	98,860.00	65,255.00	15738	A-1104
A-1105	28136254	2/11/93	1,249,199.00	378,264.00	17414	A-1106
A-1107	28136385	2/15/93	73,523.00	38,537.00	4930	A-1108
A-1109	28413634	2/18/93	82,840.00	82,230.00	6772	A-1110

SCHEDULE 10:

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-1111	28331475	2/16/93	9,549.00	2,723.00	3669	A-1113
A-1114	28435793	2/16/93	1,023,031.00	384,245.00	9790-93	A-1115
A-1116	28412124	2/16/93	40,050.00	38,721.00	17407	A-1118
A-1119	28435784	2/16/93	986,702.00	517,386.00	17232	A-1120
A-1127	27773155	2/18/93	25,217.00	19,016.00	17623	A-1126
A-1129	28338981	2/18/93	622,559.00	197,476.00	6267	A-1130
A-1131	28156297	2/11/93	963,178.00	496,441.00	14398	A-1132
A-1133	28136306	2/11/93	12,571,495.00	6,234,228.00	14386	A-1134
A-1137	28136281	2/11/93	126,209.00	38,310.00	9789	A-1138
A-1139	25464424	2/26/93	339,988.00	127,813.00	107-93	A-1141
A-1142	28293596	2/17/93	47,570.00	63,352.00	19022	
A-1145	27773286	2/22/93	68,859.00	56,345.00	6263	A-1144
A-1147	27761991	2/19/93	49,028.00	43,108.00	16448	A-1149
A-1150	28600747	2/19/93	16,061.00	13,605.00	10674	A-1152
A-1153	27629217	2/19/93	62,215.00	58,186.00	4204	A-1155
A-1156	27761982	2/19/93	40,553.00	32,109.00	19861	A-1158
A-1159	28600704	2/19/93	6,949.00	5,879.00	19859	A-1161
A-1162	27629244	2/19/93	662,436.00	565,538.00	1564	A-1164
A-1165	28414337	2/23/93	3,185.00	7,098.00	4739	
A-1167	25464363	2/26/93	2,421,312.00	909,817.00	100-93	
A-1172	25464406	2/26/93	944,595.00	495,441.00	97-93	
A-1174	25464372	2/26/93	6,832,217.00	3,582,778.00	102-93	
A-1177 *	28331746	2/24/93	65,305.00	51,610.00	19526	
A-1179	28339182	2/19/93	4,182,521.00	3,609,062.00	10359	A-1181
A-1182	28601054	2/19/93	249,079.00	263,613.00	4823	A-1184
A-1185	27762217	2/23/93	165,792.00	169,580.00	6840	A-1187
A-1188	25464415	2/26/93	2,406,606.00	1,262,101.00	98-93	A-1189
A-1190	27629235	2/19/93	1,142,197.00	1,258,150.00	17140	A-1191
A-1192	25464381	2/26/93	1,569,617.00	475,615.00	99-93	
A-1199	28331834	2/26/93	150,039.00	83,665.00	22099	A-1201
A-1205	28241035	2/26/93	543,663.00	282,849.00	19014	
A-1224	28411941	2/15/93	6,268.00	5,450.00	16847	A-1225
A-1314	40972215	2/16/93	453.00	173.00	4614	
A-1387	39759334	2/26/93	30,315.00	15,888.00	102-93	
Total				46,003,190.00		

* Not included in the Schedule (Exh. A-20, p. 57, CTA record) but forms part of the exhibits offered by petitioner.

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF MARCH 1 - 31, 1993

SCHEDULE 11:

Exhibits	D.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1055	26464945	3/18/93	7,198,545.00	3,774,911.00	162-93	A-1057
A-1084	26484963	3/18/93	542,443.00	203,848.00	161-93	
A-1170	28632091	3/2/93	204,506.00	204,060.00	19662	A-1171
A-1194	28436561	3/5/93	89,194.00	45,900.00	11418	
A-1196	27631816	3/15/93	462,778.00	450,148.00	26484	A-1198
A-1203	27773602	3/2/93	11,641.00	8,672.00	18264	A-1202
A-1207	28418722	3/4/93	7,355.00	11,511.00	9251	
A-1209	27762752	3/4/93	117,064.00	109,710.00	25766	A-1211
A-1212	28656454	3/4/93	98,226.00	36,900.00	23132	A-1214
A-1215	28436502	3/3/93	2,384,850.00	1,250,541.00	26184	
A-1216	28420515	3/5/93	743,028.00	395,576.00	22268	
A-1218	28419246	3/5/93	465,549.00	408,043.00	12604	
A-1220	26484954	3/18/93	3,444,581.00	1,806,432.00	163-93	
A-1222	28436256	3/2/93	208,261.00	109,191.00	8206	
A-1227	28419115	3/4/93	676,623.00	676,860.00	9254	A-1228
A-1229	28793186	3/17/93	1,325,308.00	1,288,689.00	28160	
A-1231	28436597	3/5/93	8,580.00	4,503.00	28163	A-1232
A-1233	27763732	3/18/93	27,387.00	34,179.00	11522	
A-1235	28436764	3/9/93	71,569.00	37,507.00	14905	A-1236
A-1237	28437394	3/18/93	15,896.00	8,135.00	9520	
A-1240	28424033	3/12/93	25,872.00	25,156.00	9700	
A-1242	28423692	3/12/93	2,819.00	11,836.00	6438	
A-1245	27774047	3/15/93	27,342.00	28,593.00	31794	A-1244
A-1247	28436807	3/10/93	443,042.00	232,191.00	9938	A-1248
A-1249	26484981	3/17/93	172,732.00	65,014.00	165-93	
A-1252	27774257	3/22/93	84,759.00	85,331.00	11440	A-1251
A-1253	27632227	3/17/93	54,837.00	49,767.00	29464	A-1255
A-1256	27763592	3/17/93	45,380.00	43,957.00	10623	
A-1258	26484972	3/18/93	632,260.00	237,576.00	164-93	
A-1260	28437367	3/19/93	39,732.00	38,509.00	32526	A-1262
A-1263	28605911	3/15/93	11,922.00	10,423.00	10357	
A-1266	27774196	3/19/93	65,123.00	61,256.00	18531	A-1265
A-1268	27763906	3/22/93	88,274.00	45,371.00	18475	
A-1270	28437263	3/17/93	35,767.00	18,741.00	3173	A-1271
A-1272	28610095	3/19/93	9,060.00	17,286.00	7648	A-1274
A-1275	28616691	3/30/93	56,876.00	32,918.00	31795	
A-1279	28437184	3/16/93	2,464,706.00	746,385.00	16737	A-1280
A-1281	28665733	3/19/93	208,817.00	111,748.00	17457	A-1283

SCHEDULE 11:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1284	28610075	3/19/93	39,097.00	38,847.00	11441	A-1285
A-1286	41540082	3/30/93	32,359.00	16,934.00	8841	A-1287
A-1286	28437446	3/22/93	6,943.00	3,592.00	18821	A-1289
A-1290	20867811	3/26/93	574,623.00	566,501.00	10299	
A-1339	41333643	3/9/93	1,457.00	549.00	29117	
A-1340	41340293	3/12/93	5,109.00	1,327.00	7312	A-1341
A-1342	41231881	3/13/93	3,109.00	1,555.00	27306	A-1343
A-1383	41510883	3/25/93	3,028.00	1,512.00	38761	
A-1386	41437182	3/18/93	3,396.00	1,705.00	34569	
Total				13,359,896.00		

**PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF APRIL 1 - 30, 1993**

SCHEDULE 12:

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-1258	28878026	4/15/93	3,227,750.00	1,692,664.00	240-93	
A-1277	28616987	4/1/93	16,098.00	15,848.00	11043	A-1278
A-1293	28769002	4/15/93	223,468.00	115,129.00	15800	
A-1294	28878017	4/15/93	1,327,962.00	402,297.00	241-93	A-1295
A-1296	28337775	4/6/93	114,660.00	107,612.00	22687	
A-1298	28337626	4/2/93	1,645,181.00	1,596,321.00	35562	
A-1300	28242697	4/19/93	74,381.00	60,716.00	14616	
A-1302	28438121	4/2/93	8,067,448.00	3,029,702.00	21977	
A-1303	28438112	4/2/93	1,929,678.00	1,011,326.00	17847	
A-1304	28430243	4/6/93	38,259.00	20,047.00	14121	A-1305
A-1306	28977964	4/16/93	12,394.00	12,144.00	9290	
A-1307	28617951	4/6/93	3,503.00	3,037.00	9289	
A-1309	41580454	4/5/93	19,431.00	10,291.00	14389	A-1311
A-1312	28766001	4/13/93	4,171.00	3,618.00	9664	
A-1315	28872365	4/30/93	218,046.00	182,380.00	19000	
A-1318	28769325	4/15/93	173,582.00	173,333.00	45628	
A-1319	28977961	4/19/93	27,612.00	26,363.00	15925	
A-1321	28926213	4/30/93	23,838.00	12,492.00	28955	A-1322
A-1323	28872042	4/26/93	10,896.00	9,346.00	24945	
A-1328	28242724	4/21/93	285,722.00	209,295.00	48629	
A-1364	41611701	4/7/93	8,888.00	2,329.00	43471	A-1385
A-1423	41602984	4/21/93	9,123.00	4,868.00	22477	
A-1424	41543354	4/5/93	1,230.00	647.00	42422	
A-1425	41751647	4/21/93	715.00	377.00	49071	
A-1427	41497233	4/4/93	1,256.00	455.00		
A-1428	41500005	4/2/93	1,303.00	492.00	43312	
Total				8,703,149.00		

**PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF MAY 1 - 31, 1993**

SCHEDULE 13:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1317	28873453	5/17/93	110,513.00	59,589.00	21206	
A-1326	28922187	5/20/93	63,374.00	31,351.00	48849	A-1325
A-1330	28878157	5/11/93	3,716,070.00	1,948,769.00	300-93	
A-1332	28926721	5/10/93	2,665,819.00	1,397,958.00	50480	
A-1333	28771784	5/5/93	15,558.00	15,265.00	52956	
A-1335	28926581	5/7/93	156,293.00	81,940.00	19845	A-1336
A-1337	28243957	5/11/93	39,566.00	36,892.00	55398	
A-1344	28926606	5/7/93	13,718.00	7,171.00	19907	
A-1345	29197016	5/21/93	8,135.00	4,217.00	19221	A-1346
A-1347	28926597	5/7/93	671,601.00	352,155.00	19332	A-1348
A-1349	28243941	5/11/93	328,943.00	339,480.00	56470	
A-1351	29179735	5/11/93	11,224.00	5,036.00	19733	
A-1353	28926667	5/10/93	142,217.00	74,559.00	20012	
A-1354	28873354	5/14/93	9,130.00	6,147.00	13036	
A-1356	28873232	5/13/93	69,119.00	56,104.00	31554	
A-1358	28926676	5/10/93	126,631.00	66,386.00	50010	
A-1359	28244316	5/14/93	67,282.00	36,983.00	13322	
A-1360	28922117	5/19/93	28,154.00	24,412.00	20009	A-1362
A-1363 *	29181153	5/19/93	21,901.00	21,800.00	62063	
A-1366	28776973	5/19/93	110,533.00	99,366.00	61974	
A-1368	28927211	5/20/93	387,010.00	145,379.00	56378	
A-1369	29197296	5/26/93	208,449.00	78,329.00	60100	
A-1370	29197077	5/21/93	13,022,600.00	6,828,945.00	33062	
A-1371	28927227	5/20/93	38,529,159.00	20,203,978.00	55416	
A-1373	29197305	5/26/93	25,820,316.00	13,539,751.00	35278	A-1374
A-1375	28874185	5/26/93	339,353.00	114,632.00	59774	
A-1376	29197314	5/31/93	6,805.00	3,520.00	22621	A-1377
A-1429	41859781	5/6/93	971.00	511.00	58516	
A-1430 *	41853664	5/2/93	988.00	287.00		
A-1431	42225741	5/24/93	459.00	243.00	63011	
A-1433	42056122	5/20/93	5,336.00	1,983.00	63181	
A-1437	42248954	5/28/93	1,462.00	768.00	68355	
Total				45,583,906.00		

* Not included in the Schedule (Exh. A-24) but forms part of the exhibits offered by petitioner.

**PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF JUNE 1 - 30, 1993**

SCHEDULE 14:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1365	42550444	6/28/93	16,682.00	1,475.00	62063	
A-1372	29197646	6/1/93	4,686,372.00	1,829,838.00	62516	
A-1378	29374265	6/30/93	36,570.00	19,294.00	412-93	
A-1379	29077395	6/9/93	98,953.00	50,476.00	38076	
A-1381	29246901	6/10/93	570,689.00	715,069.00	25277	A-1382
A-1390	42476332	6/17/93	11,346.00	4,260.00	69568	
A-1391	29374274	6/30/93	2,265,785.00	1,188,252.00	411-93	
A-1393	29198687	6/18/93	81,032.00	42,475.00	27018	A-1394
A-1395	29198915	6/23/93	244,531.00	91,875.00	76549	A-1396
A-1397	29241204	6/23/93	35,577.00	30,003.00	27099	
A-1399	42481494	6/28/93	7,032.00	1,912.00	28243	A-1400
A-1401	29078095	6/24/93	533,511.00	497,143.00	18110	
A-1404	29078122	6/25/93	574,344.00	555,789.00	28006	
A-1414	29199283	6/30/93	5,766.00	2,144.00	29131	A-1415
A-1420	29199317	6/30/93	20,187,565.00	10,585,942.00	77780	
A-1743	42474004	6/21/93	999.00	323.00	7537	
Total				15,616,270.00		

**PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF JULY 1 - 31, 1993**

SCHEDULE 15.

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1406	28923354	7/2/93	43,101.00	36,162.00	28254	A-1405
A-1408	29621785	7/2/93	239,442.00	203,606.00	44423	
A-1410	29239655	7/1/93	185,432.00	160,264.00	43350	
A-1412	29569811	7/5/93	6,620.00	6,370.00	19152	A-1413
A-1416	29079023	7/1/93	74,681.00	59,246.00	82222	
A-1418	28923465	7/9/93	37,215.00	19,500.00	83391	A-1419
A-1422	29613717	7/8/93	337,910.00	126,938.00	83234	A-1421
A-1432	42791986	7/20/93	2,433.00	1,275.00	110686	
A-1438	29079233	7/12/93	11,567.00	6,987.00	19906	
A-1439/A-1441	29233583	7/8/93	11,926.00	11,505.00	86030	
A-1442	29249507	7/8/93	5,327.00	6,975.00	85842	
A-1444	29562066	7/16/93	3,447.00	2,817.00	31184	
A-1446	29562084	7/16/93	346,588.00	183,481.00	31363	
A-1450	29543647	7/20/93	3,947.00	3,541.00	1020662	
A-1452	29543650	7/20/93	46,510.00	24,218.00	32507	
A-1454	28924393	7/26/93	24,658.00	22,271.00	21393	A-1456
A-1457	29561795	7/23/93	25,807.00	25,557.00	33006	
A-1460	28924314	7/23/93	23,106.00	21,518.00	93591	A-1462
A-1463	29614426	7/22/93	475,042.00	249,084.00	33505	A-1465
A-1467	28924567	7/29/93	19,303.00	17,699.00	55822	A-1466
A-1469	28924576	7/29/93	23,814.00	15,639.00	95823	A-1471
A-1475	29547296	7/29/93	37,009.00	60,239.00	96266	
Total				1,264,892.00		

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF AUGUST 1 - 31, 1993

SCHEDULE 16.

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-1448	29373951	8/4/93	66,136.00	28,723.00	98355	A-1449
A-1458	29696773	8/5/93	32,928.00	27,662.00	34367	
A-1472	29742133	8/10/93	56,268.00	44,474.00	36904	A-1474
A-1476	29548041	8/2/93	7,305.00	5,273.00	34458	
A-1480	29742282	8/11/93	123,647.00	101,574.00	96938	A-1478
A-1481	29615476	8/11/93	60,609.00	55,856.00	22251	
A-1483	29827357	8/6/93	24,303.00	41,941.00	22675	
A-1487	43157773	8/23/93	33,303.00	2,193.00	45114	
A-1488	29615424	8/10/93	54,656.00	20,582.00	35850	
A-1489	30054263	8/25/93	778,355.00	608,381.00	55455	A-1491
A-1492	29742745	8/26/93	84,165.00	81,727.00	40271	A-1494
A-1495	29551557	8/16/93	10,538.00	6,259.00	102627	
A-1497	43120542	8/11/93	281,935.00	28,480.00	34838	
A-1498	29763851	8/18/93	1,855.00	8,987.00	100574	
A-1503	29742381	8/13/93	66,499.00	39,835.00	23538	A-1505
A-1506	29742526	8/19/93	121,500.00	121,250.00	106534	A-1507
A-1508	30020094	8/24/93	73,430.00	60,124.00	107257	A-1510
A-1511	30019981	8/20/93	15,636.00	14,665.00	106533	A-1513
A-1514	30019997	8/20/93	125,975.00	116,205.00	106731	A-1516
A-1517	29763982	8/25/93	274,299.00	145,120.00	38329	A-1519
A-1522	30011161	8/20/93	241,238.00	126,483.00	38322	A-1523
A-1524	29764122	8/25/93	539,735.00	494,072.00	58603	A-1526
A-1527	29842242	8/31/93	211,445.00	202,636.00	110649	A-1529
A-1530	29742666	8/24/93	20,388.00	19,482.00	109419	A-1532
A-1533	30053484	8/25/93	71,694.00	90,422.00	58019	
A-1535	30020207	8/25/93	2,279,092.00	2,079,392.00	58604	A-1537
A-1538	30011283	8/24/93	146,740.00	99,410.00	57923	A-1540
A-1541	30011511	8/27/93	61,274.00	55,584.00	25046	A-1543
A-1544	29742684	8/24/93	39,431.00	29,614.00	38724	A-1546
A-1547	30054342	8/25/93	36,693.00	36,443.00	39539	
A-1548	30020724	8/27/93	12,410.00	7,467.00	109732	A-1550
A-1551	30011274	8/23/93	1,062,688.00	399,161.00	57532	
A-1552 *	30091573	8/24/93	496,538.00	467,134.00	109516	A-1554
A-1555	30053635	8/26/93	568,467.00	333,614.00	39278	A-1557
A-1558	30020085	8/23/93	185,003.00	176,015.00	39279	A-1560
A-1562	29742781	8/27/93	87,955.00	64,299.00	39280	A-1561
A-1568	30011563	8/27/93	98,616.00	92,937.00	27807	A-1569
A-1570	30011371	8/25/93	2,799,107.00	1,466,988.00	39252	A-1571
A-1572	30053684	8/23/93	57,518.00	38,206.00	24539	A-1574

SCHEDULE 16:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1575	29764296	8/27/93	233,326.00	212,698.00	58290	A-1577
A-1578	30072637	8/27/93	150,061.00	201,216.00	39352	A-1579
			2,380,093.00	1,856,423.00	104598	A-1580
A-1744	43104765	8/10/93	982.00	371.00	103424	
A-1745	43117392	8/12/93	2,174.00	1,182.00	106537	
A-1753	30072646	8/27/93	497,114.00	259,562.00	40476	
A-1754	30054744	8/31/93	40,258.00	40,008.00	115234	
A-2083	43050224	8/5/95	2,117.00	1,152.00	35373	A-2084
Total				10,411,282.00		

* Not included in the Schedule (Exhs. A-27 and A-28, p. 63-64, CTA record)
but forms part of the exhibits offered by petitioner.

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF SEPTEMBER 1 - 30, 1993

SCHEDULE 17:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1455	29374572	9/7/93	17,037.00	8,977.00	411-93	
A-1520	30011712	9/1/93	111,460.00	58,411.00	108884	A-1521
A-1564	30057282	9/3/93	24,792.00	13,273.00	102842	A-1566
A-1581	30011772	9/2/93	3,069,731.00	1,609,863.00	61754	A-1583
A-1582/A-1615	43484445	9/14/93	3,211,160.00	291,924.00	61754	
A-1584	30012017	9/7/93	82,466.00	82,216.00	108652	A-1585
A-1586	29374563	9/7/93	1,140,493.00	598,195.00	575-93	A-1588
A-1589	30013412	9/13/93	184,257.00	69,243.00	122697	A-1590
A-1591	30021756	9/3/93	46,000.00	46,028.00	117092	
A-1594	30011721	9/1/93	206,203.00	108,112.00	113942	A-1595
A-1596	30021625	9/2/93	171,487.00	88,562.00	117090	A-1598
A-1599	30021747	9/3/93	17,752.00	12,772.00	40473	A-1601
A-1602	30011895	9/6/93	195,674.00	73,530.00	117684	A-1603
A-1604	29764445	9/1/93	644,577.00	625,008.00	40671	A-1606
A-1607	30245135	9/11/93	6,206.00	22,879.00	117067	A-1609
A-1611	30012001	9/7/93	1,238,996.00	465,341.00	109220	A-1610
A-1612	30012105	9/8/93	1,561,822.00	818,969.00	61696	A-1613
A-1614	43633022	9/17/93	219,910.00	66,574.00	23227	
A-1616	30012576	9/13/93	42,685.00	32,668.00	41997	A-1618
A-1619	30012132	9/9/93	19,041.00	3,794.00	109712	A-1620
A-1621	30059811	9/14/93	270,777.00	217,743.00	42792	A-1622
A-1625	29743131	9/14/93	96,350.00	50,138.00	42793	A-1624
A-1627	30245871	9/6/93	5,653.00	4,793.00	118118	A-1629
A-1630	30012141	9/9/93	14,437.00	7,548.00	41951	A-1631
A-1632	30253413	9/13/93	194,834.00	181,783.00	118776	A-1634
A-1635	29743043	9/10/93	97,617.00	90,099.00	62429	A-1636/A-1637
A-1638	30245882	9/10/93	284,413.00	229,224.00	119741	A-1639
A-1640	29764935	9/9/93	593,336.00	228,495.00	62133	A-1642
A-1643	30063214	9/22/93	75,267.00	76,156.00	43342	A-1644
A-1645	30253431	9/13/93	52,360.00	81,005.00	120112	A-1647
A-1648	29765206	9/15/93	1,135,051.00	1,530,446.00	64575	
A-1650	30012394	9/13/93	138,232.00	51,961.00	42056	A-1651
A-1652	29745183	9/15/93	190,632.00	165,780.00	128758	A-1654
A-1656	30066775	9/15/93	1,486,716.00	1,436,023.00	121418	A-1657
A-1658	30062812	9/20/93	236,328.00	215,080.00	66166	A-1659
A-1660	30012561	9/15/93	95,388.00	35,875.00	63851	A-1661
A-1662	30246501	9/17/93	654,402.00	254,042.00	122580	
A-1667	30246797	9/20/93	29,925.00	26,660.00	124203	A-1669

SCHEDULE 17:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1670/A-1672	30012717	9/20/93	63,515.00	33,289.00	124724	A-1671
A-1673	30062785	9/20/93	37,651.00	36,628.00	125456	
A-1675	30246876	9/21/93	35,793.00	29,543.00	27499	A-1677
A-1679	30063677	9/23/93	36,355.00	33,510.00	27970	A-1680
A-1681	30062977	9/21/93	929,000.00	20,535.00	125454	
A-1685	30063686	9/23/93	44,522.00	42,451.00	124727	
A-1687	29765513	9/23/93	4,745.00	4,251.00	45775	A-1688
A-1689	29743341	9/28/93	16,683.00	16,433.00	44524	A-1690
A-1693	29765617	9/27/93	244,169.00	132,346.00	67041	A-1695
A-1696	30012893	9/24/93	400,885.00	210,198.00	43982	A-1697
A-1698	30247673	9/27/93	19,934.00	48,074.00	27820	A-1700
A-1701	30069841	9/29/93	292,805.00	228,252.00	129564	
A-1703	30069675	9/29/93	377,352.00	197,476.00	44638	A-1705
A-1706	30012972	9/28/93	358,532.00	187,989.00	44409	A-1707
A-1708	30256895	9/30/93	53,988.00	53,738.00	12842	A-1709
A-1711	30069882	9/29/93	26,533.00	24,638.00	12956	A-1712
A-1713	30433541	9/30/93	16,792.00	8,561.00	131534	A-1715
A-1719	30013085	9/30/93	474,511.00	248,686.00	68342	A-1720
A-1746	29742982	9/8/93	29,076.00	22,968.00	119510	A-1747
A-1749	29937765	9/13/93	1,160,428.00	1,160,178.00	63850	
A-1750	30059732	9/13/93	233,138.00	145,798.00	42411	
A-1751	30059827	9/14/93	501,863.00	261,159.00	42707	
A-1879	43509767	9/10/93	6,819.00	2,029.00	404716	
A-1874	43516636	9/13/93	3,188.00	1,251.00	42025	A-1875
A-1876	43517214	9/14/93	5,940.00	1,879.00	42676	A-1877
A-1881	43574036	9/17/93	8,823.00	2,900.00	43156	A-1882
A-2082	43421673	9/7/93	248.00	132.00	42054	
A-2087	43770912	9/28/93	4,488.00	2,423.00	44473	
Total				13,136,505.00		

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF OCTOBER 1 - 31, 1993

SCHEDULE 16.

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-1500	30282795	10/11/93	45,254.00	29,299.00	126534	A-1502
A-1623	43799052	10/6/93	50,462.00	18,948.00	42792	
A-1664 *	30071562	10/5/93	52,730.00	41,110.00	124720	A-1666
A-1683	30071571	10/5/93	3,477,433.00	3,477,183.00	124300	A-1684
A-1691	30408926	10/20/93	242,429.00	123,019.00	48133	
A-1717	30433681	10/5/93	35,395.00	18,959.00	124198	A-1718
A-1721	30013103	10/1/93	213,212.00	111,787.00	44891	A-1722
A-1723	30013094	10/1/93	233,650.00	122,504.00	129842	A-1724
A-1725	30433572	10/5/93	18,424.00	15,124.00	28590	
A-1727	30433697	10/5/93	7,669.00	7,583.00	45599	A-1729
A-1730	30071553	10/5/93	55,581.00	29,877.00	13234	A-1732
A-1733	30277807	10/7/93	36,090.00	35,840.00	13396	A-1734
A-1737	30257665	10/5/93	50,285.00	50,690.00	2890	
A-1735	30071587	10/5/93	63,861.00	56,709.00	45540	A-1739
A-1740	30433724	10/6/93	14,919.00	10,336.00	133471	A-1742
A-1752	29940741	10/12/93	222,510.00	207,858.00	137162	
A-1755	30241294	10/18/93	137,505.00	115,162.00	13890	A-1757
A-1758	30376096	10/14/93	51,124.00	26,792.00	47091	A-1759
A-1760	30278857	10/13/93	74,454.00	75,366.00	45950	
A-1762	30075123	10/12/93	92,597.00	55,397.00	46056	A-1764
A-1765	30376044	10/13/93	63,886.00	33,484.00	135795	A-1766
A-1767	30376254	10/18/93	8,939.00	3,353.00	139157	A-1768
A-1769	30283337	10/20/93	17,704.00	13,347.00	48002	A-1771
A-1773	29942665	10/26/93	447,002.00	225,772.00	137071	A-1774
A-1775	30409163	10/18/93	22,768.00	19,484.00	46930	A-1777
A-1778	29940827	10/13/93	524,493.00	270,312.00	136388	A-1780
A-1784	30430425	10/20/93	1,636,305.00	1,331,339.00	128654	A-1785
A-1786	30108671	10/21/93	340,012.00	303,258.00	48219	A-1787/A-1788
A-1790	30431344	10/21/93	58,623.00	51,970.00	73888	A-1791
A-1792	29942857	10/27/93	78,795.00	41,311.00	47175	A-1793
A-1797	20283626	10/26/93	4,502,148.00	3,303,735.00	135448	A-1799
A-1800	30376446	10/21/93	309,131.00	162,015.00	73887	A-1801
A-1805	30435851	10/21/93	15,480.00	13,982.00	48157	A-1807
A-1815	29942841	10/27/93	115,359.00	107,042.00	49227	A-1817
A-1818	30435973	10/25/93	285,246.00	218,517.00	141090	A-1820
A-1821	30376543	10/22/93	1,053,321.00	395,617.00	133270	A-1822
A-1823	30376552	10/22/93	353,642.00	132,845.00	141737	A-1824
A-1825	30300024	10/29/93	31,484.00	30,018.00	143209	A-1827

SCHEDULE 18:

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-1829 *	30282472	10/21/93	48,017.00	40,777.00	142406	A-1830
A-1831	30376647	10/25/93	1,060,805.00	398,488.00	74685	A-1832
A-1833	30281492	10/26/93	512,352.00	512,102.00	48649	A-1834
A-1835	30446351	10/29/93	56,133.00	52,591.00	49212	A-1837
A-1838	29942565	10/28/93	64,082.00	72,873.00	30904	A-1840
A-1841	30376735	10/26/93	57,982.00	30,388.00	49211	A-1842
A-1843	30376927	10/28/93	264,276.00	99,303.00	136744	A-1844
A-1848	30416197	10/29/93	33,783.00	32,259.00	49714	
A-1858	30376963	10/29/93	226,598.00	85,102.00	49664	A-1859
A-1884	29941572	10/18/93	937,491.00	802,800.00	71826	
A-1885	30299701	10/26/93	333,837.00	176,753.00	139799	
A-1886	30415567	10/27/93	254,544.00	149,179.00	49237	A-1887
A-1888	30300042	10/29/93	416,566.00	416,316.00	146470	A-1889
A-1891	30300033	10/29/93	868,311.00	459,307.00	49715	
A-2086	43798011	10/5/93	1,160.00	650.00	44639	
Total				14,615,832.00		

* Not included in the Schedule (Exhs. A-31 and A-32, pp. 67-68, CTA record) but forms part of the exhibits offered by petitioner.

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF NOVEMBER 1 - 30, 1993

SCHEDULE 19.

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1781	30446464	11/4/93	161,966.00	171,730.00	147309	A-1783
A-1802	29943462	11/4/93	401,827.00	369,502.00	147925	A-1804
A-1808	30422402	11/19/93	241,861.00	145,672.00	148684	A-1810
A-1829	30282472	11/4/93	48,017.00	40,777.00	142406	A-1830
A-1845	30283924	11/3/93	17,881.00	16,632.00	145290	A-1847
A-1850	30377164	11/5/93	139,929.00	52,600.00	138648	A-1851
A-1852	30416662	11/4/93	55,860.00	57,316.00	146722	A-1854
A-1855	30514276	11/10/93	40,363.00	34,257.00	145424	A-1857
A-1860	30662161	11/15/93	16,364.00	8,972.00	51840	A-1862
A-1863	30377076	11/4/93	2,531,641.00	1,327,652.00	75882	A-1864
A-1865	30447347	11/10/93	50,808.00	46,530.00	147149	A-1867
A-1868	30446963	11/9/93	247,572.00	125,571.00	146720	A-1870
A-1871	30449562	11/19/93	34,043.00	32,069.00	50094	
A-1892	44424441	11/25/93	1,738,075.00	158,007.00	74063	
A-1893	30377943	11/12/93	205,935.00	188,276.00	148584	A-1895
A-1897	30449745	11/22/93	822,812.00	583,316.00	52860	A-1898
A-1899/A-1901	30423793	11/12/93	196,229.00	179,197.00	31932	
A-1903	30377855	11/11/93	28,285.00	14,820.00	50514	A-1904
A-1905	30421361	11/16/93	14,938.00	23,019.00	50865	A-1906
A-1907	30421343	11/16/93	12,999.00	30,920.00	50827	A-1909
A-1910	30423802	11/12/93	28,716.00	45,446.00	50848	A-1911
A-1912	30425184	11/11/93	204,536.00	132,287.00	50867	A-1913
A-1914	30448905	11/17/93	65,693.00	55,942.00	32764	A-1916
A-1917	30377846	11/11/93	3,103,219.00	1,627,405.00	78293	A-1919
A-1918	44589386	11/11/93	3,246,241.00	295,113.00	78293	
A-1920	30284834	11/19/93	8,164.00	5,732.00	51596	A-1922
A-1927	30448327	11/15/93	166,878.00	142,271.00	32492	A-1929
A-1930	30449736	11/22/93	48,349.00	70,518.00	155972	A-1932
A-1934	30748444	11/16/93	302,630.00	250,291.00	79134	A-1935
A-1936	30284895	11/24/93	27,906.00	14,535.00	150494	A-1938
A-1940	30421386	11/16/93	211,209.00	60,747.00	79133	A-1941
A-1942	30584687	11/17/93	298,573.00	85,853.00	79176	A-1943/A-1939
A-1944	30449535	11/19/93	140,074.00	117,372.00	80142	A-1946
A-1947	30584784	11/17/93	297,478.00	121,853.00	144570	
A-1951	30426085	11/24/93	154,410.00	121,055.00	53358	A-1954
A-1955	30685896	11/22/93	3,255.00	2,605.00	155265	A-1957
A-1958	30301266	11/24/93	78,031.00	65,727.00	82637	A-1960
A-1961	30685905	11/22/93	15,929.00	14,433.00	156364	A-1963

SCHEDULE 19:

Exhibits	O.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-1964	30378397	11/26/93	557,320.00	292,083.00	52891	A-1965
A-1966	30378424	11/25/93	4,620,900.00	2,423,286.00	81657	A-1967
A-1973	44426794	11/26/93	61,084.00	12,090.00	81902	A-1974
A-1975	30585755	11/24/93	51,560.00	42,163.00	149682	A-1977
A-1978	39378433	11/26/93	90,378.00	47,365.00	82305	A-1979
A-1980	30586141	11/25/93	235,578.00	216,067.00	157214	A-1982
A-1985	39721847	11/26/93	347,093.00	336,468.00	54532	A-1988
A-2042	30586157	11/25/93	524,266.00	272,010.00	53984	A-2043
A-2044	30583725	11/10/93	505,321.00	264,896.00	147924	A-2045
A-2046	30448785	11/16/93	104,603.00	104,353.00	52204	
A-2048	30583253	11/8/93	352,526.00	247,522.00	50826	A-2049
A-2050	30584671	11/17/93	176,294.00	149,528.00	80227	A-2051
A-2052	30301354	11/26/94	413,131.00	412,881.00	159029	A-2053
A-3380	30662152	11/15/93	3,517.00	2,912.00	153095	A-3382
A-3383	30660725	11/4/93	1,804.00	2,570.00	50344	A-3385
A-3527	44354825	11/16/93	865.00	265.00	154331	

Total

11,662,479.00

**PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF DECEMBER 1 - 31, 1993**

SCHEDULE 20:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1811	30972042	12/10/93	223,460.00	223,210.00	56451	A-1814
A-1923	30971105	12/7/93	175,428.00	153,040.00	55941	A-1925
A-1968/A-2089	44602503	12/15/93	4,767,051.00	419,114.00	81657	
A-1969	30451136	12/1/93	69,514.00	66,857.00	160324	A-1971
A-1983	30451145	12/1/93	55,331.00	53,389.00	156618	A-1985
A-1990	30707101	12/7/93	83,188.00	49,436.00	161175	A-1991
A-1992	30909121	12/2/93	22,892.00	12,497.00	162090	A-1994
A-1995	30707083	12/9/93	86,514.00	56,636.00	162788	A-1997
A-1998	30452911	12/1/93	209,220.00	202,498.00	34014	A-2000
A-2001	30956877	12/16/93	783,425.00	394,281.00	165570	A-2003
A-2004	30109746	12/8/93	19,063.00	17,796.00	34272	A-2006
A-2007	30377523	12/1/93	16,766.00	8,769.00	15891	A-2008
A-2009	30707117	12/7/93	43,569.00	23,205.00	160522	A-2011
A-2012	30301774	12/10/93	90,848.00	81,949.00	160414	A-2013
A-2014	30863007	12/14/93	339,111.00	311,854.00	87966	A-2016
A-2017	30106212	12/7/93	61,965.00	59,457.00	159480	A-2018
A-2019	30106221	12/7/93	45,444.00	43,543.00	159476	A-2020
A-2021	30956554	12/8/93	519,141.00	273,762.00	158908	A-2023
A-2024	30514906	12/8/93	33,482.00	31,425.00	161622	A-2026
A-2028	30301494	12/9/93	19,096.00	47,517.00	34926	A-2030
A-2031	30703242	12/13/93	1,414,872.00	846,794.00	1635	A-2033
A-2034	30909943	12/10/93	16,479.00	15,343.00	55472	A-2036
A-2039	30301765	12/10/93	42,141.00	81,312.00	55859	A-2041
A-2047 *	30301442	12/6/93	42,262.00	42,012.00	54945	
A-2054	30452037	12/3/93	2,119,050.00	1,097,968.00	55013	A-2055
A-2056	30586735	12/1/93	29,384.00	29,836.00	159768	A-2057
A-2058	30451836	12/2/93	1,985,541.00	1,025,675.00	54275	A-2059
A-2061	30862991	12/14/93	153,788.00	61,415.00	163184	A-2062
A-2063	30301467	12/7/93	1,085,761.00	841,078.00	159478	A-2065
A-2066	30452012	12/3/93	554,326.00	334,696.00	55014	A-2067
A-2068	30973756	12/21/93	608,317.00	368,052.00	58694	
A-2070	30587121	12/6/93	191,148.00	101,119.00	162813	A-2071
A-2072	30452021	12/3/93	256,531.00	133,730.00	160563	A-2073
A-2074	30301941	12/20/93	437,991.00	149,020.00	165582	A-2075
A-2076	30587137	12/6/93	288,900.00	152,154.00	162812	A-2077
A-2078	30864364	12/28/93	398,082.00	378,926.00	36790	A-2079
A-2080	30587426	12/8/93	261,388.00	136,630.00	55882	A-2081
A-2090	44657846	12/3/93	30,192.00	15,950.00	55839	A-2091/A-2092

SCHEDULE 20:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-2093	44721756	12/28/93	1,170,024.00	106,366.00	84170-93	
A-2095	30301476	12/8/93	97,653.00	74,293.00	55502	A-2096
A-2098	30943692	12/10/93	87,704.00	88,737.00	56167	
A-2100	30956755	12/14/93	1,588,086.00	632,307.00	88251	A-2101
A-2102	30301424	12/6/93	303,540.00	170,190.00	158124	A-2104
A-2105	30956536	12/8/93	3,261,565.00	3,261,315.00	59324	A-2106
A-2107	30956274	12/9/93	236,846.00	124,180.00	56166	
A-2108	30301503	12/10/93	887,846.00	743,677.00	159962	A-2110/A-2111
A-2113	30704651	12/17/93	64,962.00	61,207.00	34921	A-2114
A-2115	30911282	12/16/93	28,560.00	15,753.00	57935	A-2118
A-2117	44781344	12/16/93	75,182.00	39,398.00	167193	
A-2120	30864355	12/28/93	25,403.00	23,945.00	57979	A-2121
A-2122	30956965	12/23/93	181,371.00	96,298.00	90489	A-2124
A-2125	30911937	12/22/93	21,793.00	18,091.00	36235	A-2127
A-2128	30956405	12/21/93	3,476,823.00	1,823,145.00	57930	A-2129/A-2130
A-2131	1456	12/20/93	7,530.00	2,895.00	57681	A-2132
A-2133	30911413	12/17/93	10,525.00	9,854.00	35954	A-2135
A-2136	30911982	12/22/93	9,421.00	6,494.00	57929	A-2138
A-2139	30956396	12/21/93	646,299.00	242,745.00	89701	A-2140
A-2141	30864145	12/23/93	28,188.00	25,636.00	89313	A-2143
A-2144	30301995	12/23/93	979,639.00	944,091.00	89468	A-2146
A-2147	30302002	12/23/93	160,509.00	138,234.00	89312	A-2149
A-2156	31054441	12/23/93	2,960.00	2,647.00	58501	A-2157
A-2160	30912341	12/28/93	41,438.00	23,218.00	59138	A-2162
A-2163	30948276	12/29/93	242,514.00	209,511.00	174284	A-2165
A-2166	30956466	12/28/93	4,200,965.00	3,107,510.00	170500	A-2168
A-2172	30912323	12/28/93	30,697.00	30,073.00	36902	A-2174
A-2200	30301433	12/6/93	66,226.00	58,409.00	158126	A-2201
A-2202 *	30301905	12/17/93	974,662.00	974,412.00	169565	A-2203
A-2204	30911501	12/20/93	18,214.00	16,116.00	171142	A-2205
A-2206	30946815	12/17/93	449,243.00	437,265.00	87724	A-2207
A-2217	30864154	12/23/93	763,764.00	417,189.00	58499	A-2218
A-2222	30954174	12/28/93	19,891.00	16,280.00	91542	A-2223
A-3407	30911334	12/17/93	3,227.00	2,762.00	169023	A-3408
A-3524	30909365	12/6/93	3,327.00	2,641.00	161634	A-3526
Total				22,488,829.00		

* Not included in the Schedule (Exhs. A-35 and A-36, pp. 71-72, CTA record) but forms part of the exhibits offered by petitioner.

**PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF JANUARY 1 - 31, 1994**

SCHEDULE 21:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-1795	31158766	1/6/94	24,941.00	22,574.00	60387	A-1796
A-1813/A-2228	45188062	1/25/94	32,634.00	12,254.00	56451	
A-2037	31054703	1/3/94	192,549.00	123,277.00	59065	A-2038
A-2150	30957437	1/6/94	354,081.00	133,016.00	92492	A-2151
A-2152	30714022	1/6/94	41,811.00	39,894.00	60302	A-2154
A-2158	30957026	1/3/94	8,574,441.00	3,219,773.00	91996	A-2159
A-2169	31055421	1/17/94	178,357.00	117,897.00	3721	A-2171
A-2175	30865326	1/7/94	67,841.00	66,609.00	59676	A-2177/A-2178
A-2180	30871655	1/14/94	3,202,405.00	3,172,249.00	4251	A-2181
A-2182	45182243	1/26/94	8,891.00	4,620.00	1911	A-2183
A-2184	31158915	1/7/94	30,231.00	29,981.00	60343	A-2185
A-2186	30957482	1/6/94	1,098,118.00	575,520.00	818	A-2187
A-2189	30954411	1/12/94	21,571.00	21,220.00	60299	A-2188
A-2191	30515396	1/10/94	146,034.00	142,246.00	369	A-2193
A-2196	31158924	1/7/94	53,486.00	41,039.00	37273	A-2198
A-2208	31222702	1/19/94	1,916,518.00	791,029.00	6637	A-2209
A-2210	27233166	1/11/94	57,298.00	30,959.00	1840	A-2211
A-2212	3158775	1/6/94	15,774.00	14,370.00	233	A-2213
A-2215	30871811	1/18/94	487,301.00	257,379.00	1699	A-2216
A-2219	30651537	1/11/94	34,429.00	34,240.00	523	A-2220
A-2224	30957017	1/3/94	5,127,703.00	1,997,463.00	92001	A-2225
A-2226	31055166	1/11/94	1,259,796.00	1,248,648.00	597	A-2227
A-2230	45131965	1/25/94	114,178.00	10,377.00	90518	
A-2232	45135361	1/27/94	1,569,811.00	143,978.00	3134	
A-2234	30957123	1/10/94	49,983.00	15,231.00	60300	A-2235
A-2236	30957507	1/7/94	75,653.00	28,464.00	229	A-2237
A-2238	30957114	1/10/94	6,272,213.00	1,899,180.00	980	A-2239
A-2243	30950444	1/25/94	1,016,222.00	532,632.00	5818	A-2245
A-2246	31159606	1/11/94	10,053.00	5,220.00	1500	A-2248
A-2249	31222605	1/18/94	1,744,557.00	1,142,303.00	5145	A-2251
A-2252	31160577	1/18/94	795,833.00	795,583.00	6574	A-2253
A-2256	30957726	1/13/94	69,627.00	26,201.00	905	A-2257
A-2259	30958751	1/31/94	872,239.00	804,539.00	5010	A-2261
A-2262/A-2264	31222746	1/24/94	38,324.00	38,661.00	2397	A-2265
A-2266	30985254	1/18/94	464,738.00	252,516.00	1966	A-2267
A-2268 *	31222694	1/19/94	300,565.00	288,712.00	4372	A-2269
A-2270	30872186	1/20/94	4,453.00	47,193.00	2125	A-2272

SCHEDULE 21:

Exhibits	O.R. No.	Date	Amount	YAT Paid	Entry No.	Exhibits
A-2273	30652176	1/20/94	77,138.00	71,377.00	4757	A-2275
A-2276	30958225	1/21/94	144,514.00	75,763.00	6553	A-2277/A-2278
A-2282	30958191	1/20/94	773,817.00	405,766.00	4011	A-2283
A-2284/A-2286	30958216	1/20/94	288,659.00	151,280.00	1807	A-2285/A-2287
A-2288	30652316	1/26/94	95,064.00	90,141.00	6910	A-2290
A-2291	31379975	1/31/94	67,857.00	64,703.00	11147	A-2292
A-2293	31023806	1/25/94	5,552,066.00	3,021,324.00	9658	A-2294
A-2295	31161426	1/25/94	276,989.00	273,775.00	1671	A-2296
A-2297	30958103	1/19/94	17,270,316.00	5,229,181.00	5748	A-2298
A-2300	31161435	1/25/94	15,455.00	30,293.00	1870	A-2301
A-2304	30958331	1/24/94	3,888,306.00	1,460,133.00	4359	A-2305
A-2306	30958566	1/26/94	6,429,017.00	1,946,648.00	6240	A-2307
A-2308	30958137	1/20/94	17,865,405.00	9,368,169.00	6634	A-2309
A-2310	30958602	1/27/94	11,111,170.00	3,364,358.00	4361	A-2311
A-2315	31024217	1/26/94	582,770.00	367,220.00	89660	A-2317
A-2319	30958654	1/28/94	159,178.00	163,831.00	8033	A-2321
A-2324	31379853	1/27/94	1,129,616.00	938,633.00	10898	A-2326
A-2331	30958401	1/25/94	12,572,049.00	6,592,594.00	9232	A-2332
A-2335	30958505	1/26/94	2,572,792.00	778,956.00	8914	A-2336/A-2337
A-3394	30957832	1/14/94	752,357.00	392,316.00	860	A-3395
A-3409	30870856	1/11/94	791,088.00	418,759.00	508	A-3410
A-3411	30872615	1/24/94	495,576.00	260,277.00	2491	A-3412
A-3413	27233263	1/24/94	308,404.00	159,936.00	5087	A-3414
A-3415	31055175	1/11/94	6,851,870.00	7,139,005.00	1570	
A-3417	31152073	1/18/94	246,226.00	129,547.00	3727	A-3418
A-3420	30958322	1/24/94	33,654,137.00	28,602,271.00	5452	A-3421
A-3422	31180726	1/20/94	1,413,995.00	557,238.00	6301	A-3423
A-3424	30872852	1/26/94	760,914.00	407,429.00	2742	A-3425
A-3426	30872913	1/26/94	760,914.00	407,429.00	2743	A-3427
A-3428	31224164	1/31/94	1,839,917.00	788,863.00	11070	A-3430
A-3431	30986496	1/24/94	3,115,191.00	3,119,755.00	2436	A-3432
A-3433	31379765	1/26/94	1,397,754.00	1,404,063.00	6147	A-3434
A-3435	31161392	1/24/94	18,289.00	13,727.00	2352	A-3436
A-3441	31234085	1/27/94	231,398.00	163,544.00	2879	A-3442
A-3443	31055902	1/31/94	2,654.00	49,607.00	11766	A-3444
Total				96,534,958.00		

* Not included in the Schedule (Exhs. A-37, A-38 and A-39, pp. 73-74, CTA record) but forms part of the exhibits offered by petitioner.

PHILIPPINE LONG DISTANCE TELEPHONE CO.
SCHEDULE OF VALUE ADDED TAX PAYMENTS
ON IMPORTATION OF EQUIPMENTS, MACHINERIES AND SPARE PARTS
FOR THE MONTH OF FEBRUARY 1 - 28, 1994

SCHEDULE 22.

Exhibits	D.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-2240	30293954	2/23/94	799,241.00	300,271.00	129-94	A-2242
A-2244/A-3455	43416414	2/11/94	911,802.00	82,897.00	5818	
A-2279	31580866	2/24/94	7,079.00	6,363.00	4681	A-2281
A-2302	31056435	2/11/94	241,456.00	235,495.00	17825	
A-2312	30873353	2/1/94	28,111.00	28,470.00	8032	A-2314
A-2322	31383064	2/17/94	2,713.00	2,446.00	6335	A-2323
A-2328	45463537	2/8/94	585,721.00	285,719.00	8139	A-2329
A-2333	31383055	2/17/94	7,620.00	6,405.00	6334	A-2334
A-2336	31224742	2/18/94	57,725.00	53,708.00	6336	
A-2341	31224514	2/7/94	59,722.00	59,472.00	4074	A-3343
A-3344	31469207	2/14/94	366,448.00	193,661.00	10979	A-3346
A-3347	31209202	2/11/94	151,641.00	45,994.00	9911	A-3348
A-3350	31224182	2/2/94	89,651.00	85,565.00	3244	A-3352
A-3353	31380894	2/4/94	15,477.00	7,952.00	14571	A-3354
A-3355	31380361	2/2/94	18,467.00	27,470.00	11767	A-3356
A-3357	31253065	2/3/94	99,741.00	100,463.00	11105	A-3358
A-3359	31253957	2/10/94	405,594.00	277,706.00	4950	A-3360
A-3361	30652781	2/3/94	31,674.00	55,722.00	3769	A-3363
A-3364	31380465	2/2/94	14,114.00	14,291.00	12248	A-3366
A-3367	31382127	2/11/94	10,163.00	8,984.00	16898	A-3369/A-3370
A-3371	31380377	2/2/94	18,794.00	25,803.00	3528	A-3373
A-3375	31580604	2/22/94	79,784.00	33,435.00	5775	A-3376
A-3377	31380386	2/2/94	7,413.00	6,451.00	11142	A-3379
A-3386	31209166	2/10/94	1,386,907.00	419,746.00	9912	A-3387
A-3389	30293952	2/23/94	86,081.00	32,477.00	127-94	A-3390
A-3391	31253661	2/8/94	30,350.00	29,583.00	12370	A-3393
A-3397	31208886	2/21/94	161,114.00	84,468.00	11960	A-3398
A-3399	30652666	2/2/94	2,168,878.00	1,991,941.00	7553	A-3401
A-3402	31209647	2/22/94	3,794,692.00	1,149,035.00	12652	A-3403
A-3404	31208895	2/2/94	416,061.00	156,283.00	12264	A-3406
A-3437	30873351	2/1/94	250,442.00	213,133.00	7159	A-3438
A-3439	30955242	2/2/94	27,576.00	21,095.00	12263	A-3440
A-3445	30874146	2/7/94	66,397.00	44,627.00	14330	A-3446
A-3447	31382732	2/16/94	805,824.00	828,640.00	11169	A-3448
A-3449	31467265	2/7/94	598,758.00	382,901.00	8326	A-3450
		2/5/94		860,210.00	11168	A-3451
A-3453	31056681	2/22/94	421,586.00	421,950.00	12915	A-3454

SCHEDULE 22:

Exhibits	D.R. No.	Date	Amount	VAT Paid	Entry No.	Exhibits
A-3456	31209272	2/11/94	2,283,306.00	691,412.00	9971	A-3457
A-3458	31209175	2/10/94	3,999,547.00	1,211,076.00	9913	A-3459
A-3460	31254381	2/10/94	100,737.00	80,570.00	5504	A-3461
A-3463	30853104	2/14/94	40,047.00	42,247.00	4951	A-3464
A-3467	31224575	2/14/94	225,451.00	175,579.00	4884	A-3468
A-3470	31475132	2/17/94	113,090.00	52,576.00	6325	A-3472
A-3473	31209263	2/11/94	1,546,505.00	810,975.00	16998	A-3474
A-3475	31209546	2/18/94	7,947.00	2,981.00	6182	A-3476
A-3477	30293943	2/23/94	1,628,258.00	493,226.00	128-94	A-3479
A-3480	31382242	2/14/94	31,993.00	33,160.00	16466	A-3481
A-3482	45621466	2/17/94	37,232.00	19,510.00	16464	A-3483
A-3485	31383204	2/18/94	33,275.00	34,071.00	11306	A-3487
A-3488	31382723	2/16/94	28,387.00	11,097.00	10835	A-3490
A-3491	31035697	2/17/94	23,497.00	24,014.00	18618	A-3492
A-3493	31209455	2/16/94	5,733,519.00	3,006,502.00	18723	A-3494
A-3495	31471063	2/22/94	119,097.00	105,051.00	4073	A-3498
A-3500	31580525	2/21/94	4,533.00	3,879.00	19458	A-3501
A-3502	31580796	2/24/94	60,818.00	51,239.00	3954	A-3503
A-3505	31056715	2/24/94	109,458.00	95,422.00	20624	A-3507
A-3509	31580771	2/24/94	14,293.00	5,642.00	22112	A-3510
A-3511	45649922	2/24/94	13,411.00	3,524.00	21323	A-3512
A-3513	31209787	2/28/94	263,705.00	138,264.00	7063	A-3514
A-3515	31580787	2/24/94	13,230.00	13,290.00	4451	A-3516
A-3517	31580753	2/24/94	4,114.00	2,689.00	22110	A-3518
A-3519	31580762	2/24/94	15,316.00	8,346.00	2211	A-3520
A-3521	31580911	2/28/94	17,226.00	17,002.00	6705	A-3523
A-3528	31268447	2/15/94	768,802.00	409,724.00	5718	A-3529
A-3530	31268431	2/15/94	768,826.00	409,724.00	5717	A-3531
A-3532	31381603	2/8/94	8,620.00	7,241.00	142685	A-3533
A-3534	31224697	2/17/94	56,353.00	39,593.00	19777	
A-3535	31035706	2/17/94	31,961.00	27,073.00	6095	A-3536
A-3537	31209193	2/11/94	518,186.00	194,632.00	9683	A-3538
A-3539	31209446	2/16/94	841,660.00	441,330.00	16949	A-3540
A-3542	31225022	2/24/94	408,514.00	408,264.00	7064	
A-3543	31382601	2/15/94	8,826.00	8,018.00	11305	A-3545
A-3546	31382251	2/14/94	5,033.00	5,232.00	10836	A-3547
A-3548	31580534	2/21/94	567,758.00	375,438.00	12734	A-3549
A-3550	31209595	2/21/94	198,970.00	104,319.00	6242	A-3551
A-3552	31209656	2/22/94	2,838,095.00	1,488,212.00	21352	A-3553
A-3554	31580744	2/24/94	12,772.00	6,726.00	22109	A-3555
A-3556	31580927	2/28/94	16,988.00	6,639.00	6702	A-3557

Total

19,646,341.00

1601