REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

SAN CARLOS BIOPOWER, INC., Petitioner,	**CTA CASE NO. 9919**
	Members:
-versus-	**CASTAÑEDA, JR.,** *Chairperson, and* **BACORRO-VILLENA**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** NOV 04 2020 1:30 p.m.

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DECISION

CASTAÑEDA, JR., *J.*:

THE CASE

The *Petition for Review* filed on September 4, 2018 prays for the refund to petitioner the amount of ₱9,980,261.00, allegedly representing its erroneously paid documentary stamp tax (DST).[1]

THE PARTIES

Petitioner San Carlos Biopower, Inc. is a corporation duly organized and existing under and by virtue of the laws of the Philippines, with office address at Circumferential Road, San Carlos Ecozone, San Carlos City.[2]

Respondent is the duly appointed Commissioner of Internal Revenue vested under the law with authority to carry out all

[1] Summary of the Case, Pre-Trial Order dated May 3, 2019, Docket, Vol. II, p. 1381.
[2] Par. 1, Stipulation of Facts, *Joint Stipulation*, Docket, Vol. II, p. 1369.

functions, duties, and responsibilities of the Bureau of Internal Revenue (BIR).[3]

ANTECEDENTS (ADMINISTRATIVE LEVEL)

Petitioner entered into an Omnibus Loan Agreement with South Negros Biopower, Inc., North Negros Biopower, Inc., and the International Finance Corporation (IFC).[4]

On February 28, 2018, petitioner filed an administrative claim for refund of erroneously paid DST on the said Loan Agreement, through the letter dated February 26, 2018, accompanied by a duly accomplished *Application for Tax Credit/Refund* (BIR Form No. 1914).[5]

The BIR – Revenue District Office (RDO) No. 76 sent the letter dated March 8, 2018 to petitioner on May 2, 2018, requesting the submission of certain documents to support the claim for refund.[6]

On August 7, 2018, petitioner submitted additional documents required by the BIR – RDO No. 76, through the letter dated July 4, 2018.[7]

The BIR – Revenue Region No. 12 – Bacolod City issued the *Notice of Denial* dated October 24, 2018, denying petitioner's claim for DST refund for lack of factual and legal basis.[8]

PROCEEDINGS BEFORE THIS COURT

Petitioner filed the instant *Petition for Review* on September 4, 2018.[9]

On January 8, 2019, respondent filed his *Answer*,[10] interposing the following defenses, to wit: (1) petitioner must prove that the Loan Agreement entered into with IFC is exempt from DST; (2) petitioner must clearly prove that it is entitled to the immunities and

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[3] Par. 2, Stipulation of Facts, *Joint Stipulation*, Docket, Vol. II, p. 1369.
[4] Par. 3, Stipulation of Facts, *Joint Stipulation*, Docket, Vol. II, p. 1370.
[5] Exhibit "P-10", Docket, Vol. III, pp. 1554 to 1561.
[6] Exhibit "P-11", Docket, Vol. III, p. 1562.
[7] Exhibit "P-12", Docket, Vol. III, pp. 1563 to 1565.
[8] Par. 5, Stipulation of Facts, *Joint Stipulation*, Docket, Vol. II, p. 1370.
[9] Docket, Vol. I, pp. 10 to 23; Par. 4, Stipulation of Facts, *Joint Stipulation*, Docket, Vol. II, p. 1370.
[10] Docket, Vol. I, pp. 664 to 669.

privileges of the transaction entered into with the IFC; (3) failure to do so, such loan agreement is subject to DST, thus, petitioner's claim for refund lacks factual and legal basis; (4) the claimant has the burden of proof to establish the factual basis of his claim for tax credit or refund; and (5) tax refunds, like tax exemptions, are construed strictly against the taxpayer.

Thereafter, respondent transmitted the *BIR Records* of this case on February 22, 2019.[11]

The pre-trial conference was initially set on February 28, 2019.[12] However, the same was reset to, and held on, March 28, 2019.[13] Prior thereto, petitioner's *Pre-Trial Brief* and *Respondent's Pre-Trial Brief* were separately filed on February 21, 2019.[14]

The parties submitted their *Joint Stipulation* on April 12, 2019.[15] In the Pre-Trial Order dated May 3, 2019,[16] the Court approved and adopted the parties' *Joint Stipulation*, and deemed the termination of the pre-trial.

Trial proceeded.

During trial, petitioner presented testimonial and documentary evidence. Petitioner offered the testimonies of the following individuals, namely: (1) Ms. Angelique P. Custodio,[17] petitioner's Accounting Officer; and (2) Ms. May L. Vargas,[18] Accounting Manager for petitioner.

On May 20, 2019, petitioner filed its *Formal Offer of Evidence*.[19] Respondent submitted his *Comment (Re: Formal Offer of Evidence)* on June 3, 2019.[20] In the Resolution dated June 27, 2019,[21] petitioner's exhibits were admitted, *except* for Exhibits "P-8" and "P-9", for failure to present the originals for comparison. ge

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[11] *Compliance* dated February 22, 2019, Docket, Vol. II, pp. 1354 to 1356.
[12] *Notice of Pre-Trial Conference* dated January 11, 2019, Docket, Vol. I, pp. 671 to 672.
[13] *Notice of Resetting* dated February 22, 2019, Docket, Vol. II, p. 1359; Minutes of the hearing held on, and Order dated, March 28, 2019, Docket, Vol. II, pp. 1361 and 1365, respectively.
[14] Docket, Vol. II, pp. 673 to 682, and 1349 to 1351, respectively.
[15] Docket, Vol. II, pp. 1369 to 1379.
[16] Docket, Vol. II, pp. 1381 to 1384.
[17] Exhibit "P-14", Docket, Vol. III, pp. 1754 to 1760; Minutes of the hearing held on, and Order dated, May 15, 2019, Docket, Vols. II and III, pp. 1385 to 1386.
[18] Exhibit "P-15", Docket, Vol. III, pp. 1761 to 1768; Minutes of the hearing held on, and Order dated, May 15, 2019, Docket, Vols. II and 3, pp. 1385 to 1386.
[19] Docket, Vol. III, pp. 1387 to 1396.
[20] Docket, Vol. III, pp. 1769 to 1770.
[21] Docket, Vol. III, pp. 1773 to 1774.

Petitioner then filed a *Motion for Reconsideration* on July 23, 2019,[22] praying, *inter alia*, for the admission of Exhibits "P-8" and "P-9". Respondent filed his *Opposition (Re: Motion for Reconsideration dated 27 June 2019)* on August 27, 2019.[23] However, in the Resolution dated October 10, 2019,[24] Exhibits "P-8" and "P-9" were admitted by the Court.

Respondent likewise presented his documentary and testimonial evidence. At the hearing held on November 25, 2019, respondent presented Revenue Officer Jessa G. Almias,[25] as his sole witness.

On December 8, 2019, *Respondent's Formal Offer of Evidence* was filed.[26] Petitioner submitted its *Comment to Respondent's Formal Offer of Evidence* on December 16, 2019.[27] In Resolution dated January 15, 2020,[28] the Court admitted respondent's exhibits, and granted the parties a period of thirty (30) days, within which to file their respective memorandum.

On February 10, 2020, petitioner filed its *Memorandum*.[29] Respondent, however, failed to file his memorandum.[30]

The instant case was deemed submitted for decision on March 6, 2020.[31]

THE ISSUE RAISED BY THE PARTIES

Petitioner and respondent submitted the following issue for this Court's resolution, to wit:

> "...Whether or not Petitioner is entitled to a claim for refund or issuance of tax credit certificate for its alleged erroneously paid documentary stamp taxes in the amount of PhP9,980,261.00."[32]

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[22] Docket, Vol. III, pp. 1788 to 1792.
[23] Docket, Vol. III, pp. 1819 to 1821.
[24] Docket, Vol. III, pp. 1827 to 1829.
[25] Exhibit "R-8", Docket, Vol. III, pp. 1780 to 1786; Minutes of the hearing held on, and Order dated, November 25, 2019, Docket, Vol. III, pp. 1834 to 1836.
[26] Docket, Vol. III, pp. 1839 to 1842.
[27] Docket, Vol. III, pp. 1845 to 1849.
[28] Docket, Vol. III, pp. 1852 to 1853.
[29] Docket, Vol. III, pp. 1854 to 1870.
[30] Records Verification dated February 27, 2020 issued by the Judicial Records Division of this Court, Docket, Vol. III, p. 1872.
[31] Resolution dated March 6, 2020, Docket, Vol. III, p. 1873.
[32] Stipulation of Issue, JSFI, Docket, Vol. II, p. 1370.

Petitioner's arguments:

Petitioner argues that it has timely filed its claim for refund of DST erroneously paid; that its Loan Agreement with IFC is exempt from DST, thus, the DST it paid was erroneous; that the IFC did not waive the tax-exempt status of its transaction with petitioner; and that the absence of a tax treaty relief application is not a bar to the claim for refund or credit of erroneously paid tax.

Respondent's counter-arguments:

Respondent contends that petitioner must prove that the Loan Agreement entered into with IFC is exempt from DST; that petitioner must clearly prove that it is entitled to the immunities and privileges of the transaction entered into with the IFC; that failure to do so, such loan agreement is subject to DST, thus, petitioner's claim for refund lacks factual and legal basis; that the claimant has the burden of proof to establish the factual basis of his claim for tax credit or refund; and that tax refunds, like tax exemptions, are construed strictly against the taxpayer.

THE RULING

The *Petition for Review* must be denied.

Governing provisions for refund claims.

Sections 204(C) and 229 of the National Internal Revenue Code (NIRC) of 1997 read:

> "SEC. 204. *Authority of the Commissioner to Compromise/Abate and Refund or Credit Taxes.* — The Commissioner may —
>
> xxx xxx xxx
>
> (C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. **No credit or refund of taxes or penalties**

> **shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty**: *Provided, however,* that a return filed showing an overpayment shall be considered as a written claim for credit or refund." *(Emphasis added)*
>
> "SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* — No suit or proceeding shall be maintained in any court for the recovery of any national **internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected,** until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.
>
> **In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment**: *Provided, however,* That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid." *(Emphases added)*

The provisions are clear: within two (2) years from the date of payment of tax, the claimant must first file an administrative claim with respondent before filing its judicial claim with the courts of law. **Both claims must be filed within a two (2)-year reglementary period. Timeliness of the filing of the claim is mandatory and jurisdictional**, and thus the Court cannot take cognizance of a judicial claim for refund filed either prematurely or out of time. It is worthy to stress that as for the judicial claim, tax law even explicitly provides that it be filed within two (2) years from payment of the tax "regardless of any supervening cause that may arise after payment."[33]

Furthermore, the foregoing provisions allow the recovery of taxes erroneously or illegally collected. An "erroneous or illegal tax" is defined as one levied without statutory authority, or upon property

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[33] *Commissioner of Internal Revenue vs. San Miguel Corporation, et al.,* G.R. Nos. 180740 and 180910, November 11, 2019.

not subject to taxation, or by some officer having no authority to levy the tax, or one which is some other similar aspect is illegal.[34]

Thus, for the instant claim for refund to prosper, petitioner must not only establish that it has timely filed its refund claim, it must likewise prove that the subject DST paid is an "erroneous or illegal tax".

Petitioner timely filed both its administrative and judicial claims.

In this case, petitioner filed its DST Return (BIR Form No. 2000) on September 5, 2016[35] and paid the corresponding DST on the Loan Agreement on September 6, 2016.[36] Thus, petitioner should file its administrative and judicial claims on or before September 6, 2018. On February 28, 2018, petitioner filed its administrative claim for refund,[37] whereas on September 4, 2018, the instant *Petition for Review* was filed.[38] Clearly, both administrative and judicial claims were filed within the two-year prescriptive period.

However, this Court finds that the subject DST paid by petitioner is **not** an "erroneous or illegal tax".

IFC is exempt from DST. However, petitioner is not.

The crux of the controversy hinges on whether petitioner's transaction with the IFC is exempt from DST since IFC is exempt from taxation pursuant to the IFC Articles of Agreement, to which the Philippines is a signatory.

Specifically, Section 9(a), Article VI of IFC Articles of Agreement provides as follows:

"Section 9. Immunities from Taxation

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[34] *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation*, G.R. No. 188497, April 25, 2012, citing the definition provided in BLACK'S LAW DICTIONARY, Fifth Edition, p. 486.
[35] Exhibit "P-5", Docket, Vol. III, pp. 1527 to 1528.
[36] Exhibit "P-6", Docket, Vol. III, p. 1529.
[37] Exhibit "P-10", Docket, Vol. III, pp. 1554 to 1560.
[38] Docket, Vol. I, pp. 10 to 21.

> a. **The Corporation, its assets, property, income and its operations and <u>transactions authorized by this Agreement</u>, shall be immune from all taxation** and from all customs duties. **The Corporation shall also be immune from liability for the collection or payment of any tax** or duty." *(Emphases and underscoring added)*

Based on the above provision, it is clear that the IFC itself, and its transactions authorized by the IFC Articles of Agreement, *inter alia*, are indeed exempt from all taxation, including necessarily the exemption from the payment of DST. In this connection, petitioner claims that IFC's immunity from taxation extends to their Loan Agreement.

This Court, however, is not convinced.

Upon a cursory examination of petitioner's *Formal Offer of Evidence* filed on May 20, 2019,[39] no exhibit or evidence has been offered by petitioner to prove that the subject transaction was authorized by the IFC Articles of Agreement.

Moreover, the fact that the subject transaction was *not* authorized by the IFC Articles of Agreement is bolstered by the subject Loan Agreement itself. Sections 2.14 and 2.15, Article II thereof reads:

> "**ARTICLE II**
>
> **The Loan**
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> xxx xxx xxx
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> Section 2.14. *<u>Taxes</u>*. (a) **The Borrowers shall pay or cause to be paid all Taxes** (other than taxes, if any, payable on the overall income of IFCC, CCCP, CTF, any MCPP Investor or any Participant) on or in connection with the payment of any and **all amounts due under this Agreement that are now or in the future levied or imposed by any Authority of the Country** or by any organization of which the Country is a member or any jurisdiction through or out of which a payment is made.
>
> xxx xxx xxx
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> Section 2.15. *<u>Expenses</u>*. (a) **The Borrowers shall pay** or, as the case may be, reimburse IFC or its assignees any amount paid by them on account of, **all taxes (<u>including stamp taxes</u>),**

[39] Docket, Vol. III, pp. 1387 to 1396.

> duties, fees or other charges **payable on or in connection with the execution, issue, delivery, registration or notarization of the Transaction Documents and any other documents related to this Agreement or any other Transaction Document.**"[40] *(Emphases and underscoring added)*

Thus, it is clear that the parties to the Loan Agreement intended or contemplated that all taxes, which include specifically, DST or "stamp taxes" due on the transaction, must be paid by the Borrowers, which include petitioner. Thus, if IFC contemplated that the subject transaction fall under the category of a transaction authorized under the IFC Articles of Agreement, which is clearly immune from taxation, the Loan Agreement should not have provided for the stipulation that all taxes, including the DST, shall be payable by petitioner (and the other co-borrowers).

On this score, and as already stated, there being no evidence to establish that the subject transaction was authorized by the IFC Articles of Agreement, the instant claim for refund must already fail.

As a corollary, the pertinent provisions of law are clear that petitioner is indeed liable for the corresponding DST on the subject Loan Agreement.

Sections 173 and 179 of the NIRC of 1997, as amended, provide:

> "SEC. 173. *Stamp Taxes Upon Documents, Loan Agreements, Instruments and Papers.–* Upon documents, instruments, loan agreements and papers, and upon acceptances, assignments, sales and transfers of the obligation, right or property incident thereto, there shall be levied, collected and paid for, and in respect of the transaction so had or accomplished, the corresponding documentary stamp taxes prescribed in the following Sections of this Title, by the person making, signing, issuing, accepting, or transferring the same wherever the document is made, signed, issued, accepted or transferred when the obligation or right arises from Philippine sources or the property is situated in the Philippines, and the same time such act is done or transaction had: ***Provided,*** **That whenever one party to the taxable document enjoys exemption from the tax herein imposed, <u>the other party who is not exempt shall be the one directly liable for the tax</u>.**" *(Emphasis and underscoring added)* *xc*

[40] Exhibit "P-4", Docket, Vol III, at p. 1437 (front and back page).

> "SEC. 179. *Stamp Tax on All Debt Instruments.* - On every original issue of debt instruments, there shall be collected documentary stamp tax of One peso and fifty centavos (P1.00) on each Two hundred pesos (P200), or fractional part thereof, of the issue price of any such debt instrument: Provided, That for such debt instruments with terms of less than one (1) year, the documentary stamp tax to be collected shall be of proportional amount in accordance with the ratio of its terms in number of days to three hundred sixty-five days (365): Provided, further, That only one documentary stamp tax shall be imposed on either loan agreement, or promissory notes issued to secure such loan.
>
> For purposes of this section, the term *'debt instrument'* shall mean debt instrument representing borrowing and lending transactions including but not limited to debentures, certificates of indebtedness, due bills, bonds, loan agreements, including those signed abroad wherein the object of contract is located or used in the Philippines, instruments and securities issued by the government or any of its instrumentalities, deposit substitute debt instruments, certificates or other evidences of deposits that are either drawing interest significantly higher than the regular savings deposit taking into consideration the size of the deposit and the risks involved or drawing interest and having a specific maturity date, orders for payment of any sum of money otherwise than at sight or on demand, promissory notes, whether negotiable or non-negotiable, except bank notes issued for circulation."

Based on the foregoing provisions, a DST is imposable on all debt instruments, and the same is imposed on the person making, signing, issuing, accepting, or transferring the same. Simply put, the liability for the DST rests on the parties to the taxable document. However, when one of the parties to the taxable transaction is exempt from the DST, the other party who is not exempt shall be the one directly liable therefor, in which case, the DST shall be paid and remitted by the said non-exempt party.

Undoubtedly, as already established, the IFC is immune from all taxation, including the imposition of DST, pursuant to Section 9(a), Article VI of IFC Articles of Agreement. Thus, it is exempt therefrom. For its part, petitioner has not shown any clear legal provision that it is exempt from taxation or from the DST. Such being the case, by operation of Section 173 in relation to Section 179, both of the NIRC of 1997, as amended, petitioner, not being exempt from the DST, becomes the one directly liable therefor.

BIR Ruling No. DA-(FIT-002) 006-09 cannot be cited by petitioner as precedent.

Petitioner nevertheless invokes BIR Ruling No. DA-(FIT-002) 006-09 dated January 9, 2009, which was specifically issued in favor of IFC, and which states, in part, as follows:

> "This refers to your letter dated July 19, 2017 requesting confirmation of your opinion that the International Finance Corporation (IFC) is not required to withhold any Philippine taxes on the interest payable on the Philippine Peso-denominated bonds it proposes to issue and **that no documentary stamp tax is payable in the Philippines on the issuance and trading of such bonds.**
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> xxx xxx xxx
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> It is further represented that IFC regularly raises resources through issuance of bonds denominated in the local currency of various countries for sale in those jurisdictions (domestic issues) or in other jurisdictions (Euromarket or 'offshore' issues); that relative thereto, it will issue a Philippine-peso denominated bond in the local market; that it is currently working with the Department of Finance and other government agencies, including the Bangko Sentral ng Pilipinas and the Securities and Exchange Commission, to obtain the required approvals for the proposed bond issue; that the proposed transaction is for the issuance of bonds with a maturity of three to seven years and for an amount not greater than P5.0 billion (the Bonds); that the Bonds will likely be repaid in a single 'bullet' installment and have a fixed or floating rate coupon; that it is anticipated that Standard Chartered Bank will lead the issue with additional leading financial institutions completing the underwriting syndicate; and that the issue would be targeted at both domestic and international institutional investors.
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> xxx xxx xxx
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> 2. As stated in Article VI, Section 9 of the Articles of Agreement, 'the Corporation, its assets, property, income and its operations and transactions authorized by this Agreement, shall be immune from all taxation and from all customs duties.' This has to be interpreted to mean that transaction that may be made by IFC is also exempt from taxation imposed under the Tax Code. Consequently, whoever may be the party involved in the transaction entered into by IFC, no DST can be imposed thereon.
>
> Thus, where IFC is a party to a transaction, the transaction itself is exempt from DST. Therefore, the provision of Section 173 of the Tax Code which shifts to the other party the payment shall not apply as there is no instance that DST may be imposed on any

> transaction entered into by IFC pursuant to the aforementioned Article VI, Section 9 of the Articles of Agreement. (BIR Ruling No. DA-247-05 dated June 8, 2005)
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> In view of the foregoing, **the issuance of bonds by IFC shall be exempt from the DST** imposed under Section 179 of the Tax Code, as amended by R.A. No. 9243.
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> xxx xxx xxx
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> **This ruling is being issued on the basis of the foregoing facts as represented.** However, **if upon investigation, it will be ascertained that the facts are different**, and/or any of the requirements imposed in this letter are not complied with, **then this ruling shall be considered as null and void.**" *(Emphases added)*

This Court, however, finds that petitioner cannot validly invoke the foregoing BIR Ruling. This is so because the same was not issued in favor of petitioner.

It must be noted that tax rulings are official positions of the BIR on inquiries of taxpayers, who request clarification on certain provisions of the NIRC, other tax laws, or their implementing regulations, usually for the purpose of seeking tax exemptions; and are based on particular facts and circumstances presented and are interpretations of the law at a specific point in time.[41]

However, **tax rulings cannot be cited as precedent by other taxpayers**, but they can provide useful information on how the BIR may treat a similar transaction.[42]

Moreover, there is no clear indication that the *"Bonds"* referred to in BIR Ruling No. DA-(FIT-002) 006-09 is the same as the *"Loan"* or *"loans"* contemplated in the subject Loan Agreement. It is noteworthy that the representations for the said *"Bonds"* are that they are *"Philippine Peso-denominated"*, while the subject *"loans"* are in *"US$"* or United States Dollars.[43] Thus, on the assumption the petitioner's transaction may fall under the exemption confirmed in BIR Ruling No. DA-(FIT-002) 006-09, since the ruling of exemption from DST was *"issued on the basis of the ...facts as represented"*, the noted factual difference will render the same ruling null and void, pursuant to the last paragraph of the said BIR Ruling.

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[41] Section 1, Revenue Memorandum Order (RMO) No. 9-2014.
[42] Section 7, RMO No. 9-2014.
[43] Section 2.01(a), Article II, Omnibus/Loan Agreement (Exhibit "P-4"), Docket, Vol. III, at p. 1432.

But even further granting that the said BIR Ruling may be validly invoked by petitioner, it must be emphasized that this Court is not bound by these administrative interpretations or rulings. As consistently ruled by the Supreme Court, interpretations placed upon a statute by the executive officers, whose duty is to enforce it, are not conclusive and will be ignored if judicially found to be erroneous as the courts will not countenance administrative issuances that override, instead of remaining consistent and in harmony with, the law they seek to apply and implement.[44] *Apropos*, no amount of interpretation can ever revoke, repeal or modify what the law says.[45] To rule that petitioner should not be held liable for DST on the basis of BIR Ruling No. DA-(FIT-002) 006-09, notwithstanding the clear provisions of Section 173 and 179 of the NIRC of 1997 would, in effect, revoke, repeal or modify the same.

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **DENIED** for lack of merit.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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[44] *Philippine Bank of Communications v. Commissioner of Internal Revenue*, G.R. No. 112024, January 28, 1999.

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

ATTESTATION

I attest that the conclusions in the above decision were reached in consultation before the cases were assigned to the writer of the opinion of the Court's Division.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
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