REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

ASURION HONG KONG LIMITED - ROHQ,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10413

Members:

RINGPIS-LIBAN, *Chairperson*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated: SEP 10 2024
3:20 p.m.

x---x

DECISION

RINGPIS-LIBAN, J.:

The Case

The *Petition for Review* prays that the Court render judgment ordering respondent to refund petitioner in the amount of Php21,616,914.71, representing petitioner's excess and unutilized input value-added tax ("VAT") attributable to its zero-rated sales of services for the four (4) quarters of the calendar year ("CY") 2018.[1]

The Facts

Petitioner Asurion Limited Hong Kong Limited - ROHQ is the Philippine Branch of a multinational company organized and existing under the laws of Hong Kong.[2] It is licensed by the Securities and Exchange Commission ("SEC") to transact business in the Philippines as a regional operating headquarters

---

[1] Docket, Pre-Trial Order dated May 31, 2022, Statement of the Case, p. 495.
[2] *Id.,* Exhibits "P-1" and "P-1-a", pp. 530 to 586.

("ROHQ") under SEC Registration No. FS201413422 dated July 17, 2014.[3] It holds office at the 17/F ACCRALAW Tower, 30th St. cor 2nd Avenue, Crescent Park West, Bonifacio Global City, Taguig City.[4] It is also registered with the Bureau of Internal Revenue ("BIR"), as a VAT Taxpayer under Taxpayer Identification No. ("TIN") 008-817-591-000.[5]

Respondent is the duly appointed Commissioner of Internal Revenue, vested under the appropriate laws with the authority to carry out the functions, duties, and responsibilities of his Office, including, *inter alia,* the duty to act upon and approve claims for refund or tax credit pursuant to the provisions of the National Internal Revenue Code ("NIRC") of 1997, as amended, and other tax laws, rules, and regulations.[6] His office address is at the BIR National Office Building, BIR Road, Diliman, Quezon City.[7]

On June 30, 2020, petitioner filed with the BIR Revenue District Office No. 44 an administrative claim for the refund of its alleged excess and unutilized input VAT for the four (4) quarters of CY 2018 in the total amount of Php21,616,914.71.[8]

Petitioner then received the letter dated October 05, 2020 from Regional Director Glen A. Geraldino, denying its administrative claim for VAT refund.[9]

The present *Petition of Review* was filed on December 03, 2020.[10]

In his *Answer* posted on March 11, 2021,[11] respondent interposed the following special and affirmative defenses, to wit: (1) petitioner failed to establish that it is entitled to the refund of its excess and unutilized input VAT attributable to its zero-rated sales of service during the taxable year 2018; (2) taxes paid and collected are presumed to have been made in accordance with the laws and regulations, hence, not refundable; (3) petitioner's claim for refund was not fully substantiated by proper documents; and (4) only photocopied invoices and official receipts were submitted by petitioner as documentary support for its claim for refund.

3 *Id.,* Exhibit "P-2", pp. 587 to 607.
4 *Id., Joint Stipulation of Facts and Issues* (JSFI), Stipulation of Facts, Par. 2, p. 322.
5 *Id.,* JSFI, Stipulation of Facts, p. 322; Exhibit "P-3", p. 608.
6 *Id.,* JSFI, Stipulation of Facts, p. 323.
7 *Id.*
8 *Id.,* JSFI, Stipulation of Facts, JSFI, p. 323; Exhibits "P-11", "P-12", and "P-13", pp. 708 to 714.
9 *Id.,* JSFI, Stipulation of Facts, p. 323; Exhibit "P-15", p. 716.
10 *Id.,* pp. 7 to 27.
11 *Id.,* pp. 243 to 248.

On May 17, 2021, respondent transmitted the *BIR Records* for this case.[12]

The Pre-Trial Conference was initially set on August 26, 2021,[13] but was subsequently reset to, and held on, February 16, 2022.[14] During the said Conference, respondent's counsel manifested that she will not present any witness. Prior thereto, *Petitioner's Pre-Trial Brief* was filed on November 23, 2021,[15] while *Respondent's Pre-Trial Brief* was posted on December 16, 2021.[16]

On March 17, 2022, the parties filed their *Joint Stipulation of Facts and Issues*,[17] which was approved and adopted by the Court in its Resolution dated March 22, 2022,[18] thereby deeming the termination of the Pre-Trial. The Pre-Trial Order dated May 31, 2022 was then issued.[19]

Trial then ensued.

Petitioner presented its documentary and testimonial evidence. It offered the testimonies of the following individuals, namely: (1) Mr. Santiago De Guzman II,[20] petitioner's Finance Manager; and (2) Mr. Jay Ballesteros,[21] the Court-commissioned independent certified public accountant ("ICPA").[22]

The *Report* of the ICPA was submitted on April 18, 2022.[23]

On June 29, 2022, petitioner filed its *Formal Offer of Evidence*,[24] to which respondent filed his *Comment/ Opposition (To Petitioner's Formal Offer of Evidence dated June 29, 2022)* on August 01, 2022.[25] In the Resolution dated November 18, 2022,[26] the Court admitted all of petitioner's offered exhibits, *except* Exhibit "P-

---

12 *Id., Transmittal of BIR Records* dated March 25, 2021, pp. 239 to 241.
13 *Id.,* Notice of Pre-Trial Conference dated May 26, 2021, pp. 250 to 251.
14 *Id.,* Notice of Resetting dated October 11, 2021, p. 266; Minutes of the hearing held on, and Order dated, February 16, 2022, pp. 312 to 315.
15 *Id.,* pp. 267 to 288.
16 *Id.,* pp. 303 to 306.
17 *Id.,* pp. 322 to 332.
18 *Id.,* p. 334.
19 *Id.,* pp. 495 to 501.
20 *Id.,* Exhibit "P-17", pp. 214 to 229; Minutes of the hearing held on, and Order dated, May 31, 2022, pp. 489 and 492 to 493, respectively.
21 *Id.,* Exhibit "P-18", pp. 466 to 484; Minutes of the hearing held on, and Order dated, May 31, 2022, pp. 489 and 492 to 493, respectively.
22 *Id., Oath of Commission* dated February 21, 2022, p. 320; Minutes of the hearing held on, and Order dated, February 16, 2022, pp. 312 to 315.
23 *Id.,* Exhibit "P-19", pp. 343 to 457.
24 *Id.,* pp. 503 to 529.
25 *Id.,* pp. 728 to 740.
26 *Id.,* pp. 746 to 748.

1-a", for failure to identify, and Exhibits "P-22-a" to "P-22-d" and "P-22-e" to "P-22-h", for failure to correspond with the document actually marked.

Thereafter, on December 07, 2022, petitioner filed an *Omnibus Motion (i) Motion for Reconsideration (Re: Resolution dated November 18, 2022) (ii) Motion for Leave of Court to Recall Witness*.[27]

On December 23, 2022, petitioner filed a *Motion to Defer Filing of Petitioner's Memorandum*,[28] which the Court granted in the Resolution dated February 06, 2023,[29] in the interest of justice. Prior thereto, respondent's *Memorandum* and *Comment/Opposition (To Petitioner's Omnibus Motion for Reconsideration and Motion for Leave of Court to Recall Witness)* were posted on January 4, 2023[30] and January 16, 2023,[31] respectively. In the Resolution dated March 17, 2023,[32] the Court granted petitioner's *Motion for Leave of Court to Recall Witness*, thereby setting the case for the recall of petitioner's witness, Mr. Sonny De Guzman II, on May 24, 2023; and directing petitioner to file its *Supplemental Formal Offer of Evidence*, within five (5) days from the said hearing.

During the hearing held on May 24, 2023, petitioner's counsel recalled to the witness stand petitioner's witness, Mr. De Guzman,[33] who testified on direct examination by way of his *Supplemental Sworn Statement* dated May 18, 2023, and his testimony was considered terminated.

On May 26, 2023, petitioner filed its *Supplemental Formal Offer of Evidence*.[34] Respondent failed to file his comment thereon.[35] In the Resolution dated August 2, 2023,[36] the Court granted petitioner's *Supplemental Formal Offer of Evidence*, admitting petitioner's offered exhibits. In the same Resolution, the Court granted petitioner's *Motion for Reconsideration (Re: Resolution dated November 18, 2022)*, thereby admitting Exhibits "P-22-a" to "P-22-d" and "P-22-e" to "P-22-h".

[27] *Id.*, pp. 750 to 765.
[28] *Id.*, pp. 768 to 770.
[29] *Id.*, p. 795.
[30] *Id.*, pp. 771 to 784.
[31] *Id.*, pp. 787 to 792.
[32] *Id.*, pp. 797 to 799.
[33] *Id.*, Exhibit "P-47", pp. 803 to 806; Minutes of the hearing held on, and Order dated, May 24, 2023, pp. 808 to 810.
[34] *Id.*, pp. 815 to 818.
[35] *Id.*, Records Verification dated June 26, 2023 issued by the Judicial Records Division of this Court, p. 820.
[36] *Id.*, pp. 822 to 826.

In the meantime, the present case was transferred from the Third Division of this Court to its Second Division, per the Resolution dated June 01, 2023.[37]

Petitioner's *Memorandum* was submitted on September 07, 2023.[38]

This case was considered submitted for decision on September 14, 2023.[39]

Hence, this Decision.

The Issue

The parties stipulated the following issue for this Court's resolution, to wit:

> "Whether or not Petitioner is entitled to the refund of the amount of Php21,616,914.71 representing its alleged excess and unutilized input VAT attributable to its zero-rated sales of services for the four (4) quarters of calendar year 2018."[40]

Petitioner's arguments:

Petitioner argues that it is a VAT-registered entity; that its sales of services to persons who are engaged in business conducted outside the Philippines are zero-rated sales; that it paid or incurred input VAT during the period of claim which are properly substantiated in accordance with law and regulations; that the input VAT paid or incurred by petitioner are attributable to zero-rated sales; that the input VAT have not been applied against output taxes during and in the succeeding periods; and that petitioner's claim for refund was filed within the mandatory period provided under the law.

Respondent's counter-arguments:

Respondent contends that petitioner must comply with all the requisites provided by law in order to be entitled to a refund; that petitioner failed to substantiate its claim for tax refund at the administrative level resulting in the denial of its claim for VAT refund, hence, its judicial claim should also be dismissed; that petitioner's big-ticket purchases from Tesoro Alegre, Inc. and

---

[37] *Id.,* Notice, p. 819.
[38] *Id.,* pp. 827 to 863.
[39] *Id.,* Minute Resolution dated September 14, 2023, p. 864.
[40] *Id.,* Stipulated Issue, JSFI, p. 323.

Asalus Corporation were not properly substantiated; and that petitioner's exhibits should not be given any probative value for being hearsay evidence.

Discussion/Ruling

The present *Petition for Review* is partly meritorious.

Requisites for the grant of the refund or issuance of tax credit certificate under the law.

Refunds of input VAT are covered under Section 112 of the NIRC of 1997, as last amended by Republic Act ("RA") No. 10963,[41] which provides, in part, *viz*.:

> "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

---

[41] AN ACT AMENDING SECTIONS 5, 6, 24, 25, 27, 31, 32, 33, 34, 51, 52, 56, 57, 58, 74, 79, 84, 86, 90, 91, 97, 99, 100, 101, 106, 107, 108, 109, 110, 112, 114, 116, 127, 128, 129, 145, 148, 149, 151, 155, 171, 174, 175, 177, 178, 179, 180, 181, 182, 183, 186, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 232, 236, 237, 249, 254, 264, 269, AND 288; CREATING NEW SECTIONS 51-A, 148-A, 150-A, 150-B, 237-A, 264-A, 264-B, AND 265-A; AND REPEALING SECTIONS 35, 62, AND 89; ALL UNDER REPUBLIC ACT 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

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 of Input Taxes shall be Made.* — In proper cases, the Commissioner shall grant a refund for creditable input taxes within ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application filed in accordance with Subsections (A) and (B) hereof: *Provided,* That should the Commissioner find that the grant of refund is not proper, the Commissioner must state in writing the legal and factual basis for the denial.

In case of full or partial denial of the claim for tax refund, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim, appeal the decision with the Court of Tax Appeals: *Provided, however,* That failure on the part of any official, agent, or employee of the BIR to act on the application within the ninety (90)-day period shall be punishable under Section 269 of this Code."

Under the above cited section, there are certain requisites which the taxpayer-applicant must comply to successfully obtain a credit/refund of input VAT, as follows:

<u>As to the timeliness of the filing of the administrative and judicial claims</u>:

1. the refund claim is filed with the BIR within two (2) years after the close of the taxable quarter when the sales were made;[42]
2. in case of full or partial denial of the refund claim rendered within a period of ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application, the judicial claim shall be filed with this Court within thirty (30) days from receipt of the decision;

<u>With reference to the taxpayer's registration with the BIR</u>:

---

[42] *Intel Technology Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 155732, April 27, 2007; *San Roque Power Corporation v. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc. . Commissioner of Internal Revenue*, G.R. No. 182364, August 03, 2010.

3. the taxpayer is a VAT-registered person;[43]

In relation to the taxpayer's output VAT:

4. the taxpayer is engaged in zero-rated or effectively zero-rated sales;[44]
5. for zero-rated sales under Section 106(A)(2)(1) and (2); 106(B); and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with the *Bangko Sentral ng Pilipinas* ("BSP") rules and regulations;[45]

As regards the taxpayer's input VAT being refunded:

6. the input taxes are not transitional input taxes;[46]
7. the input taxes are due or paid;[47]
8. the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume;[48] and
9. the input taxes have not been applied against output taxes during and in the succeeding quarters.[49]

Additionally, in claims for VAT refund/credit, applicants must satisfy the substantiation and invoicing requirements under the NIRC and other implementing rules and regulations.[50] Thus, petitioner's compliance with all the VAT invoicing requirements is required to be able to file a claim for input taxes attributable to zero-rated sales.[51] The invoicing and substantiation requirements

---

43 *Id.*
44 *Id.*
45 *Id.*
46 *Id.*
47 *Id.*
48 *Intel Technology Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 155732, April 27, 2007; and *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009.
49 *Intel Technology Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 155732, April 27, 2007; *San Roque Power Corporation v. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc. . Commissioner of Internal Revenue*, G.R. No. 182364, August 03, 2010.
50 *Team Energy Corporation v. Commissioner of Internal Revenue, et. al.*, G.R. Nos. 197663 and 197770, March 14, 2018.
51 *JRA Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 171307, August 28, 2013.

should be followed because it is the only way to determine the veracity of the taxpayer's claims.[52] Moreover, compliance with all the VAT invoicing requirements provided by tax laws and regulations is mandatory.[53]

Strict compliance with substantiation and invoicing requirements is necessary considering VAT's nature and VAT system's tax credit method, where tax payments are based on output and input taxes and where the seller's output tax becomes the buyer's input tax that is available as tax credit or refund in the same transaction. It ensures the proper collection of taxes at all stages of distribution, facilitates computation of tax credits, and provides accurate audit trail or evidence for BIR monitoring purposes.[54]

Furthermore, in cases filed before this Court, which are litigated *de novo*, party-litigants must prove every minute aspect of their case.[55] Thus, it behooves petitioner to show compliance with each of the foregoing requisites and invoicing requirements. As a corollary, the absence of *any* of the said requisites is already a valid ground to deny the refund claim.

Petitioner's administrative claim was timely filed.

The *first* requisite pertains to the filing of a claim for tax refund or tax credit of input VAT before the BIR, within two (2) years from the close of the taxable quarter when the zero-rated or effectively zero-rated sales were made.

The present claim covers the period from January 01, 2018 to December 31, 2018. The following table indicates the last day for the filing of an administrative claim for the concerned quarter, to wit:

---

[52] *Nippon Express (Philippines) Corporation v. Commissioner of Internal Revenue*, G.R. No. 191495, July 23, 2018.

[53] *Eastern Telecommunications Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 183531, March 25, 2015.

[54] *Team Energy Corporation v. Commissioner of Internal Revenue, et. al.*, G.R. Nos. 197663 and 197770, March 14, 2018

[55] *Edison (Bataan) Cogeneration Corporation vs. Commissioner of Internal Revenue, et. al.*, G.R. Nos. 201665 and 201668, August 30, 2017; *Commissioner of Internal Revenue v. Philippine National Bank*, G.R. No. 180290, September 29, 2014; *Commissioner of Internal Revenue v. United Salvage and Towage (Phils.), Inc.*, G.R. No. 197515, July 02, 2014; *Dizon v. Court of Tax Appeals, et al.*, G.R. No. 140944, April 30, 2008; *Atlas Consolidated Mining and Development Corporation v. Commissioner of Internal Revenue*, G.R. No. 145526, March 16, 2007; and *Commissioner of Internal Revenue v. Manila Mining Corporation*, G.R. No. 153204, August 31, 2005.

2018	Period	Close of the Taxable Quarter	Last Day to File Administrative Claim
1st quarter	January 01, 2018 to March 31, 2018	March 31, 2018	March 31, 2020
2nd quarter	April 01, 2018 to June 30, 2018	June 30, 2018	June 30, 2020
3rd quarter	July 01, 2018 to September 30, 2018	September 30, 2018	September 30, 2020
4th quarter	October 01, 2018 to December 31, 2018	December 31, 2018	December 31, 2020

However, pursuant to Sec. 4(z) of RA No. 11469 dated March 24, 2020,[56] the statutory deadlines and timeliness for the filling for the tax refunds were extended, to wit:

> "(z) Move statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees, and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under Community Quarantine;"

To implement the above law, Revenue Regulations ("RR") No. 7-2020 dated March 27, 2020[57] was issued extending the Application for VAT Credit/Refund Claims to April 30, 2020, while the later RR No. 11-2020 dated April 29, 2020 further extended the deadlines for filing to May 30, 2020 or thirty (30) days from the date of the lifting of the quarantine,[58] whichever comes later.

Thereafter, the Inter-Agency Task Force for the Management of Emerging Infectious Diseases issued Resolution No. 40, Series of 2020 dated May 27, 2020, placing all highly urbanized cities of the National Capital Region ("NCR") under General Community Quarantine ("GCQ") beginning June 01, 2020.

---

56 AN ACT DECLARING THE EXISTENCE OF A NATIONAL EMERGENCY ARISING FROM THE CORONAVIRUS DISEASE 2019 (COVID-19) SITUATION AND A NATIONAL POLICY IN CONNECTION THEREWITH, AND AUTHORIZING THE PRESIDENT OF THE REPUBLIC OF THE PHILIPPINES FOR A LIMITED PERIOD AND SUBJECT TO RESTRICTIONS, TO EXERCISE POWERS NECESSARY AND PROPER TO CARRY OUT THE DECIDED NATIONAL POLICY AND FOR OTHER PURPOSES, otherwise known as *"Bayanihan to Heal As One Act"*.

57 Implementing Section 4(z) of Republic Act No. 11469, otherwise known as "Bayanihan to Heal As One Act", particularly on the extension of statutory deadlines and timeliness for the filing and submission of any document and the payment of taxes.

58 The term "quarantine" used herein shall mean any announcement by the National Government resulting to limited operations and mobility, including, but not limited to, *community quarantine, enhanced community quarantine, modified community quarantine, and general community quarantine.* (Section 2, RR No. 11-2020).

Despite the NCR still being under quarantine, RR No. 16-2020 dated June 19, 2020 laid down the following filing due dates by taxpayer-claimants for VAT refund for the following taxable quarters in places declared to be in GCQ state:[59]

Calendar Quarter ending March 31, 2018	- July 15, 2020
Fiscal Quarter ending April 30, 2018	- July 31, 2020
Fiscal Quarter ending May 31, 2018	- August 15, 2020
Calendar Quarter ending June 30, 2018	- August 31, 2020

Thus, petitioner may file its administrative claim until July 15, 2020. Since petitioner's administrative claim covering all four (4) quarters CY 2018 was filed on June 30, 2020,[60] the same was timely made, and thus, petitioner fulfilled the *first* requisite.

Petitioner's judicial claim was timely filed.

Pursuant to Section 112(C) of the NIRC of 1997, as amended by RA No. 10963, respondent shall grant a refund for creditable input taxes within ninety (90) days from the date of submission of the official receipts or invoices and other documents in support of the application.

Counting ninety (90) days from petitioner's submission of its administrative claim with its supporting documents on June 30, 2020, respondent had until September 28, 2020 to act thereon.

However, RA No. 11494 was signed into law on September 11, 2020.[61] Section 4(tt) thereof provides:

> "SEC. 4. *COVID-19 Response and Recovery Interventions.* – Pursuant to Article VI, Section 23(2) of the Constitution, the President is hereby authorized to exercise powers that are necessary and proper to undertake and implement the following COVID-19 response and recovery interventions:

---

59 RR No. 16-2020, Section 2.

60 Docket, JSFI, Stipulation of Facts, Par. 4, p. 323; Exhibits "P-11", "P-12", and "P-13", pp. 708 to 714.

61 AN ACT PROVIDING FOR COVID-19 RESPONSE AND RECOVERY INTERVENTIONS AND PROVIDING MECHANISMS TO ACCELERATE THE RECOVERY AND BOLSTER THE RESILIENCY OF THE PHILIPPINE ECONOMY, PROVIDING FUNDS THEREFOR, AND FOR OTHER PURPOSES, otherwise known as *"Bayanihan to Recover As One Act"*.

xxx xxx xxx

(tt) Moving of statutory deadlines and timelines for the filing and submission of any document, the payment of taxes, fees, and other charges required by law, and the grant of any benefit, in order to ease the burden on individuals under [community quarantine.]"

To implement the same, RR No. 27-2020 dated October 06, 2020 was issued. Section 4 thereof provides that the 90-day processing of VAT refund claims pursuant to Section 112(C) of the NIRC of 1997, as amended, is suspended during the effectivity of RA No. 11494 or until the next adjournment of the Eighteenth Congress on December 19, 2020.

Simply stated, the 90-day processing of VAT refund claims by the BIR was suspended from September 11, 2020 until December 19, 2020.

Nonetheless, Respondent was able to issue the denial letter on October 05, 2020 which Petitioner received on November 05, 2020.[62] All of this happened while RA No. 11494 was still in effect (*i.e.,* the 90-day processing of VAT refund claims was suspended). Simply put, the BIR was able to timely issue the denial letter within the 90-day period.

Considering that petitioner received the said denial letter dated October 5, 2020 on November 05, 2020,[63] it had until December 05, 2020—the last day of the thirty (30)-day period, within which to appeal the same before this Court. Since the present judicial claim was filed on December 03, 2020,[64] the same is likewise timely made.

Such being the case, the Court finds that petitioner complied with the *second* requisite.

Petitioner is a VAT-registered person/entity.

62 Docket, Exhibit "P-15", p. 716; Exhibit "P-17", p. 226.
63 *Id.,* Exhibit "P-15", p. 716; Exhibit "P-17", p. 226.
64 *Id.,* pp. 7 to 27.

Anent the *third* requisite, it is undisputed that petitioner is a VAT-registered person/entity, with TIN 008-817-591-000.[65] Thus, there is no question that petitioner showed compliance with the said requisite.

Petitioner had zero-rated sales/receipts for the four (4) quarters of CY 2018 but only in the amount of Php883,293,500.00.

The *fourth* and *fifth* requisites require that the taxpayer be engaged in zero-rated or effectively zero-rated sales, and for zero-rated sales under Sections 106(A)(2)(a)(1), (2) and (b), and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with BSP rules and regulations.

In its Amended Quarterly VAT Returns for the four (4) quarters of CY 2018, petitioner declared total sales/receipts of Php888,563,454.98, consisting entirely of zero-rated sales/receipts, broken down as follows:

CY 2018	Zero-Rated Sales/Receipts	Exhibit No.
1st Quarter	Php190,466,533.82	"P-9-2"[66]
2nd Quarter	226,742,000.00	"P-9-4"[67]
3rd Quarter	205,575,902.06	"P-9-6"[68]
4th Quarter	265,779,019.10	"P-9-8"[69]
Total	**Php888,563,454.98**	

As shown in petitioner's sales schedules, the aforestated sales/receipts pertain to the following entities:[70]

Client	Zero-Rated Sales/Receipts	
	In US Dollars	In Philippine Pesos
Acyan Corporation	$ 19,146.10	Php992,533.82
New Asurion Europe Limited	79,746.92	4,277,421.16
Asurion Insurance Services, Inc.	16,750,000.00	883,293,500.00
Total	**$16,848,893.02**	**Php888,563,454.98**

65 *Id.,* Par. 1, Stipulation of Facts, p. 322; Exhibit "P-3", p. 608.
66 *Id.,* p. 679.
67 *Id.,* p. 688.
68 *Id.,* p. 696.
69 *Id.,* p. 703.
70 Exhibits "P-23-a" to "P-23-d".

For the VAT zero-rating of its sales/receipts, petitioner invokes Section 108(B)(2) of the NIRC of 1997, as amended, which reads as follows:

> "SEC. 108. *Value-Added Tax on Sale of Services and Use or Lease of Properties.* –
>
> xxx xxx xxx
>
> (B) *Transactions Subject to Zero Percent (0%) Rate.* – The following **services performed in the Philippines** by VAT-registered persons shall be subject to zero percent (0%) rate:
>
> (1) Processing, manufacturing or repacking goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);
>
> (2) **Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);**"[71]

Preceding from the foregoing, certain essential elements must be present for a sale or supply of services to be subject to the VAT rate of zero percent (0%), under Section 108(B)(2) of the NIRC of 1997, as amended, to wit:

1. The recipient of the services is a foreign corporation, and the said corporation is doing business outside the Philippines, or is a non-resident person not engaged in business who is outside the Philippines when the services are performed;[72]

---

[71] *Emphasis supplied.*

[72] *Sitel Philippines Corporation (Formerly Clientlogic Phils. Inc.) v. Commissioner of Internal Revenue*, G.R. No. 201326, February 08, 2017; *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 153205, January 22, 2007; *Accenture, Inc. v. Commissioner of Internal Revenue*, G.R. No. 190102, July 11, 2012.

2. The services fall under any of the categories under Section 108(B)(2),[73] or simply, the services rendered should be other than "processing, manufacturing or repacking goods";[74]

3. The service must be performed in the Philippines[75] by a VAT-registered person; and

4. The payment for such services should be in acceptable foreign currency accounted for in accordance with BSP rules.[76]

As to the *first* essential element, in order to be considered as a non-resident foreign corporation doing business outside the Philippines, each entity must be supported, at the very least, by **both** a *Certification of Non-Registration of Corporation/Partnership* issued by the Philippine SEC, **and** proof of incorporation/registration in a foreign country (*e.g.*, *Articles/Certificate of Incorporation/Registration* and/or *Tax Residence Certificate*). The former establishes that the recipient of the service has no registered business in the Philippines, and that it is not engaged in trade or business within the Philippines; while the latter proves that the said recipient of the service is indeed foreign. The said documents have been consistently required by this Court for purposes of the said *first* essential element following *Commissioner of Internal Revenue vs. Deutsche Knowledge Services Pte. Ltd.*[77]

In the present case, petitioner satisfied the *first* essential element, as evidenced by the following documents:

Company Name	**Certification of Non-Registration of Company issued by the SEC (*Exhibit reference*)**	**Proof of incorporation/ registration in a foreign country (*Exhibit reference)***

---

[73] *Commissioner of Internal Revenue v. American Express International, Inc. (Philippine Branch)*, G.R. No. 152609, June 29, 2005.

[74] *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 153205, January 22, 2007.

[75] *Id.*

[76] *Commissioner of Internal Revenue v. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 153205, January 22, 2007; *Commissioner of Internal Revenue v. American Express International, Inc. (Philippine Branch)*, G.R. No. 152609, June 29, 2005.

[77] G.R. No. 234445, July 15, 2020.

1. Acyan Corporation	"P-7-3"[78]	"P-6"[79]
2. Asurion Insurance Services, Inc.	"P-7-1"[80]	"P-4"[81]

However, regarding petitioner's client, New Asurion Europe Limited, the supporting SEC Certification of Non-Registration of Company[82] and Articles of Association[83] submitted by petitioner, bear a different name, *i.e.*, Asurion Europe Limited. For failure to show that New Asurion Europe Limited and Asurion Europe Limited are one and the same entity, petitioner's claimed zero-rated sales to New Asurion Europe Limited in the amount Php4,277,421.16 (equivalent of US$79,746.92) shall be disallowed outright.

As for the *second* essential element, petitioner's sales to Asurion Insurance Services, Inc. satisfactorily complied therewith, while sales to Acyan Corporation in the amount of Php992,533.82 (equivalent of US$19,146.10) must be disallowed for petitioner's failure to submit any service agreement entered into with said client.

Considering that only the sales to Asurion Insurance Services, Inc. in the amount of Php883,293,500.00 (equivalent of US$16,750,000.00) satisfactorily met the *first* and *second* essential elements, what is now left to be determined is whether the said sales complied with the *third* essential element, *i.e.,* that services must be performed in the Philippines by a VAT-registered person.

While the Service Agreement entered into by petitioner with Asurion Insurance Services, Inc. does not contain a clause that categorically states that petitioner's services will be rendered in the Philippines only, petitioner's Finance Manager, Mr. Santiago De Guzman II, testified through his Sworn Statement,[84] that the services enumerated in the Service Agreement were performed in the Philippines. This was further corroborated by Mr. Jay Ballesteros, the Court-commissioned ICPA, testifying through his Sworn Statement.[85] Therefore, petitioner has satisfied the *third* essential element with regard to its sales to Asurion Insurance Services, Inc. in the amount of Php883,293,500.00 (equivalent of US$16,750,000.00).

---

78 Docket, p. 671.
79 *Id.,* p. 649 to 668.
80 *Id.,* p. 669.
81 *Id.,* p. 609 to 637.
82 *Id.,* Exhibit "P-7-2", p. 670.
83 *Id.,* Exhibit "P-5", pp. 638 to 648.
84 *Id.,* Exhibit 17, p. 219.
85 *Id.,* Exhibit "P-18", p. 468.

Finally, as to the *fourth* essential element and in relation to the *fifth* requisite for the granting of the input VAT refund, petitioner presented the Certificate of Inward Remittance issued by the Bank of America, N.A., Manila Branch, showing the remittances of the foreign currency proceeds of petitioner's sales to Asurion Insurance Services, Inc. in the amount US$16,750,000.00.[86] It is noteworthy that the certification of inward remittances attests to the fact of payment *"in acceptable foreign currency ... and accounted for in accordance with the rules and regulations of the BSP"*.[87]

In any event, the foreign currency remittances referred to under Section 108(B)(2) must not only be duly accounted for in accordance with the rules and regulations of the BSP, but must also comply with the pertinent invoicing requirements, containing all the required information under Section 113(A) and (B) of the NIRC of 1997, as amended, to wit –

> "SEC. 113. *Invoicing and Accounting Requirements for VAT-registered Persons.* —
>
> (A) *Invoicing Requirements.* — A VAT-registered person shall issue:
>
> (1) A VAT invoice for every sale, barter or exchange of goods or properties; and
>
> (2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.
>
> (B) *Information Contained in the VAT Invoice or VAT Official Receipt.* — The following information shall be indicated in the VAT invoice or VAT official receipt:
>
> (1) A statement that the seller is a VAT-registered person, followed by his Taxpayer's Identification Number (TIN);
>
> (2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided*, That:

---

86 *Id.*, Exhibit "P-8", pp. 672 to 673.

87 *Intel Technology Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007.

(a) The amount of the tax shall be shown as a separate item in the invoice or receipt;

(b) If the sale is exempt from value-added tax, the term 'VAT-exempt sale' shall be written or printed prominently on the invoice or receipt;

(c) If the sale is subject to zero percent (0%) value-added tax, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt;

(d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the value-added tax on each portion of the sale shall be shown on the invoice or receipt: Provided, That the seller may issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.

(3) The date of transaction, quantity, unit cost and description of the goods or properties or nature of the service; and

(4) In the case of sales in the amount of One thousand pesos (Php1,000) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and Taxpayer Identification Number (TIN) of the purchaser, customer or client."

These provisions of the NIRC of 1997, as amended, are further implemented by Section 4.113-1(A) and (B) of RR No. 16-2005, as amended, to wit:

"**SEC. 4.113-1.** ***<u>Invoicing Requirements</u>***. —

(A) **A VAT-registered person shall issue**: —

(1) A VAT invoice for every sale, barter or exchange of goods or properties; and

r

(2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

Only VAT-registered persons are required to print their TIN followed by the word "VAT" in their invoice or official receipts. Said documents shall be considered as a 'VAT Invoice' or 'VAT official receipt'. All purchases covered by invoices/receipts other than VAT Invoice/VAT Official Receipt shall not give rise to any input tax.

VAT invoice/official receipt shall be prepared at least in duplicate, the original to be given to the buyer and the duplicate to be retained by the seller as part of his accounting records.

(B) Information contained in VAT invoice or VAT official receipt. — The following information shall be indicated in VAT invoice or VAT official receipt:

(1) A statement that the seller is a VAT-registered person, followed by his TIN;

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; ***Provided,*** **That**:

(a) The amount of tax shall be shown as a separate item in the invoice or receipt;

(b) If the sale is exempt from VAT, the term 'VAT-exempt sale' shall be written or printed prominently on the invoice or receipt;

(c) If the sale is subject to zero percent (0%) VAT, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt;

(d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the VAT on each portion of the sale shall be shown on the invoice or receipt. The seller has the option to issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.

(3) In the case of sales in the amount of one thousand pesos (Php1,000.00) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and TIN of the purchaser, customer or client, shall be indicated in addition to the information required in (1) and (2) of this Section."

In addition, the sales invoices ("SIs") and official receipts ("ORs") must be duly registered with the BIR as prescribed under Section 237 in relation to Section 238 of the NIRC of 1997, as amended, to wit:

"SEC. 237. *Issuance of Receipts or Sales or Commercial Invoices.* —

(A) *Issuance.* — All persons subject to an internal revenue tax shall, at the point of each sale and transfer of merchandise or for services rendered valued at One hundred pesos (P100) or more, **issue duly registered receipts or sales or commercial invoices,** showing the date of transaction, quantity, unit cost and description of merchandise or nature of service: xxx"[88]

"SEC. 238. *Printing of Receipts or Sales or Commercial Invoices.* — All persons who are engaged in business shall secure from the Bureau of Internal Revenue an **authority to print receipts or sales or commercial invoices before a printer can print the same.**

No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) and business address of the person or entity to use the same, and such other information that may be required by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner."[89]

---

88 *Emphasis supplied.*
89 *Emphasis supplied.*

Since petitioner's reported sales are in the nature of sale of services under Section 108(B)(2) of the NIRC of 1997, as amended, petitioner is required to issue BIR-registered VAT ORs for the foreign currency proceeds of each sale transaction, the information contained therein must be in compliance with the applicable provisions previously cited.

In the present case, the Court finds that petitioner's sales to Asurion Insurance Services, Inc. in the amount of Php883,293,500.00 (equivalent of US$16,750,000.00) are duly covered by BIR-registered VAT ORs which are compliant with the invoicing requirements under the NIRC of 1997, as amended, and the implementing regulations, to wit:[90]

Exhibit No.	**OR Date**	**OR No.**	**CLIENT**	**Amount In US Dollar ($)**	**Conversion Rate** (Php)	**Amount In Philippine Peso** (Php)
"P-26-1"	9 January 2018	OR No. 0119	ASURION INSURANCE SERVICES INC.	850,000.00	50.04	42,534,000.00
"P-26-2"	7 February 2018	OR No. 0120	ASURION INSURANCE SERVICES INC.	1,200,000.00	51.17	61,404,000.00
"P-26-3"	8 March 2018	OR No. 0121	ASURION INSURANCE SERVICES INC.	1,650,000.00	51.84	85,536,000.00
"P-26-5"	6 April 2018	OR No. 0122	ASURION INSURANCE SERVICES INC.	1,350,000.00	52.18	70,443,000.00
"P-26-6"	4 May 2018	OR No. 0123	ASURION INSURANCE SERVICES INC.	1,100,000.00	52.18	57,398,000.00
"P-26-7"	6 June 2018	OR No. 0124	ASURION INSURANCE SERVICES INC.	1,850,000.00	53.46	98,901,000.00
"P-26-8"	6 July 2018	OR No. 0125	ASURION INSURANCE SERVICES INC.	1,100,000.00	53.46	58,806,000.00
"P-26-9"	8 August 2018	OR No. 0126	ASURION INSURANCE SERVICES INC.	1,500,000.00	53.23	79,845,000.00

[90] As summarized in Exhibit "P-19", Annex 1, Docket – Vol. I, p. 359.

"P-26-10"	6 September 2018	OR No. 0127	ASURION INSURANCE SERVICES INC.	1,200,000.00	53.47	64,164,000.00
"P-26-12"	9 October 2018	OR No. 0128	ASURION INSURANCE SERVICES INC.	1,100,000.00	54.32	59,752,000.00
"P-26-14"	6 November 2018	OR No. 0130	ASURION INSURANCE SERVICES INC.	2,150,000.00	53.57	115,175,500.00
"P-26-16"	5 December 2018	OR No. 0132	ASURION INSURANCE SERVICES INC.	1,700,000.00	52.55	89,335,000.00
			Total	**16,750,000.00**		**883,293,500.00**

In sum, petitioner has satisfied the *fourth* essential element and, consequently, the *fourth* and *fifth* requisites, and has valid zero-rated sales/receipts, but only in the amount of Php883,293,500.00, representing its sales to Asurion Insurance Services, Inc. for the CY 2018.

The input VAT being claimed are not transitional input taxes.

Petitioner's input VAT claims are not transitional input taxes, as provided for under Section 111(A) of the NIRC of 1997, as amended, to wit:

> "SEC. 111. *Transitional/Presumptive Input Tax Credits.* –
>
> (A) *Transitional Input Tax Credits.* – A person who becomes liable to value-added tax or any person who elects to be a VAT-registered person shall, subject to the filing of an inventory according to rules and regulations prescribed by the Secretary of Finance, upon recommendation of the Commissioner, be allowed input tax on his beginning inventory of goods, materials and supplies equivalent to two percent (2%) of the value of such inventory or the actual value-added tax paid on such goods, materials and supplies, whichever is higher, which shall be creditable against the output tax."

Transitional input tax credit operates to benefit newly VAT-registered persons, whether or not they previously paid taxes in the acquisitions of their beginning inventory of goods, materials and supplies. During the period of transition from non-VAT to VAT status, the transitional input tax credit serves to alleviate the impact of the VAT on the taxpayer.[91]

Since there is no showing that the claimed input taxes are transitional input VAT, petitioner has complied with the *sixth* requisite for the grant of an input VAT refund.

Not all of petitioner's input VAT being claimed for refund were duly substantiated.

Anent the *seventh* requisite in claiming VAT refund, petitioner must provide supporting documents to prove that the input taxes claimed for refund for the four (4) quarters of CY 2018 were actually due or paid, pursuant to Section 110(A) of the NIRC, as amended, which provides:

> "SEC. 110. *Tax Credits.* —
>
> (A) *Creditable input Tax.* —
>
> (1) Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax:
>
> (a) Purchase or importation of goods:
>
> (i) For sale; or
>
> (ii) For conversion into or intended to form part of a finished product for sale including packaging materials; or
>
> (iii) For use as supplies in the course of business; or
>
> (iv) For use as materials supplied in the sale of service; or
>
> (v) For use in trade or business for which deduction for depreciation or amortization is allowed under this Code.

---

[91] *Fort Bonifacio Development Corporation v. Commissioner of Internal Revenue,* G.R. Nos. 158885 and 170680, April 02, 2008.

(b) Purchase of services on which a value-added tax has actually been paid.

(2) The input tax on domestic purchase or importation of goods or properties by a VAT-registered person shall be creditable:

(a) To the purchaser upon consummation of sale and on importation of goods or properties; and

(b) To the importer upon payment of the value-added tax prior to the release of the goods from the custody of the Bureau of Customs.

Provided, That the input tax on goods purchased or imported in a calendar month for use in trade or business for which deduction for depreciation is allowed under this Code, shall be spread evenly over the month of acquisition and the fifty-nine (59) succeeding months if the aggregate acquisition cost for such goods, excluding the VAT component thereof, exceeds One Million pesos (P1,000,000): *Provided, however*, That if the estimated useful life of the capital good is less than five (5) years, as used for depreciation purposes, then the input VAT shall be spread over such a shorter period: *Provided, finally,* That in the case of purchase of services, lease or use of properties, the input tax shall be creditable to the purchaser, lessee or licensee upon payment of the compensation, rental, royalty or fee."

The above provisions are implemented by Sections 4.110-1 to 4.110-3 of RR No. 16-2005, as amended, which provide:

"SECTION 4.110-1. *Credits for Input Tax.* — 'Input tax' means the VAT due on or paid by a VAT-registered person on importation of goods or local purchases of goods, properties, or services, including lease or use of properties, in the course of his trade or business. It shall also include the transitional input tax and the presumptive input tax determined in accordance with Sec. 111 of the Tax Code.

It includes input taxes which can be directly attributed to transactions subject to the VAT plus a ratable portion of any input tax which cannot be directly attributed to either the taxable or exempt activity.

Any input tax on the following transactions evidenced by a VAT invoice or official receipt issued by a VAT-registered person in accordance with Secs. 113 and 237 of the Tax Code shall be creditable against the output tax:

(a) Purchase or importation of goods:

(1) For sale; or

(2) For conversion into or intended to form part of a finished product for sale including packaging materials; or

(3) For use as supplies in the course of business; or

(4) For use as materials supplied in the sale of services; or

(5) For use in trade or business for which deduction for depreciation or amortization is allowed under the Tax Code,

(b) Purchase of real properties for which a VAT has actually been paid;

(c) Purchase of services in which a VAT has actually been paid.

(d) Transactions "deemed sale" under Sec. 106 (B) of the Tax Code;

(e) Transitional input tax allowed under Sec. 4.111 (a) of these Regulations;

(f) Presumptive input tax allowed under Sec. 4.111 (b) of these Regulations;

(g) Transitional input tax credits allowed under the transitory and other provisions of these Regulations.

SEC. 4.110-2. *Persons Who Can Avail of the Input Tax Credit.* – The input tax credit on importation of goods or local purchases of goods, properties or services by a VAT-registered person shall be creditable:

(a) To the importer upon payment of VAT prior to the release of goods from customs custody;

(b) To the purchaser of the domestic goods or properties upon consummation of the sale; or

(c) To the purchaser of services or the lessee or licensee upon payment of the compensation, rental, royalty or fee.

SEC. 4.110-3. *Claim for Input Tax on Depreciable Goods.* — Where a VAT-registered person purchases or imports capital goods, which are depreciable assets for income tax purposes, the aggregate acquisition cost of which (exclusive of VAT) in a calendar month exceeds One Million pesos (P1,000,000.00), regardless of the acquisition cost of each capital good, shall be claimed as credit against output tax in the following manner:

(a) If the estimated useful life of the capital good is five (5) years or more – The input tax shall be spread evenly over a period of sixty (60) months and the claim for input tax credit will commence in the calendar month when the capital good is acquired. The total input taxes on purchases or importations of this type of capital goods shall be divided by 60 and the quotient will be the amount to be claimed monthly.

(b) If the estimated useful life of a capital good is less than five (5) years – The input tax shall be spread evenly on a monthly basis by dividing the input tax by the actual number of months comprising the estimated useful life of the capital good. The claim for input tax credit shall commence in the calendar month that the capital goods were acquired.

Where the aggregate acquisition cost (exclusive of VAT) of the existing or finished depreciable capital goods purchased or imported during any calendar month does not exceed one million

✓

pesos (P1,000,000.00), the total input taxes will be allowable as credit against output tax in the month of acquisition.

Capital goods or properties refers to goods or properties with estimated useful life greater than one (1) year and which are treated as depreciable assets under Sec. 34(F) of the Tax Code, used directly or indirectly in the production or sale of taxable goods or services.

The aggregate acquisition cost of depreciable assets in any calendar month refers to the total price, excluding the VAT, agreed upon for one or more assets acquired and not on the payments actually made during the calendar month. Thus, an asset acquired on installment for an acquisition cost of more than P1,000,000.00, excluding the VAT, will be subject to the amortization of input tax despite the fact that the monthly payments/installments may not exceed P1,000,000.00.

Construction in progress (CIP) is the cost of construction work which is not yet completed. CIP is not depreciated until the asset is placed in service. Normally, upon completion, a CIP item is reclassified and the reclassified asset is capitalized and depreciated.

CIP is considered, for purposes of claiming input tax, as a purchase of service, the value of which shall be determined based on the progress billings. Until such time the construction has been completed, it will not qualify as capital goods as herein defined, in which case, input tax credit on such transaction can be recognized in the month the payment was made: *Provided*, that an official receipt of payment has been issued based on the progress billings.

In case of contract for the sale of service where only the labor will be supplied by the contractor and the materials will be purchased by the contractee from other suppliers, input tax credit on the labor contracted shall still be recognized on the month the payment was made based on progress billings while input tax on the purchase of materials shall be recognized at the time the materials were purchased.

(a) The amortization of the input VAT shall only be allowed until December 31, 2021 after which taxpayers with unutilized input VAT on capital goods purchased or imported shall be allowed to apply the same as scheduled until fully utilized: *Provided*, That in the case of purchase of services, lease or use of properties, the input tax shall be creditable to the purchaser, lessee or licensee upon payment of the compensation, rental, royalty or fee.

xxx xxx xxx

Once the input tax has already been claimed while the construction is still in progress, no additional input tax can be claimed upon completion of the asset when it has been reclassified as a depreciable capital asset and depreciated."

Relative thereto, Section 4.110-8 of RR No. 16-2005 provides for the substantiation requirements of input tax credits, as follows:

"SEC. 4.110-8. *Substantiation of Input Tax Credits.* –

(a) Input taxes for the importation of goods or the domestic purchase of goods, properties or services is made in the course of trade or business, whether such input taxes shall be credited against zero-rated sale, non-zero-rated sales, or subjected to the 5% Final Withholding VAT, must be substantiated and supported by the following documents, and must be reported in the information returns required to be submitted to the Bureau:

(1) **For the importation of goods** - import entry or other equivalent document showing actual payment of VAT on the imported goods.

(2) **For the domestic purchase of goods and properties** – invoice showing the information required under Secs. 113 and 237 of the Tax Code.

(3) For the purchase of real property – public instrument i.e., deed of absolute sale, deed of conditional sale, contract/agreement to sell, etc., together with VAT invoice issued by the seller.

(4) **For the purchase of services** – official receipt showing the information required under Secs. 113 and 237 of the Tax Code.

r

A cash register machine tape issued to a registered buyer shall constitute valid proof of substantiation of tax credit only if it shows the information required under Secs. 113 and 237 of the Tax Code."

Verily, to prove entitlement to credits for input taxes due or paid, petitioner must not only present the supporting documents prescribed under Section 4.110-8 of RR No. 16-2005, but also, these documents must comply with the invoicing requirements under Sections 113(A) and (B), 237 and 238 of the NIRC of 1997, as amended, as implemented by Section 4.113-1(A) and (B) of RR No. 16-2005.

For the four (4) quarters of CY 2018, petitioner reported unutilized input VAT of Php21,616,914.71 arising from its amortization of input tax on purchases of capital goods exceeding Php1Milion, domestic purchases of goods other than capital goods, domestic purchases of services, and services rendered by non-residents, which is the subject of the present claim for refund, as shown below:

	1st Quarter (Exhibit "P-9-2")	**2nd Quarter** (Exhibit "P-9-4")	**3rd Quarter** (Exhibit "P-9-6")	**4th Quarter** (Exhibit "P-9-8")	**CY 2018**
Input tax deferred on capital goods exceeding Php1Million from previous quarter	Php8,926,236.51	Php8,405,290.39	Php7,705,883.19	Php7,076,596.46	Php8,926,236.51
Add: Purchases of capital goods exceeding Php1Million this quarter	597,196.80	577,671.43	546,593.08	412,937.15	2,134,398.46
Less: Input tax on purchases of capital goods exceeding Php1Million deferred for the succeeding period	8,405,290.39	7,705,883.19	7,076,596.46	6,429,585.01	6,429,585.01
Amortization of input tax	Php1,118,142.92	Php1,277,078.63	Php1,175,879.81	Php1,059,948.60	Php4,631,049.96

ᴺ

on capital goods exceeding Php1Million this quarter					
Add: Input VAT from Current Transactions:					
Domestic purchases of goods other than capital goods	106,723.31	335,011.04	280,454.19	523,909.75	1,246,098.29
Domestic purchases of services	2,778,311.84	3,241,061.39	3,314,938.95	6,390,788.22	15,725,100.40
Services rendered by non-residents	-	-	14,666.06	-	14,666.06
Amortization of Input Tax from Purchases of Capital Good exceeding P1 Million	1,118,142.92	1,277,078.63	1,175,879.81	1,059,948.60	4,631,049.96
Excess and unutilized input tax	**Php4,003,178.07**	**Php4,853,151.06**	**Php4,785,939.01**	**Php7,974,646.57**	**Php21,616,914.71**

Upon examination of petitioner's input VAT claim and the related supporting documents, the Court-commissioned ICPA, SGV & Co., in its *Report* dated April 18, 2022, recommended the disallowance of the following input taxes totalling Php6,547,175.06, detailed as follows:[92]

Exhibit No. Reference	Description	Amount
Input VAT from Domestic Purchases of Goods and Services		
"P-29" and "P-19", Annex 4	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services supported by VAT ORs dated outside of calendar year 2018	Php 550,276.10
"P-30" and "P-19", Annex 5	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services	107,550.41

[92] Docket, Exhibit "P-19", pp. 13 to 14, pp. 355 to 356.

r

	supported by VAT ORs that are undated/ with incomplete date	
"P-31" and "P-19", Annex 6	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services supported by VAT ORs with no valid ATP	439.29
"P-32" and "P-19", Annex 7	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services supported by VAT ORs with incorrect/missing/incomplete Company's name	149,283.57
"P-33" and "P-19", Annex 8	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services supported by VAT ORs with incorrect/missing/incomplete Company's TIN	123,742.60
"P-34" and "P-19", Annex 9	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services supported by VAT ORs with incorrect/missing/incomplete Company's registered address	225,347.12
"P-35" and "P-19", Annex 10	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services supported by VAT ORs where amount of VAT is not separately shown/incorrectly shown	374,080.15
"P-36" and "P-19", Annex 11	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services supported by VAT ORs that are not original copies	1,833.44
"P-37" and "P-19", Annex 12	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services supported by VAT ORs with corrections but without countersignature	1,648.04
"P-38" and "P-19", Annex 13	Input VAT from domestic purchases of goods supported by VAT invoices and domestic purchases of services	21,273.99

	supported by VAT ORs with unreadable details	
"P-39" and "P-19", Annex 14	Input VAT from domestic purchase of goods without VAT invoices and domestic purchases of services without VAT ORs but supported by other documents	675,725.76
"P-19", Annex 15	Input VAT from domestic purchases of goods and domestic purchases of services not supported by any documents	71,275.14
Input VAT from Amortization of Input Tax on Capital Goods exceeding Php1,000,000 – Current Purchases		
"P-44" and "P-19", Annex 20	Amortized input VAT from purchases of capital goods exceeding ₱1,000,000 supported by VAT invoices that are not original copies	2,337.50
"P-45" and "P-19", Annex 21	Amortized input VAT from purchases of capital goods exceeding ₱1,000,000 supported by VAT invoices that are undated	2,725.00
"P-46" and "P-19". Annex 22	Amortized input VAT from purchases of capital goods exceeding ₱1,000,000 not supported by VAT invoices	4,981.18
Input VAT from Amortization of Input Tax on Capital Goods exceeding Php1,000,000 – Purchases from Prior Periods		
"P-19", Annex 23	Amortized input VAT from purchases of capital goods exceeding ₱1,000,000 supported by original copies of VAT invoices issued in the name of the Company with complete TIN, address, valid ATP and are dated in the same quarter when the initial input VAT amortization was claimed based on the 2017 ICPA report (CTA Case No. 10121)	2,932,992.89
"P-19". Annex 24	Amortized input VAT from purchases of capital goods exceeding ₱1,000,000 not supported by VAT invoices based on the 2017 ICPA report (CTA Case No. 10121)	727,452.17
"P-19", Annex 25	Amortized input VAT from purchases of capital goods exceeding ₱1,000,000 supported by VAT invoices but have issues on invoicing requirements (e.g.,	574,210.71

	TIN, address and ATP) based on the 2017 ICPA report (CTA Case No. 10121)	
	Total	**Php6,547,175.06**

The Court agrees that the above input VAT of Php6,547,175.06 must be disallowed for failure to comply with the invoicing and substantiation requirements under the VAT law and regulations.

In addition, input VAT in the amount of Php11,892,007.95 shall be disallowed for the following reasons:

Exhibit No.	Date	Invoice No. / OR No.	Name of Supplier	Tax Base	Input VAT
1) Purchases of services supported by VAT ORs but the nature of the services is not indicated thereon					
"P-27-131"	15 February 2018	OR No. 2-01281331	AYALA PROPERTY MANAGEMENT CORP	196.42	23.57
"P-27-133"	10 January 2018	OR No. 4167	BV CUISINE INC	2,928.58	351.43
"P-27-134"	18 January 2018	OR No. 4195	BV CUISINE INC	2,714.00	325.68
"P-27-135"	24 January 2018	OR No. 4224	BV CUISINE INC	3,044.58	365.35
"P-27-136"	28 February 2018	OR No. 4356	BV CUISINE INC	6,459.75	775.17
"P-27-139"	26 January 2018	OR No. 2979	Continental Rental & Tours. Inc.	10,150.00	1,218.00
"P-27-139"	26 January 2018	OR No. 2979	Continental Rental & Tours. Inc.	2,500.00	300.00
"P-27-139"	26 January 2018	OR No. 2979	Continental Rental & Tours. Inc.	3,300.00	396.00
"P-27-139"	26 January 2018	OR No. 2979	Continental Rental & Tours. Inc.	3,300.00	396.00
"P-27-150"	14 February 2018	OR No. 3543684	GLOBE TELECOM	329,523.08	39,542.77
"P-27-151"	14 March 2018	OR No. 3556544	GLOBE TELECOM	320,192.83	38,423.14
"P-27-152"	19 February 2018	OR No. 0786215	INNOVE COMMUNICATION S INC	4,008.08	480.97
"P-27-153"	14 February 2018	OR No. 0782139	INNOVE COMMUNICATION S INC	4,075.08	489.01
"P-27-154"	14 March 2018	OR No. 0796167	INNOVE COMMUNICATION S INC	4,209.00	505.08

r

"P-27-155"	2 March 2018	OR No. 0021426	INTELLICARE	45,837.00	5,500.44
"P-27-156"	13 March 2018	OR No. 0022027	INTELLICARE	38,763.75	4,651.65
"P-27-156"	13 March 2018	OR No. 0022027	INTELLICARE	10,688.92	1,282.67
"P-27-156"	13 March 2018	OR No. 0022027	INTELLICARE	7,428.92	891.47
"P-27-156"	13 March 2018	OR No. 0022027	INTELLICARE	6,515.17	781.82
"P-27-156"	13 March 2018	OR No. 0022027	INTELLICARE	10,688.92	1,282.67
"P-27-156"	13 March 2018	OR No. 0022027	INTELLICARE	33,791.83	4,055.02
"P-27-156"	13 March 2018	OR No. 0022027	INTELLICARE	900.00	108.00
"P-27-156"	13 March 2018	OR No. 0022027	INTELLICARE	600.00	72.00
"P-27-165"	28 March 2018	OR No. 0002059	Monster com Philippines	235,000.00	28,200.00
"P-27-169"	8 January 2018	OR No. 121497	RAJAH TRAVEL CORPORATION	1,320.00	158.40
"P-27-170"	31 January 2018	OR No. 123683	RAJAH TRAVEL CORPORATION	4,400.00	528.00
"P-27-171"	22 February 2018	OR No. 125774	RAJAH TRAVEL CORPORATION	1,320.00	158.40
"P-27-172"	7 March 2018	OR No. 127244	RAJAH TRAVEL CORPORATION	4,400.00	528.00
"P-27-173"	7 March 2018	OR No. 127245	RAJAH TRAVEL CORPORATION	4,400.00	528.00
"P-27-180"	24 January 2018	OR No. 0002172	TESORO ALEGRE INC	154,880.00	18,585.60
"P-27-180"	24 January 2018	OR No. 0002172	TESORO ALEGRE INC	5,142,521.08	617,102.53
"P-27-181"	22 February 2018	OR No. 0002224	TESORO ALEGRE INC	154,969.25	18,596.31
"P-27-181"	22 February 2018	OR No. 0002224	TESORO ALEGRE INC	821,418.25	98,570.19
"P-27-181"	22 February 2018	OR No. 0002224	TESORO ALEGRE INC	5,142,521.08	617,102.53
"P-27-182"	28 March 2018	OR No. 0002270	TESORO ALEGRE INC	822,194.50	98,663.34
"P-27-182"	28 March 2018	OR No. 0002270	TESORO ALEGRE INC	155,813.92	18,697.67
"P-27-182"	28 March 2018	OR No. 0002270	TESORO ALEGRE INC	5,142,521.08	617,102.53
"P-27-184"	15 January 2018	OR No. 0005829	THE REAL AMERICAN DOUGHNUT COMPANY INC	2,812.50	337.50
"P-27-188"	8 March 2018	OR No. 0007162	THE REAL AMERICAN	2,535.75	304.29

µ

			DOUGHNUT COMPANY INC		
"P-27-191"	8 March 2018	OR No. 13884	Vallum Security Services Corp.	27,994.17	3,359.30
"P-27-195"	2 May 2018	OR No. 0837	ADAMANTIUM GROUP PHILS INC	920.50	110.46
"P-27-197"	3 April 2018	OR No. 0020185	BEYOND CONCEPTS INC	611.58	73.39
"P-27-198"	19 April 2018	OR No. 0002587	BISTRO ITALIANO CORP	1,982.17	237.86
"P-27-200"	12 April 2018	OR No. 15703	BV CUISINE INC	1,114.33	133.72
"P-27-201"	4 May 2018	OR No. 18603	BV CUISINE INC	330.33	39.64
"P-27-202"	7 May 2018	OR No. 0976	BV CUISINE INC	567.00	68.04
"P-27-203"	8 May 2018	OR No. 0984	BV CUISINE INC	1,035.75	124.29
"P-27-204"	9 May 2018	OR No. 0992	BV CUISINE INC	616.08	73.93
"P-27-205"	24 May 2018	OR No. 1067	BV CUISINE INC	763.33	91.60
"P-27-206"	22 May 2018	OR No. 1054	BV CUISINE INC	2,464.17	295.70
"P-27-209"	30 April 2018	OR No. 3735424	CIGNAL TV INC	2,794.67	335.36
"P-27-210"	30 April 2018	OR No. 3735423	CIGNAL TV INC	3,598.25	431.79
"P-27-211"	20 June 2018	OR No. 3880356	CIGNAL TV INC	1,397.33	167.68
"P-27-212"	20 June 2018	OR No. 3880357	CIGNAL TV INC	1,397.33	167.68
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	62,449.00	7,493.88
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	19,550.00	2,346.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	5,280.00	633.60
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	5,720.00	686.40
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	4,840.00	580.80
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	4,950.00	594.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	4,950.00	594.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	5,390.00	646.80
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	5,390.00	646.80
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,300.00	396.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,050.00	366.00

"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	4,050.00	486.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	4,510.00	541.20
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	20,180.00	2,421.60
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	5,940.00	712.80
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,300.00	396.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,450.00	414.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,300.00	396.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,950.00	474.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	2,950.00	354.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,300.00	396.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,050.00	366.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,300.00	396.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,550.00	426.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	3,300.00	396.00
"P-27-215"	18 May 2018	OR No. 3611	Continental Rental & Tours. Inc.	5,720.00	686.40
"P-27-221"	19 April 2018	OR No. 001526	EMPIRE AUTOMATION PHILIPPINES INC	1,716.67	206.00
"P-27-230"	5 May 2018	OR No. 0804698	INNOVE COMMUNICATION S INC	3,974.67	476.96
"P-27-230"	5 May 2018	OR No. 0804698	INNOVE COMMUNICATION S INC	835,900.00	100,308.00
"P-27-231"	1 June 2018	OR No. 0817211	INNOVE COMMUNICATION S INC	4,287.08	514.45
"P-27-231"	1 June 2018	OR No. 0817211	INNOVE COMMUNICATION S INC	87,000.00	10,440.00
"P-27-232"	6 June 2018	OR No. 0018518	INTELLICARE	43,887.50	5,266.50
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	11,835.25	1,420.23
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	18,007.92	2,160.95

"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	14,980.75	1,797.69
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	24,941.42	2,992.97
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	7,090.58	850.87
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	7,890.17	946.82
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	3,545.33	425.44
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	3,545.33	425.44
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	3,945.08	473.41
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	3,545.25	425.43
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	7,490.42	898.85
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	6,002.67	720.32
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	12,470.67	1,496.48
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	3,945.08	473.41
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	4,430.50	531.66
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	9,289.42	1,114.73
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	4,430.58	531.67
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	9,289.42	1,114.73
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	4,430.58	531.67
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	13,291.58	1,594.99
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	18,578.83	2,229.46
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	14,148.33	1,697.80
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	8,861.08	1,063.33
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	7,798.33	935.80
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	8,861.08	1,063.33
"P-27-233"	6 June 2018	OR No. 0018516	INTELLICARE	3,300.00	396.00
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	5,144.42	617.33
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	5,144.42	617.33

"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	5,144.42	617.33
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	5,144.42	617.33
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	12,986.67	1,558.40
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	16,947.75	2,033.73
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	10,288.92	1,234.67
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	10,288.92	1,234.67
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	8,742.50	1,049.10
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	28,670.83	3,440.50
"P-27-234"	6 June 2018	OR No. 0018515	INTELLICARE	135,459.92	16,255.19
"P-27-235"	6 June 2018	OR No. 0018517	INTELLICARE	41,579.42	4,989.53
"P-27-252"	19 April 2018	OR No. 0007464	OLIVE MAINTENANCE SERVICES INC	98,150.33	11,778.04
"P-27-252"	19 April 2018	OR No. 0007464	OLIVE MAINTENANCE SERVICES INC	97,372.83	11,684.74
"P-27-252"	19 April 2018	OR No. 0007464	OLIVE MAINTENANCE SERVICES INC	73,278.17	8,793.38
"P-27-252"	19 April 2018	OR No. 0007464	OLIVE MAINTENANCE SERVICES INC	10,426.67	1,251.20
"P-27-253"	9 May 2018	OR No. 0007481	OLIVE MAINTENANCE SERVICES INC	10,426.67	1,251.20
"P-27-253"	9 May 2018	OR No. 0007481	OLIVE MAINTENANCE SERVICES INC	11,228.67	1,347.44
"P-27-253"	9 May 2018	OR No. 0007481	OLIVE MAINTENANCE SERVICES INC	104,182.00	12,501.84
"P-27-258"	1 June 2018	OR No. 8853	PROPERTY MAINTENANCE AND GARDENS INC	7,589.25	910.71
"P-27-258"	1 June 2018	OR No. 8853	PROPERTY MAINTENANCE AND GARDENS INC	7,589.25	910.71
"P-27-259"	10 April 2018	OR No. 130479	RAJAH TRAVEL CORPORATION	1,320.00	158.40

"P-27-260"	11 April 2018	OR No. 130575	RAJAH TRAVEL CORPORATION	1,320.00	158.40
"P-27-261"	20 April 2018	OR No. 129278	RAJAH TRAVEL CORPORATION	1,320.00	158.40
"P-27-262"	13 April 2018	OR No. 130978	RAJAH TRAVEL CORPORATION	1,320.00	158.40
"P-27-275"	12 April 2018	OR No. 0001168	SHAKEYS PIZZA ASIA VENTURES INC	1,238.67	148.64
"P-27-280"	25 June 2018	OR No. 0002371	TESORO ALEGRE INC	955,340.33	114,640.84
"P-27-280"	25 June 2018	OR No. 0002371	TESORO ALEGRE INC	787,348.58	94,481.83
"P-27-280"	25 June 2018	OR No. 0002371	TESORO ALEGRE INC	152,800.00	18,336.00
"P-27-280"	25 June 2018	OR No. 0002371	TESORO ALEGRE INC	5,142,521.08	617,102.53
"P-27-290"	7 June 2018	OR No. 0169271	TKKK RESTAURANT CORPORATION	7,285.33	874.24
"P-27-292"	22 May 2018	OR No. 0109689	UBIX	7,806.75	936.81
"P-27-292"	22 May 2018	OR No. 0109689	UBIX	9,127.08	1,095.25
"P-27-293"	19 April 2018	OR No. 140666	Vallum Security Services Corp.	25,259.50	3,031.14
"P-27-293"	19 April 2018	OR No. 140666	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-293"	19 April 2018	OR No. 140666	Vallum Security Services Corp.	31,090.83	3,730.90
"P-27-294"	18 May 2018	OR No. 14158	Vallum Security Services Corp.	1,165.67	139.88
"P-27-295"	14 June 2018	OR No. 14176	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-295"	14 June 2018	OR No. 14176	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-295"	14 June 2018	OR No. 14176	Vallum Security Services Corp.	29,860.42	3,583.25
"P-27-295"	14 June 2018	OR No. 14176	Vallum Security Services Corp.	27,994.17	3,359.30
"P-27-295"	14 June 2018	OR No. 14176	Vallum Security Services Corp.	27,994.17	3,359.30
"P-27-295"	14 June 2018	OR No. 14176	Vallum Security Services Corp.	31,090.83	3,730.90
"P-27-295"	14 June 2018	OR No. 14176	Vallum Security Services Corp.	582.92	69.95
"P-27-295"	14 June 2018	OR No. 14176	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-297"	7 June 2018	OR No. 0001838	Volenday inc	25,189.92	3,022.79
"P-27-297"	7 June 2018	OR No. 0001838	Volenday inc	74,873.42	8,984.81

"P-27-297"	7 June 2018	OR No. 0001838	Volenday inc	67,277.25	8,073.27
"P-27-297"	7 June 2018	OR No. 0001838	Volenday inc	59,541.83	7,145.02
"P-27-297"	7 June 2018	OR No. 0001838	Volenday inc	59,541.83	7,145.02
"P-27-300"	29 May 2018	OR No. 09237	YELLOW CAB FOOD CORP	4,329.50	519.54
"P-27-301"	27 April 2018	OR No. 09158	YELLOW CAB FOOD CORP	2,101.75	252.21
"P-27-304"	4 September 2018	OR No. 0045613	ALI MAKATI HOTEL PROPERTY INC FAIRMONT RAFFLES HOTEL MAKATI	720,000.00	86,400.00
"P-27-305"	6 September 2018	OR No. 0013279	ALVIN BENEDICT B MAGPANTAY	6,562.50	787.50
"P-27-311"	12 July 2018	OR No. 0096	BV CUISINE INC	745.50	89.46
"P-27-312"	18 September 2018	OR No. 2669	BV CUISINE INC	1,443.83	173.26
"P-27-313"	13 August 2018	OR No. 2508	BV CUISINE INC	4,084.58	490.15
"P-27-314"	16 August 2018	OR No. 2532	BV CUISINE INC	9,508.75	1,141.05
"P-27-316"	22 August 2018	OR No. 4672995	CIGNAL TV INC	1,799.08	215.89
"P-27-317"	22 August 2018	OR No. 4672993	CIGNAL TV INC	1,397.33	167.68
"P-27-318"	22 August 2018	OR No. 4672994	CIGNAL TV INC	1,799.08	215.89
"P-27-319"	22 August 2018	OR No. 4672992	CIGNAL TV INC	1,397.33	167.68
"P-27-320"	25 September 2018	OR No. 4674622	CIGNAL TV INC	1,397.33	167.68
"P-27-321"	25 September 2018	OR No. 4674623	CIGNAL TV INC	1,799.08	215.89
"P-27-326"	17 August 2018	OR No. 14717	Delta Neosolutions Inc	110,514.00	13,261.68
"P-27-327"	17 August 2018	OR No. 14716	Delta Neosolutions Inc	11,800.00	1,416.00
"P-27-328"	28 September 2018	OR No. 14838	Delta Neosolutions Inc	100,272.83	12,032.74
"P-27-336"	17 July 2018	OR No. 001574	EMPIRE AUTOMATION PHILIPPINES INC	5,000.00	600.00

"P-27-336"	17 July 2018	OR No. 001574	EMPIRE AUTOMATION PHILIPPINES INC	6,400.50	768.06
"P-27-336"	17 July 2018	OR No. 001574	EMPIRE AUTOMATION PHILIPPINES INC	1,134.00	136.08
"P-27-337"	16 August 2018	OR No. 001590	EMPIRE AUTOMATION PHILIPPINES INC	28,144.33	3,377.32
"P-27-340"	25 July 2018	OR No. 3650328	GLOBE TELECOM INC	336,486.08	40,378.33
"P-27-340"	25 July 2018	OR No. 3650328	GLOBE TELECOM INC	381,354.08	45,762.49
"P-27-341"	4 September 2018	OR No. 0000071	GM Joe Logistics Corp.	89,300.00	10,716.00
"P-27-344"	4 September 2018	OR No. 0001499	HOBINGSU LK CAFÉ INC	991.08	118.93
"P-27-345"	8 August 2018	OR No. 0906763	INNOVE COMMUNICATION S INC	87,000.00	10,440.00
"P-27-346"	17 September 2018	OR No. 0896110	INNOVE COMMUNICATION S INC	87,000.00	10,440.00
"P-27-347"	3 September 2018	OR No. 0030857	INTELLICARE	5,800.00	696.00
"P-27-347"	3 September 2018	OR No. 0030857	INTELLICARE	3,492.50	419.10
"P-27-347"	3 September 2018	OR No. 0030857	INTELLICARE	3,492.50	419.10
"P-27-347"	3 September 2018	OR No. 0030857	INTELLICARE	7,956.00	954.72
"P-27-347"	3 September 2018	OR No. 0030857	INTELLICARE	1,746.25	209.55
"P-27-347"	3 September 2018	OR No. 0030857	INTELLICARE	3,978.00	477.36
"P-27-347"	3 September 2018	OR No. 0030857	INTELLICARE	1,746.25	209.55
"P-27-348"	3 September 2018	OR No. 0030858	INTELLICARE	44,200.92	5,304.11
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	97,670.58	11,720.47

"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	9,624.58	1,154.95
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	97,670.58	11,720.47
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	1,612.92	193.55
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	11,429.25	1,371.51
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	99,576.42	11,949.17
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	620.33	74.44
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	10,667.25	1,280.07
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	104,086.67	12,490.40
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	3,052.17	366.26
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	11,479.33	1,377.52
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	97,376.83	11,685.22
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	10,426.67	1,251.20
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	83,452.08	10,014.25
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	69,512.92	8,341.55
"P-27-358"	20 July 2018	OR No. 0007564	OLIVE MAINTENANCE SERVICES INC	70,508.67	8,461.04
"P-27-359"	5 September 2018	OR No. 0007615	OLIVE MAINTENANCE SERVICES INC	97,670.58	11,720.47
"P-27-359"	5 September 2018	OR No. 0007615	OLIVE MAINTENANCE SERVICES INC	10,426.67	1,251.20

"P-27-359"	5 September 2018	OR No. 0007615	OLIVE MAINTENANCE SERVICES INC	6,069.67	728.36
"P-27-362"	7 September 2018	OR No. 0170512	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-362"	7 September 2018	OR No. 0170512	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-362"	7 September 2018	OR No. 0170512	Philscan Travel and Tours Inc	2,900.00	348.00
"P-27-362"	7 September 2018	OR No. 0170512	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-362"	7 September 2018	OR No. 0170512	Philscan Travel and Tours Inc	4,800.00	576.00
"P-27-362"	7 September 2018	OR No. 0170512	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-362"	7 September 2018	OR No. 0170512	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-363"	20 July 2018	OR No. 0169749	Philscan Travel and Tours, Inc.	4,800.00	576.00
"P-27-363"	20 July 2018	OR No. 0169749	Philscan Travel and Tours, Inc.	1,500.00	180.00
"P-27-363"	20 July 2018	OR No. 0169749	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-27-363"	20 July 2018	OR No. 0169749	Philscan Travel and Tours, Inc.	1,200.00	144.00
"P-27-363"	20 July 2018	OR No. 0169749	Philscan Travel and Tours, Inc.	1,200.00	144.00
"P-27-364"	10 September 2018	OR No. 09030	PROPERTY MAINTENANCE AND GARDENS INC	7,589.25	910.71
"P-27-364"	10 September 2018	OR No. 09030	PROPERTY MAINTENANCE AND GARDENS INC	7,589.25	910.71
"P-27-367"	26 September 2018	OR No. 0021540	RG MANABAT AND COMPANY	16,071.42	1,928.57
"P-27-376"	26 July 2018	OR No. 0002405	TESORO ALEGRE INC	152,800.00	18,336.00
"P-27-376"	26 July 2018	OR No. 0002405	TESORO ALEGRE INC	5,142,521.08	617,102.53
"P-27-377"	24 August 2018	OR No. 0002458	TESORO ALEGRE INC	745,775.75	89,493.09

r

"P-27-377"	24 August 2018	OR No. 0002458	TESORO ALEGRE INC	725,371.67	87,044.60
"P-27-377"	24 August 2018	OR No. 0002458	TESORO ALEGRE INC	152,844.67	18,341.36
"P-27-377"	24 August 2018	OR No. 0002458	TESORO ALEGRE INC	5,258,091.17	630,970.94
"P-27-378"	26 September 2018	OR No. 0002492	TESORO ALEGRE INC	163,006.42	19,560.77
"P-27-378"	26 September 2018	OR No. 0002492	TESORO ALEGRE INC	-4,000.00	-480.00
"P-27-378"	26 September 2018	OR No. 0002492	TESORO ALEGRE INC	5,366,438.08	643,972.57
"P-27-390"	18 December 2018	OR No. 0006908	360 AEVENT MANAGEMENT CORP	6,428.58	771.43
"P-27-393"	5 November 2018	OR No. 0045637	ALI MAKATI HOTEL PROPERTY INC FAIRMONT RAFFLES HOTEL MAKATI	461,619.92	55,394.39
"P-27-399"	18 October 2018	OR No. 3528	BV CUISINE INC	544.67	65.36
"P-27-400"	8 October 2018	OR No. 3470	BV CUISINE INC	2,865.25	343.83
"P-27-401"	21 November 2018	OR No. 4631	BV CUISINE INC	1,111.67	133.40
"P-27-402"	21 November 2018	OR No. 4635	BV CUISINE INC	11,957.92	1,434.95
"P-27-403"	21 November 2018	OR No. 4632	BV CUISINE INC	4,910.58	589.27
"P-27-404"	21 November 2018	OR No. 4634	BV CUISINE INC	1,705.83	204.70
"P-27-405"	21 November 2018	OR No. 4633	BV CUISINE INC	11,957.92	1,434.95
"P-27-407"	8 November 2018	OR No. 5524332	CIGNAL TV INC	1,397.33	167.68
"P-27-408"	8 November 2018	OR No. 5524331	CIGNAL TV INC	1,799.08	215.89
"P-27-409"	23 November 2018	OR No. 5525246	CIGNAL TV INC	1,397.33	167.68

"P-27-412"	21 November 2018	OR No. 15078	Delta Neosolutions Inc	89,195.17	10,703.42
"P-27-418"	22 November 2018	OR No. 0006743	DSV Air and Sea Inc	33,000.00	3,960.00
"P-27-434"	31 October 2018	OR No. 3708796	GLOBE TELECOM INC	362,027.17	43,443.26
"P-27-435"	22 November 2018	OR No. 3717598	GLOBE TELECOM INC	380,153.17	45,618.38
"P-27-436"	26 December 2018	OR No. 3730178	GLOBE TELECOM INC	362,302.08	43,476.25
"P-27-437"	13 November 2018	OR No. 0000083	GM Joe Logistics Corp.	24,107.17	2,892.86
"P-27-439"	23 November 2018	OR No. 5023	INFO VISION RESEARCH SYSTEMS INC	12,000.00	1,440.00
"P-27-441"	22 November 2018	OR No. 929781	INNOVE COMMUNICATION S INC	87,000.00	10,440.00
"P-27-442"	22 November 2018	OR No. 929780	INNOVE COMMUNICATION S INC	87,000.00	10,440.00
"P-27-443"	28 December 2018	OR No. 0037611	INTELLICARE	3,500.00	420.00
"P-27-443"	28 December 2018	OR No. 0037611	INTELLICARE	3,300.00	396.00
"P-27-444"	13 December 2018	OR No. 0036875	INTELLICARE	46,038.75	5,524.65
"P-27-444"	13 December 2018	OR No. 0036875	INTELLICARE	9,170.83	1,100.50
"P-27-444"	13 December 2018	OR No. 0036875	INTELLICARE	9,370.75	1,124.49
"P-27-444"	13 December 2018	OR No. 0036875	INTELLICARE	18,341.75	2,201.01
"P-27-444"	13 December 2018	OR No. 0036875	INTELLICARE	19,141.33	2,296.96
"P-27-445"	28 December 2018	OR No. 0037612	INTELLICARE	49,788.00	5,974.56

"P-27-445"	28 December 2018	OR No. 0037612	INTELLICARE	6,400.00	768.00
"P-27-445"	28 December 2018	OR No. 0037612	INTELLICARE	300.00	36.00
"P-27-445"	28 December 2018	OR No. 0037612	INTELLICARE	1,800.00	216.00
"P-27-445"	28 December 2018	OR No. 0037612	INTELLICARE	300.00	36.00
"P-27-447"	8 November 2018	OR No. 2805	JEONSOFT CORPORATION	17,000.00	2,040.00
"P-27-448"	9 November 2018	OR No. 2806	JEONSOFT CORPORATION	17,000.00	2,040.00
"P-27-449"	20 November 2018	OR No. 21122893	JOBSTREET	75,000.00	9,000.00
"P-27-475"	26 November 2018	OR No. 0321	Mr JA Printing and Giveaways	23,437.50	2,812.50
"P-27-479"	26 October 2018	OR No. 0035530	NORTHSTAR INTERNATIONAL TRAVEL INC	1,000.00	120.00
"P-27-480"	23 November 2018	OR No. 0007687	OLIVE MAINTENANCE SERVICES INC	372.25	44.67
"P-27-480"	23 November 2018	OR No. 0007687	OLIVE MAINTENANCE SERVICES INC	97,670.58	11,720.47
"P-27-480"	23 November 2018	OR No. 0007687	OLIVE MAINTENANCE SERVICES INC	12,085.92	1,450.31
"P-27-480"	23 November 2018	OR No. 0007687	OLIVE MAINTENANCE SERVICES INC	10,426.67	1,251.20
"P-27-480"	23 November 2018	OR No. 0007687	OLIVE MAINTENANCE SERVICES INC	107,993.50	12,959.22
"P-27-480"	23 November 2018	OR No. 0007687	OLIVE MAINTENANCE SERVICES INC	248.17	29.78
"P-27-486"	26 October 2018	OR No. 0159262	Philscan Travel and Tours Inc	4,800.00	576.00
"P-27-486"	26 October 2018	OR No. 0159262	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-486"	26 October 2018	OR No. 0159262	Philscan Travel and Tours Inc	4,400.00	528.00

r

"P-27-486"	26 October 2018	OR No. 0159262	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-486"	26 October 2018	OR No. 0159262	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-487"	26 October 2018	OR No. 0159261	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-488"	31 October 2018	OR No. 0159366	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-488"	31 October 2018	OR No. 0159366	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-488"	31 October 2018	OR No. 0159366	Philscan Travel and Tours Inc	4,800.00	576.00
"P-27-488"	31 October 2018	OR No. 0159366	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-489"	16 November 2018	OR No. 159558	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-490"	22 November 2018	OR No. 0164823	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-491"	22 November 2018	OR No. 0164825	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-492"	22 November 2018	OR No. 0164824	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-493"	12 October 2018	OR No. 0163090	Philscan Travel and Tours Inc	5,400.00	648.00
"P-27-494"	9 November 2018	OR No. 0164202	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-495"	28 November 2018	OR No. 0165038	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-496"	23 November 2018	OR No. 0164875	Philscan Travel and Tours Inc	2,400.00	288.00
"P-27-498"	26 October 2018	OR No. 0174810	PUNONGBAYAN AND ARAULLO	9,500.00	1,140.00
"P-27-499"	26 November 2018	OR No. 0174972	PUNONGBAYAN AND ARAULLO	9,500.00	1,140.00
"P-27-500"	11 December 2018	OR No. 0176163	PUNONGBAYAN AND ARAULLO	19,000.00	2,280.00
"P-27-509"	8 November 2018	OR No. 0000803	S AND R PIZZA	2,933.08	351.97
"P-27-511"	12 October 2018	OR No. MK00104072	SGV AND CO	189,370.00	22,724.40
"P-27-524"	29 October 2018	OR No. 0000219	TERIYAKI BOY GROUP INC	2,333.17	279.98

r

"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	81.58	9.79
"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	81.58	9.79
"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	81.58	9.79
"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	163.17	19.58
"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	81.67	9.80
"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	163.17	19.58
"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	81.58	9.79
"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	244.75	29.37
"P-27-525"	14 November 2018	OR No. 0000379	TERIYAKI BOY GROUP INC	81.58	9.79
"P-27-526"	30 October 2018	OR No. 0000217	TERIYAKI BOY GROUP INC	1,681.25	201.75
"P-27-530"	24 October 2018	OR No. 2529	TESORO ALEGRE INC	155,724.67	18,686.96
"P-27-530"	24 October 2018	OR No. 2529	TESORO ALEGRE INC	5,366,438.08	643,972.57
"P-27-531"	12 November 2018	OR No. 2547	TESORO ALEGRE INC	738,057.92	88,566.95
"P-27-531"	12 November 2018	OR No. 2547	TESORO ALEGRE INC	155,724.67	18,686.96
"P-27-531"	12 November 2018	OR No. 2547	TESORO ALEGRE INC	5,366,438.08	643,972.57
"P-27-532"	6 December 2018	OR No. 2587	TESORO ALEGRE INC	811,736.75	97,408.41
"P-27-532"	6 December 2018	OR No. 2587	TESORO ALEGRE INC	155,724.67	18,686.96
"P-27-532"	6 December 2018	OR No. 2587	TESORO ALEGRE INC	82,839.92	9,940.79

"P-27-532"	6 December 2018	OR No. 2587	TESORO ALEGRE INC	5,366,438.08	643,972.57
"P-27-533"	18 October 2018	OR No. 13695	THE FORT CAFÉ AND CATERING SERVICES CORPORATION	1,814.75	217.77
"P-27-542"	29/10/2018	OR No. 0008581	THE REAL AMERICAN DOUGHNUT COMPANY INC	883.92	106.07
"P-27-546"	20 November 2018	OR No. 0008681	THE REAL AMERICAN DOUGHNUT COMPANY INC	2,049.08	245.89
"P-27-550"	19 November 2018	OR No. 0008672	THE REAL AMERICAN DOUGHNUT COMPANY INC	620.50	74.46
"P-27-551"	8 November 2018	OR No. 14518	Vallum Security Services Corp.	31,090.83	3,730.90
"P-27-551"	8 November 2018	OR No. 14518	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-552"	26 November 2018	OR No. 14543	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-552"	26 November 2018	OR No. 14543	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-553"	18 December 2018	OR No. 14576	Vallum Security Services Corp.	1,155.08	138.61
"P-27-553"	18 December 2018	OR No. 14576	Vallum Security Services Corp.	31,090.83	3,730.90
"P-27-554"	28 December 2018	OR No. 14657	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-554"	28 December 2018	OR No. 14657	Vallum Security Services Corp.	582.83	69.94
"P-27-554"	28 December 2018	OR No. 14657	Vallum Security Services Corp.	29,147.67	3,497.72
"P-27-559"	7 November 2018	OR No. 2538	TESORO ALEGRE INC	4,766,630.25	571,995.63
"P-27-559"	7 November 2018	OR No. 2538	TESORO ALEGRE INC	1,753,715.17	210,445.82

r

"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	197,265.00	23,671.80
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	88,817.00	10,658.04
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	49,364.00	5,923.68
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	118,359.00	14,203.08
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	115,837.00	13,900.44
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	37,021.00	4,442.52
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	78,906.00	9,468.72
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	56,641.00	6,796.92
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	39,453.00	4,734.36
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	39,453.00	4,734.36
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	49,364.00	5,923.68
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	98,728.00	11,847.36
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	128,270.00	15,392.40
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	118,359.00	14,203.08
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	27,068.33	3,248.20
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	9,022.75	1,082.73
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	27,579.75	3,309.57

r

"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	8,464.50	1,015.74
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	9,022.75	1,082.73
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	13,789.92	1,654.79
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	9,022.75	1,082.73
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	19,424.92	2,330.99
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	19,424.92	2,330.99
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	43,031.58	5,163.79
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	18,768.08	2,252.17
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	15,668.00	1,880.16
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	12,851.17	1,542.14
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	19,424.92	2,330.99
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	9,384.00	1,126.08
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	14,343.92	1,721.27
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	19,424.83	2,330.98
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	1,362.58	163.51
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	1,392.58	167.11
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	1,362.58	163.51

"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	1,362.58	163.51
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	2,845.33	341.44
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	17,766.33	2,131.96
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	43,972.92	5,276.75
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	21,066.92	2,528.03
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	21,526.75	2,583.21
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	10,533.50	1,264.02
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	21,066.92	2,528.03
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	41,093.50	4,931.22
"P-27-560"	28 December 2018	OR No. 0037620	INTELLICARE	4,490.00	538.80
"P-27-561"	28/12/2018	OR No. 0037613	INTELLICARE	62,312.00	7,477.44
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	31,479.08	3,777.49
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	682,181.00	81,861.72
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	195,733.00	23,487.96
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	238,230.00	28,587.60
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	15,578.00	1,869.36
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	23,974.00	2,876.88

"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	50,648.00	6,077.76
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	27,031.00	3,243.72
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	183,100.00	21,972.00
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	58,721.00	7,046.52
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	23,440.00	2,812.80
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	120,788.00	14,494.56
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	15,578.00	1,869.36
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	31,156.00	3,738.72
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	46,734.00	5,608.08
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	19,492.00	2,339.04
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	62,312.00	7,477.44
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	374,106.00	44,892.72
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	71,031.00	8,523.72
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	80,696.00	9,683.52
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	191,173.00	22,940.76
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	345,060.00	41,407.20
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	258,858.00	31,062.96

"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	400,975.00	48,117.00
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	307,691.00	36,922.92
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	96,274.00	11,552.88
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	374,401.00	44,928.12
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	50,971.00	6,116.52
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	172,327.00	20,679.24
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	31,156.00	3,738.72
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	145,119.00	17,414.28
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	261,347.00	31,361.64
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	15,578.00	1,869.36
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	149,514.00	17,941.68
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	80,696.00	9,683.52
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	62,635.00	7,516.20
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	18,384.00	2,206.08
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	15,578.00	1,869.36
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	55,130.00	6,615.60
"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	161,799.00	19,415.88

"P-27-561"	28 December 2018	OR No. 0037613	INTELLICARE	31,156.00	3,738.72
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	117,197.00	14,063.64
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	189,832.00	22,779.84
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	62,312.00	7,477.44
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	274,436.00	32,932.32
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	176,163.00	21,139.56
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	46,734.00	5,608.08
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	31,156.00	3,738.72
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	18,384.00	2,206.08
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	93,468.00	11,216.16
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	853,512.00	102,421.44
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	46,734.00	5,608.08
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	15,578.00	1,869.36
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	62,312.00	7,477.44
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	39,074.00	4,688.88
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	187,582.00	22,509.84
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	62,312.00	7,477.44

r

"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	620,367.25	74,444.07
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	288,388.00	34,606.56
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	93,468.00	11,216.16
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	384,709.00	46,165.08
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	440,186.00	52,822.32
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	722,995.42	86,759.45
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	812,669.00	97,520.28
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	257,666.00	30,919.92
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	1,554,331.00	186,519.72
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	288,310.00	34,597.20
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	353,655.00	42,438.60
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	676,541.00	81,184.92
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	851,993.00	102,239.16
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	109,046.00	13,085.52
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	77,968.00	9,356.16
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	15,578.00	1,869.36
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	428,541.00	51,424.92

"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	27,259.00	3,271.08
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	494,612.83	59,353.54
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	148,620.00	17,834.40
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	128,638.00	15,436.56
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	215,616.00	25,873.92
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	456,519.00	54,782.28
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	47,948.00	5,753.76
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	101,296.00	12,155.52
"P-27-562"	28 December 2018	OR No. 0037610	INTELLICARE	42,609.00	5,113.08
"P-28-100"	8 March 2018	OR No. 127495	RAJAH TRAVEL CORPORATION	4,400.00	528.00
"P-28-101"	25 January 2018	OR No. 123183	RAJAH TRAVEL CORPORATION	2,200.00	264.00
"P-28-102"	21 February 2018	OR No. 125601	RAJAH TRAVEL CORPORATION	1,320.00	158.40
"P-28-103"	26 March 2018	OR No. 128931	RAJAH TRAVEL CORPORATION	2,200.00	264.00
"P-28-104"	26 March 2018	OR No. 128930	RAJAH TRAVEL CORPORATION	2,200.00	264.00
"P-28-115"	22 March 2018	OR No. 0007434	THE REAL AMERICAN DOUGHNUT COMPANY INC	1,885.75	226.29
"P-28-116"	26 March 2018	OR No. 0007447	THE REAL AMERICAN DOUGHNUT COMPANY INC	303.58	36.43
"P-28-121"	22 November 2018	OR No. 2059	ADDBELL TECHNICAL SERVICES INC	24,688.58	2,962.63
"P-28-124"	14 June 2019	OR No. 17181	BV CUISINE INC	745.50	89.46
"P-28-125"	26 June 2018	OR No. 0026	BV CUISINE INC	4,334.75	520.17

"P-28-131"	5 October 2018	OR No. 3645	Continental Rental and Tours Inc	3,200.00	384.00
"P-28-131"	5 October 2018	OR No. 3645	Continental Rental and Tours Inc	8,400.00	1,008.00
"P-28-131"	5 October 2018	OR No. 3645	Continental Rental and Tours Inc	6,350.00	762.00
"P-28-131"	5 October 2018	OR No. 3645	Continental Rental and Tours Inc	6,350.00	762.00
"P-28-134"	15 November 2016	OR No. 001637	EMPIRE AUTOMATION PHILIPPINES INC	3,250.00	390.00
"P-28-136"	31 October 2018	OR No. 1400004650	Fujitsu Philippines Inc.	25,000.00	3,000.00
"P-28-141"	1 September 2018	OR No. 3696438	GLOBE TELECOM INC	365,017.42	43,802.09
"P-28-144"	5 October 2018	OR No. 3887	INFO VISION RESEARCH SYSTEMS INC	6,000.00	720.00
"P-28-145"	2 August 2018	OR No. 0028768	INTELLICARE	49,807.08	5,976.85
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	49,158.83	5,899.06
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	2,016.92	242.03
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	2,017.08	242.05
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	4,039.42	484.73
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	2,692.92	323.15
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	6,051.17	726.14
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	2,692.92	323.15
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58

"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,908.50	229.02
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	1,346.50	161.58
"P-28-146"	9 October 2018	OR No. 0033112	INTELLICARE	6,051.25	726.15
"P-28-147"	13 December 2018	OR No. 0036874	INTELLICARE	47,252.75	5,670.33
"P-28-148"	8 May 2018	OR No. 0003230	IRENEO V ALONZO RESTAURANT	4,607.17	552.86
"P-28-149"	26 October 2018	OR No. 4795	JAVIER PROJECT MANAGERS INC	22,504.00	2,700.48
"P-28-149"	26 October 2018	OR No. 4795	JAVIER PROJECT MANAGERS INC	16,650.00	1,998.00
"P-28-149"	26 October 2018	OR No. 4795	JAVIER PROJECT MANAGERS INC	16,900.00	2,028.00
"P-28-149"	26 October 2018	OR No. 4795	JAVIER PROJECT MANAGERS INC	5,190.00	622.80
"P-28-149"	26 October 2018	OR No. 4795	JAVIER PROJECT MANAGERS INC	30,943.00	3,713.16
"P-28-156"	30 June 2018	OR No. 00610	LUK FOO INTERNATIONAL CUISINE INC	3,382.17	405.86
"P-28-157"	5 October 2018	OR No. 0310	Mr JA Printing and Giveaways	14,375.00	1,725.00
"P-28-159"	7 January 2018	OR No. 28604	OFFICESHOPPE AND SERVICES CORPORATION	2,000.00	240.00
"P-28-160"	5 October 2018	OR No. 0007643	OLIVE MAINTENANCE SERVICES INC	60,261.17	7,231.34
"P-28-160"	5 October 2018	OR No. 0007643	OLIVE MAINTENANCE SERVICES INC	9,749.92	1,169.99
"P-28-160"	5 October 2018	OR No. 0007643	OLIVE MAINTENANCE SERVICES INC	97,670.58	11,720.47
"P-28-160"	5 October 2018	OR No. 0007643	OLIVE MAINTENANCE SERVICES INC	11,228.67	1,347.44
"P-28-160"	5 October 2018	OR No. 0007643	OLIVE MAINTENANCE SERVICES INC	124.08	14.89
"P-28-160"	5 October 2018	OR No. 0007643	OLIVE MAINTENANCE SERVICES INC	104,182.00	12,501.84
"P-28-161"	5 October 2018	OR No. 0007644	OLIVE MAINTENANCE SERVICES INC	94,974.00	11,396.88

"P-28-161"	5 October 2018	OR No. 0007644	OLIVE MAINTENANCE SERVICES INC	10,426.67	1,251.20
"P-28-161"	5 October 2018	OR No. 0007644	OLIVE MAINTENANCE SERVICES INC	97,670.58	11,720.47
"P-28-163"	5 October 2018	OR No. 0158970	Philscan Travel and Tours Inc	1,500.00	180.00
"P-28-164"	5 October 2018	OR No. 0158969	Philscan Travel and Tours Inc	4,800.00	576.00
"P-28-165"	1 October 2018	OR No. 09427	PROPERTY MAINTENANCE AND GARDENS INC	7,589.25	910.71
"P-28-165"	1 October 2018	OR No. 09427	PROPERTY MAINTENANCE AND GARDENS INC	7,589.25	910.71
"P-28-165"	1 October 2018	OR No. 09427	PROPERTY MAINTENANCE AND GARDENS INC	7,589.25	910.71
"P-28-178"	24 October 2018	OR No. 2529	TESORO ALEGRE INC	770,901.42	92,508.17
"P-28-179"	19 June 2018	OR No. 0007907	THE REAL AMERICAN DOUGHNUT COMPANY INC	551.25	66.15
"P-28-180"	21 June 2018	OR No. 0007928	THE REAL AMERICAN DOUGHNUT COMPANY INC	1,430.00	171.60
"P-28-182"	25 October 2018	OR No. 0121269	UBIX	22,626.42	2,715.17
"P-28-182"	25 October 2018	OR No. 0121269	UBIX	10,493.00	1,259.16
"P-28-182"	25 October 2018	OR No. 0121269	UBIX	11,597.67	1,391.72
"P-28-182"	25 October 2018	OR No. 0121269	UBIX	7,374.00	884.88
"P-28-183"	21 June 2018	OR No. 09279	YELLOW CAB FOOD CORP	4,455.33	534.64
"P-28-184"	18 June 2018	OR No. 09276	YELLOW CAB FOOD CORP	3,563.42	427.61
"P-28-187"	18 September 2018	OR No. 2669	BV CUISINE INC	723.17	86.78
"P-28-188"	25 September 2018	OR No. 2706	BV CUISINE INC	723.17	86.78
"P-28-189"	29 August 2018	OR No. 0000601	COFFEE TABLE INC	445.50	53.46

"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	-1,060.25	-127.23
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	-1,060.33	-127.24
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	946.67	113.60
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	946.67	113.60
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	-2,120.58	-254.47
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	-1,060.25	-127.23
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	300.00	36.00
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	979.58	117.55
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	979.58	117.55
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	-548.58	-65.83
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	-548.58	-65.83
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	489.75	58.77
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	489.83	58.78
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	946.67	113.60
"P-28-195"	9 October 2018	OR No. 0033112	INTELLICARE	1,893.33	227.20
"P-28-204"	5 September 2018	OR No. 0008304	THE REAL AMERICAN DOUGHNUT COMPANY INC	750.00	90.00
"P-28-205"	30 August 2018	OR No. 0008272	THE REAL AMERICAN DOUGHNUT COMPANY INC	442.00	53.04
"P-28-206"	4 July 2018	OR No. 0008003	THE REAL AMERICAN DOUGHNUT COMPANY INC	1,160.75	139.29
"P-28-207"	21 September 2018	OR No. 4278	WILD FLOURE BAKERY CAFÉ CORP	3,964.42	475.73
"P-28-52"	2 May 2018	OR No. 1589	ADDBELL TECHNICAL SERVICES INC	24,599.92	2,951.99
"P-28-53"	12 April 2018	OR No. 3734969	CIGNAL TV INC	1,799.08	215.89
"P-28-54"	12 April 2018	OR No. 3734968	CIGNAL TV INC	1,397.33	167.68

r

"P-28-55"	4 May 2018	OR No. 3607	INFO-VISION RESEARCH SYSTEMS, INC.	9,000.00	1,080.00
"P-28-56"	6 June 2018	OR No. 0018154	INTELLICARE	48,219.25	5,786.31
"P-28-61"	2 August 2018	OR No. 2004	ADDBELL TECHNICAL SERVICES INC	24,097.25	2,891.67
"P-28-61"	2 August 2018	OR No. 2004	ADDBELL TECHNICAL SERVICES INC	22,707.58	2,724.91
"P-28-61"	2 August 2018	OR No. 2004	ADDBELL TECHNICAL SERVICES INC	23,801.58	2,856.19
"P-28-61"	2 August 2018	OR No. 2004	ADDBELL TECHNICAL SERVICES INC	21,761.42	2,611.37
"P-28-64"	4 July 2018	OR No. 3881436	CIGNAL TV INC	1,397.33	167.68
"P-28-65"	4 July 2018	OR No. 3881435	CIGNAL TV INC	1,799.08	215.89
"P-28-66"	5 March 2018	OR No. 0001358	COFI BUN SPECIALS INC	2,156.25	258.75
"P-28-67"	25 July 2018	OR No. 14569	Delta Neosolutions Inc	116,356.00	13,962.72
"P-28-68"	11 March 2018	OR no. 2634	DIVE AND TREK CORP	11,497.58	1,379.71
"P-28-73"	4 July 2018	OR No. 0896747	INNOVE COMMUNICATION S INC	3,930.00	471.60
"P-28-74"	4 July 2018	OR No. 0896749	INNOVE COMMUNICATION S INC	87,000.00	10,440.00
"P-28-75"	4 July 2018	OR No. 0896746	INNOVE COMMUNICATION S INC	3,930.00	471.60
"P-28-76"	4 July 2018	OR No. 0896748	INNOVE COMMUNICATION S INC	87,000.00	10,440.00
"P-28-77"	2 July 2018	OR No. 0026795	INTELLICARE	600.00	72.00
"P-28-77"	2 July 2018	OR No. 0026795	INTELLICARE	300.00	36.00
"P-28-78"	2 July 2018	OR No. 0026794	INTELLICARE	49,271.00	5,912.52
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	8,065.83	967.90
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	5,377.25	645.27
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	4,463.42	535.61

"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	10,640.17	1,276.82
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	9,265.17	1,111.82
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	4,688.75	562.65
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	10,065.92	1,207.91
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	4,688.75	562.65
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	2,688.58	322.63
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	2,688.58	322.63
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	2,231.67	267.80
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	5,777.00	693.24
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	3,088.42	370.61
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	7,377.33	885.28
"P-28-79"	2 August 2018	OR No. 0028768	INTELLICARE	7,551.83	906.22
"P-28-92"	5 July 2018	OR No. 0007536	OLIVE MAINTENANCE SERVICES INC	9,063.17	1,087.58
"P-28-93"	5 July 2018	OR No. 0007537	OLIVE MAINTENANCE SERVICES INC	88,459.42	10,615.13
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
"P-28-94"	2 July 2018	OR No. 0169517	Philscan Travel and Tours, Inc.	2,400.00	288.00
2) Items/goods purchased not enumerated in the supporting SI					

r

"P-27-128"	26 August 2018	SI No. 06099	RUSTAN COMMERCIAL CORPORATION	42,962.08	5,155.45
3) Purchase of services supported by OR but petitioner's address is not indicated thereon					
"P-27-462"	5 October 2018	OR No. 0007200	MAX S GROUP INC	1,794.75	215.37
4) With unreadable details - VAT amount and/or date of transaction cannot be ascertained					
"P-27-59"	12 August 2018	SI No. 01272263	KAREILA MANAGEMENT CORPORATION	2,560.25	307.23
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	62.50	7.50
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	62.50	7.50
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	62.50	7.50
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	187.50	22.50
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	62.50	7.50
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	62.50	7.50
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	125.00	15.00
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	62.50	7.50
"P-27-544"	14 November 2018	OR No. 100012599	THE REAL AMERICAN DOUGHNUT COMPANY INC	125.00	15.00
"P-28-108"	26 February 2018	OR No. 0000000000000299401	RUSTANS COFFEE CORP	1,816.67	218.00

"P-28-171"	14 June 2018	OR No. 00000000000 00398916	RUSTAN COFFEE CORPORATION	1,533.33	184.00
5) Supporting OR does not correspond to the input VAT claim					
"P-28-137"	6 September 2018	OR No. 1400004650	Fujitsu Philippines Inc.	24,500.00	2,940.00
Total				**Php99,100,066.25**	**Php11,892,007.95**

Based on the foregoing, relative to petitioner's compliance with the *seventh* requisite, out of the Php21,616,914.71 total input VAT claim, only the amount of Php3,177,731.70 represents petitioner's valid input VAT, as computed below:

Input VAT Claim		Php21,616,914.71
Less: Disallowances		
Per ICPA report	Php6,547,175.06	
Per this Court's further verification	11,892,007.95	18,439,183.01
Valid Input VAT		**Php3,177,731.70**

Since petitioner's reported sales were all zero-rated, the substantiated input taxes are entirely attributable thereto.

The *eighth* requisite is to the effect that the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume.

In the present case, there being no reported taxable or exempt sales, but only zero-rated sales/receipts, the entire amount of Php3,177,731.70 properly substantiated input VAT is attributable to the entire reported zero-rated sales/receipts of Php888,563,454.98 for the CY 2018.

However, as stated earlier, petitioner was able to properly substantiate only the amount of Php883,293,500.00 out of its total declared zero-rated sales/receipts of Php888,563,454.98. Thus, as regard to petitioner's compliance with the *eighth* requisite, only the amount of Php3,158,884.98 represents its valid input VAT attributable to its valid zero-rated sales/receipts of Php883,293,500.00, as computed below:

Valid Input VAT	Php 3,177,731.70
Divided by: Declared Zero-Rated Sales/Receipts	888,563,454.98
Multiplied by: Valid Zero-Rated Sales/Receipts	883,293,500.00
Input VAT Attributable to Valid Zero-Rated Sales/Receipts	**Php3,158,884.98**

The subject input taxes have not been applied against output taxes during and in the succeeding quarters.

As already pointed out, petitioner had no reported output tax for the four (4) quarters of CY 2018 as its reported sales/receipts were all zero-rated sales/receipts.[93] Thus, it had no output VAT against which the input VAT claim of Php21,616,914.71 may be applied or credited. Moreover, the amount of Php21,616,914.71 was deducted as *"VAT Refund/TCC claimed"* in the 1st Quarterly VAT Return for CY 2019,[94] preventing the carry-over or application of such input taxes in the next taxable quarter/s. Hence, petitioner is deemed to have fulfilled the *ninth* requisite for the refund/tax credit of input VAT under Section 112(A) of the NIRC of 1997, as amended.

In fine, petitioner has sufficiently proven its entitlement to the refund in the amount of Php3,158,884.98, representing excess and unutilized input VAT attributable to its zero-rated sales for the four (4) quarters of CY 2018.

WHEREFORE, in light of the foregoing considerations, the present *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND** in favor of petitioner the amount of **Php3,158,884.98** representing petitioner's excess and unutilized input VAT attributable to its zero-rated sales/receipts for the four (4) quarters of CY 2018.

SO ORDERED.

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

---

93 *Id.,* Exhibits "P-9-2", "P-9-4", "P-9-6" and "P-9-8", pp. 679, 688, 696 and 703, respectively.
94 *Id.,* Line 23D, Exhibit "P-10", p. 707.

WE CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

ATTESTATION

I attest that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Chairperson

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice