REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

TOYOTA MOTOR PHILIPPINES CORPORATION, *Petitioner,*	**CTA CASE. NO. 9250**
	Members:
-versus-	**Del Rosario,** *P.J., Chairperson, and* **Manahan**, *JJ.*
COMMISSIONER OF CUSTOMS, *Respondent.*	Promulgated: JAN 19 2021 11:50am

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AMENDED DECISION

DEL ROSARIO, P.J.:

For the Court's resolution are the following:

1. Petitioner's **Motion for Partial Reconsideration (of the Decision dated 2 July 2020)** filed on July 22, 2020, *sans* respondent's comment thereon;[1] and,

2. Respondent's **Motion for Reconsideration (of the Decision dated 2 July 2020)** filed on August 19, 2020, with petitioner's **Comment/Opposition (to the Motion for Reconsideration dated 14 August 2020)** filed on October 12, 2020.

Both motions assail the Court's Decision promulgated on July 2, 2020, the dispositive portion of which reads:

> "**WHEREFORE**, in view of the foregoing, the present Petition for Review filed by Toyota Motor Philippines Corporation is hereby **PARTIALLY GRANTED**. Accordingly, respondent Commissioner of Customs is **ORDERED TO REFUND AND/OR ISSUE A TAX**

[1] In the Resolution dated November 20, 2020, the Court denied respondent's Motion to Admit with Comment (On Petitioner's Motion for Partial Reconsideration dated 22 July 2020) filed via registered mail on October 26, 2020.

> **CREDIT CERTIFICATE** in favor of petitioner Toyota Motor Philippines Corporation in the amount of **₱119,858,119.77**, representing excess customs duties and value-added tax paid on its importations from Japan of Complete Built Up motor vehicles with a cylinder capacity above three thousand cubic centimeters (3,000 cc) for the period January 1 to June 30, 2010.
>
> **SO ORDERED.**"

Petitioner's Motion for Partial Reconsideration

In seeking partial reconsideration of the assailed Decision and praying for the Court to grant its claim for refund in the amount of P128,963,113.83, petitioner raises the following grounds:

1. The disallowance of the Import Entry and Internal Revenue Declarations (IEIRDs) and/or Single Administrative Documents (SADs) which were not machine validated was contrary to the administrative regulations applicable during the time of petitioner's importation of goods. Under Customs Administrative Order (CAO) No. 10-2008 dated November 12, 2008 and Customs Memorandum Order (CMO) Nos. 6-2009 and 27-2009, IEIRDs and/or SADs need not be presented to the authorized agent bank for machine validation as the Statements of Settlement of Duties and Taxes (SSDTs) are sufficient to prove the payment of duties and taxes;

2. Even assuming that the IEIRDs and the SADs are unreliable, the Court could have ascertained petitioner's payment of customs duties and taxes from the SSDTs and the totality of the series of documents it presented in support of each importation;

3. The original Importer's Sworn Statements (ISS) were duly signed and notarized, and the fact that the amended ISS were unsigned/unnotarized should not materially affect its refund claims; and,

4. As this refund case is based on the equitable principle of *solutio indebiti*, the Court should not impose strict substantiation/invoicing requirements similar to those applied to Value-Added Tax (VAT) refund cases.

Respondent's Motion for Reconsideration

In support of his Motion, respondent puts forth the following grounds:

1. Petitioner's failure to exhaust administrative remedies renders the Petition premature and without a cause of action. Based on Sections 1708 and 2313 of the Tariff and Customs Code of the Philippines (TCCP) and Section 7(a)(4) of Republic Act (RA) No. 9282, petitioner should have first invoked the authority of the Commissioner of Customs (COC) to direct the District Collector to act on its claim before filing the Petition before the Court; and,

2. Executive Order No. 905 (EO 905) has no retroactive effect and does not cover petitioner's subject imports, pursuant to Article 4 of the Civil Code of the Philippines and the 2007 pronouncement of the Supreme Court in *Philippine Society for the Prevention of Cruelty to Animals vs. Commission on Audit.*[2]

In its Comment/Opposition, petitioner counter-argues that:

1. Respondent's argument *[with respect to the issue of prematurity]* is erroneous and a mere-rehash of the arguments already considered by the Court;

2. The Court correctly held that petitioner timely filed its Petition and that the doctrine of exhaustion of administrative remedies should not prejudice its claim;

3. As aptly ruled by the Court, the intent of EO 905 was to implement the 0% duty starting January 1, 2010 which is consistent with treaty obligation embodied under the Agreement between Japan and the Republic of the Philippines for an Economic Partnership (JPEPA);

4. The principle on non-retroactivity of laws does not apply to EO 905 as executive order is not a law passed by the Legislature but an order promulgated by the Chief Executive of the Philippines enacted to implement or execute a law;

5. Even if the principle of non-retroactivity of laws can apply, the first exception thereto provided under *Philippine Society for the Prevention of Cruelty to Animals case,* that is - when the law itself so expressly provides - is present in this case. Both the JPEPA and EO 905 have expressly provided for the elimination of customs duties effective January 1, 2010;

6. To deny petitioner of its right to a reduced duty rates on the subject importations would be tantamount to reneging on treaty obligations under the JPEPA and the principle of *pacta sunt servanda* which demands performance of obligations in good faith.

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[2] G.R. No. 169752, September 25, 2007.

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THE COURT'S RULING

Respondent's Motion for Reconsideration is bereft of merit

Respondent's argument on exhaustion of administrative remedies is a mere rehash of his previous argument which was duly considered and addressed in the assailed Decision. The argument of respondent that EO 905 must be applied prospectively must also fail.

As succinctly put by petitioner, both the JPEPA and EO 905 have expressly provided for the elimination of customs duties effective January 1, 2010. The effectivity of JPEPA and EO 905 has been extensively discussed on pages 19 to 22 of the assailed Decision. Nonetheless, the Court finds it worthy to emphasize that the JPEPA, having been signed by then President Gloria Macapagal Arroyo and subsequently ratified by the Philippine Senate, was transformed into a municipal law.

Treaties become part of the law of the land through transformation pursuant to Article VII, Section 21 of the Constitution which provides that *"[n]o treaty or international agreement shall be valid and effective unless concurred in by at least two-thirds of all the members of the Senate."* Thus, treaties or conventional international law must go through a process prescribed by the Constitution for it to be transformed into municipal law that can be applied to domestic conflicts.[3] It has been said that once transformed, the provisions of the treaty become enforceable within the domestic sphere and shall become part of the same class as a statute duly enacted by Congress.[4]

Moreover, one of the oldest and most fundamental rules in international law is *pacta sunt servanda* — international agreements must be performed in good faith. A treaty engagement is not a mere moral obligation but creates a legally binding obligation on the parties.[5]

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[3] Pharmaceutical and Health Care Association of the Philippines vs. Health Secretary Francisco T. Duque et al., G.R. No. 173034, October 9, 2007.
[4] Commissioner of Internal Revenue vs. Galang *el al.,* CTA EB Nos. 1721 & 1868 (CTA Case No. 9081), February 5, 2020.
[5] Tañada et al. vs. Angara, et al., G.R. No. 118295, May 2, 1997.

More importantly, treaties have the force and effect of law in this jurisdiction.[6]

With the elimination of customs duties on motor vehicles with cylinder capacity of above 3,000 cc starting January 1, 2010 under the JPEPA, the Philippine Government is bound to adhere to its legal obligation in good faith as non-compliance therewith would have negative implications on international relations, aside from unduly discouraging foreign investors.[7]

As discussed in the assailed Decision, EO 905 unequivocally intended to implement the 0% duties on importations of motor vehicles with cylinder capacity exceeding 3,000 cc starting January 1, 2010. Undoubtedly, the issuance of EO 905 which modified import duties in accordance with the JPEPA was a valid exercise of power vested upon the President of the Philippines under Section 402 (a) (2) of the TCCP.[8]

It is settled that the general rule barring delegation of legislative power is subject to certain exceptions allowed in the Constitution, one of which is the "**delegation by Congress to the President of the power to fix** 'tariff rates, import and export quotas, tonnage and wharfage dues, and other **duties** or imposts within the framework of the national development program of the Government' under Section 28 (2) of Article VI of the Constitution."[9]

All told, the Court finds no sufficient basis to grant respondent's Motion for Reconsideration.

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[6] Deutsche Bank AG Manila Branch vs. Commissioner of Internal Revenue, G.R. No. 188550, August 28, 2013 citing Luna vs. Court of Appeals, G.R. No. 100374-75, November 27, 1992.
[7] Deutsche Bank AG Manila Branch vs. Commissioner of Internal Revenue, G.R. No. 188550, August 28, 2013.
[8] TCCP, SECTION 402. Promotion of Foreign Trade. — a. For the purpose of expanding foreign markets for Philippine products as a means of assisting in the economic development of the country, in overcoming domestic unemployment, in increasing the purchasing power of the Philippine peso, and in establishing and maintaining better relationship between the Philippines and other countries, the President, upon investigation by the Commission and recommendation of the National Economic Council, is authorized from time to time: (1) xxx; and (2) To modify import duties (including any necessary change in classification) and other import restrictions, as are required or appropriate to carry out and promote foreign trade with other countries: Provided, however, That in modifying import duties no increase shall exceed by five times or the decrease be more than fifty per cent of the rate of duty expressly fixed by this Code.
[9] Umali vs. Commission on Elections, G.R. No. 204371, April 22, 2014; J.V. Bautista vs. Commission on Elections, G.R. No. 203974. April 22, 2014.

Petitioner's Motion for Partial Reconsideration is partly meritorious

In its Motion for Partial Reconsideration, petitioner prays that the disallowed amount of ₱128,963,113.83[10] be granted and the grounds for the disallowance thereof be reversed.

A reading of the assailed Decision shows that petitioner's claim for refund was not granted in full. The substantial reduction was brought about by the following: *(i)* importations without corresponding IEIRDs/SADs or with unreadable IEIRDs/SADs were not considered by the Court; *(ii)* IEIRDs and/or SADs without machine validation by AABs were not accepted by the Court as sufficient to prove the payment of customs duties and taxes; and, *(iii)* the Amended ISS were not given probative value.

Indispensability of IEIRDs/SADS to prove the fact of importation; and, SSDTs to prove payment of customs duties and taxes

Petitioner insists that even assuming that some IEIRDs/SADs are unreliable, the Court should have considered the totality of documents it submitted in granting the refund claim. Notwithstanding the defects in the IEIRDs/SADs, or the non-submission thereof, the amount of customs duties and taxes which petitioner paid could have been ascertained from the SSDTs and other documents submitted in support of each importation.

To be entitled to its claim, petitioner must prove, among others, *(i)* the fact of importation; and, *(ii)* the payment of customs and duties on said importation.

To prove the **fact of importation** and the **corresponding payment of customs duties and taxes** through the automated Electronic to Mobile (e2m Customs System) under CAO No. 10-2008 dated November 12, 2008, it is imperative that the importer presents, at the very least, **BOTH** the: (1) IEIRDs/SADs, which must contain the necessary details and statements as required by law, rules and

[10] Should only be limited to ₱128,963,111.99 or the difference in the total refund claim in the Petition of Review (₱248,821,231.76) less the refund granted in the assailed Decision (₱119,858,119.77).

regulations, albeit *sans* machine validation by the AABs as will be discussed hereunder; and, (2) SSDTs which show that the Bureau of Customs (BOC) has received the payment of customs duties and taxes through the AABs.

Relevance of IEIRDs/SADs

Section 1304 of the TCCP provides that no importation shall be effected unless the importer submits to the BOC a written declaration containing the required details regarding the importation, as follows:

> "SEC. 1304. *Declaration of the Import Entry.* - Except in case of informal entry, **no entry of imported article shall be effected until there shall have been submitted to the Collector a written declaration under penalties of falsification or perjury, in such form as shall be prescribed by the Commissioner**, containing statements in substance as follows:
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> a. That the entry delivered to the Collector contains a full and true statement of all the articles which are the subject of the entry;
>
> b. That the invoice and entry contain a just and faithful account of the actual cost of said articles, including and specifying the value of all containers or coverings, and that nothing has been omitted, therefrom or concealed whereby the government of the Republic of the Philippines might be defrauded of any part of the duties lawfully due on the articles;
>
> c. That, to the best of the declarant's information and belief, the invoice and all bills of lading to the articles are the only ones in existence relating to the importation in question and that they are in the state in which they were actually received by him;
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> d. That, to the best of the declarant's information and belief, the entry, invoice and bill of lading, and the declaration thereon are in all respects genuine and true, and were made by the person by whom the same purpose to have been made, respectively." *(Boldfacing supplied)*

The written declaration referred to in Section 1304 of the TCCP is the IEIRD/SAD which must be duly filled out by the importer or its broker and submitted to the BOC within the prescribed period.[11] It is thus important that valid and legible IEIRDs/SADs, which contain all the required details, must be submitted in evidence to prove the entry into the Philippines of the imported articles. Petitioner's failure to do so is certainly fatal to its cause.

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[11] Pilipinas Shell Petroleum Corporation vs. Commissioner of Customs, G.R. No. 195876, December 5, 2016.

Meanwhile, as correctly pointed out by petitioner, to prove the payment of customs duties and taxes on articles imported under the BOC's e2m system, the submission of the SSDTs is sufficient pursuant to CAO No. 10-2008 dated November 12, 2008 which, among others, discontinued the practice of having to present IEIRDs/SADs to AABs for machine validation, *viz.*:

> "4.2.3. Discontinuing the Direct Payment to the AAB. Consistent with the national roll-out schedule of the e2m Customs, **the procedure of presenting the printed IEIRD or SAD to an AAB for final payment and machine validation of the amount collected shall be discontinued.** In lieu thereof, the final payment will be debited by the concerned AAB from the designated debit account upon receipt of the final payment instructions from Customs via the payment gateway, subject to the bank's confirmation and security procedures for payment instructions." *(Boldfacing supplied)*

CAO No. 10-2008 also delineated the relevant responsibilities of the BOC and AABs anent the payment of customs duties and taxes under the BOC's e2m system, *viz.*:

> "5.0 Responsibilities
>
> xxx xxx xxx
>
> **5.3 BOC**
>
> 5.3.1 Send payment instructions to the Payment Gateway.
>
> 5.3.2 Receive confirmation of debit from the Payment Gateway.
>
> 5.3.3 **Issue statement of settlement of duties and taxes for completely processed declaration to importers**.
>
> 5.3.4 Issue CA and CCN to importers.
>
> 5.3.5 Receive the AAB Reference number and upload this to the client registration database.
>
> 5.3.6 Send electronic notice of abandonment to concerned banks in line with paragraph 4.2.5 of this Order.
>
> 5.3.7 Send electronic IED to the payment gateway.
>
> **5.5 AAB**
>
> 5.5.1 Receive payment instructions from the payment gateway.

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5.5.2 Debit the importer's nominated account/s subject to the banks.

5.5.3 Credit the account of the BOC maintained with the collecting bank and remit to the BSP for the account of BOC following the guidelines of the existing BAP-BOC MOA.

5.5.4 **Send payment confirmation to the payment gateway.**

5.5.5 Refuse payments for abandoned shipments in line with paragraph 4.2.5 and 5.3.6. The Commissioner of Customs shall issue a separate Order for handling shipments deemed abandoned under this Administrative Order.

5.5.6 For L/Cs canceled, send notice of cancellation to BOC through the payment gateway." *(Boldfacing supplied)*

The Court holds that the presentation of machine-validated IEIRDs/SADs for importations which were undertaken under the BOC's e2m system does not appear indispensable to prove the fact of payment of customs duties and taxes. The presentation in evidence of the SSDTs issued under the e2m customs system clearly suffices to prove that the customs duties and taxes on imported articles have been paid.

Nonetheless, the submission of the IEIRDs/SADs (albeit not machine validated by the AABs) is necessary to establish the connection between the source documents, *i.e.*, certificates of origin, commercial invoices, packing list and waybills, and the SSDT, or the proof of payment of customs duties and taxes.

Without the IEIRDs/SADs, the Court cannot reasonably ascertain or match a particular importation with the customs duties and taxes paid as indicated in the SSDTs. As admitted by petitioner, while SSDTs make reference to IEIRDs/SADs, the details of the items imported and declared in the IEIRDs/SADs are not specified. On the other hand, the SSDTs issued by the BOC under the e2m customs system, which have matching details and customs reference number with the IEIRDs/SADs, are competent proof of payment of the necessary customs duties and taxes.

To illustrate, by way of example, the SSDT (Exhibit "P-6-F") indicates "C9837" as Customs Reference Number. Aside from

Customs Reference Number, however, there is no way by which the Court may ascertain the imported articles covered by the SSDT. Thus, an examination of the IEIRD would then show that petitioner imported thirty (30) units of Toyota vehicles, including one (1) unit of "VDJ200L-GNTEZ". The Certificate of Origin (Exhibit "P-6-A") shows one (1) unit of "Toyota LC200 VDJ200L-GNTEZ, CBU, 4,461 cc;870333". The Invoice/Packing List (Exhibit "P-6-B-1" to "P-6-B-3") shows thirty (30) units of Toyota vehicles, including one (1) unit of "Toyota Land Cruiser Wagon Diesel Model VDJ200L-GNTEZ". The Packing List (Exhibit "P-6-C-1" to "P-6-C-2") indicates one (1) unit of "VDJ200L-GNTEZ", and the total imported goods of thirty (30) units. Finally, the Waybill (Exhibit "P-6-D") shows the total imported goods of thirty (30) units, including one (1) unit of "VDJ200L-GNTEZ".

As aforestated, without the IEIRD, the Court cannot ascertain whether the SSDT corresponds to the importation supported by the source documents.

On the basis of the foregoing, the Court sustains the disallowance of the following Complete Built Up (CBU) importations of Land Cruiser and Lexus based on the stated grounds:

Import Entry No.	Exhibit Ref. No.	Amount	Ground for Disallowance
CBU Importations – Land Cruiser			
C1348610	"P-8-A" to "P-8-H"	₱ 7,954,169.44	Unreadable IEIRD
C2776210	"P-11-A" to "P-11-D"; "P-11-F" to "P-11-H"	4,379,092.48	No IEIRD/SAD submitted
C2776310	"P-12-A" to "P-12-D"; "P-12-F-1" to "P-12-H"	9,634,002.56	No IEIRD/SAD submitted
C3994210	"P-14-A" to "P-14-D-2"; "P-14-F" to "P-14-H"	11,974,841.76	No IEIRD/SAD submitted
C994410	"P-15-A" to "P-15-D-2"; "P-15-F" to "P-15-H"	16,992,759.84	No IEIRD/SAD submitted
C5375910	N/A	743,283.52	No supporting documents submitted
Total		₱ 51,678,149.60	
CBU Importations - Lexus			
C3404210	"P-28-A" to "P-28-E"	₱ 5,117,384.00	No SSDT or proof of payment submitted
C6600110	"P-218-A" to "P-218-D"; "P-218-F"	8,367,728.00	No IEIRD/SAD submitted
Total		₱ 13,485,112.00	

The disallowance of the following Knocked Down (KD) importations is likewise sustained:

Import Entry No.	Reference No.	Date of Payment per SSDT	Customs Duties	Excess VAT	Ground for Disallowance
January					
C9011	"P-60-A" to "P-60-D-2"; "P-60-G"	1/18/10	₱ 28,659.00	₱ 3,439.00	No IEIRD/SAD submitted

C15540	"P-62-A" to "P-62-D-4"; "P-62-G"	1/28/10	162,121.00	19,454.00	No IEIRD submitted
C9020	"P-64-A" to "P-64-D-4"; "P-64-F" to "P-64-G"	1/18/10	168,602.00	20,232.00	Unreadable SAD
C15541	"P-66-A" to "P-66-D-4"; "P-66-G"	1/24/10	250,575.00	30,069.00	No IEIRD/SAD submitted
February					
C31204	"P-75-A" to "P-75-D"	2/25/10	139,177.00	16,701.00	Unreadable SAD
C37183	"P-77-A" to "P-77-D"; "P-77-F"		52,724.00	6,327.00	No SSDT or proof of payment submitted
C28811	"P-81-A" to "P-81-D-2"; "P-81-F" to "P-81-G"	2/22/10	52,240.00	6,268.00	Unreadable SAD
C31202	"P-82-A" to "P-82-D-2"; "P-82-F" to "P-82-G"	2/25/10	121,140.00	14,537.00	Unreadable SAD
C31680	"P-83-A" to "P-83-D-3"; "P-83-G"	2/26/10	65,439.00	7,852.00	No IEIRD/SAD submitted
March					
C37182	"P-86-A" to "P-86-D-2"; "P-86-F" to "P-86-G"	3/10/10	54,518.00	6,542.00	Unreadable SAD
C41185	"P-87-A" to "P-87-D-2"; "P-87-F" to "P-87-G"	3/17/10	94,451.00	11,334.00	Unreadable SAD
C46218	"P-88-A" to "P-88-D-3"; "P-88-F" to "P-88-G"	3/25/10	107,846.00	19,976.00	Unreadable SAD
C49732	"P-89-A" to "P-89-D-3"; "P-89-F" to "P-89-G"	4/6/10	104,180.00	19,467.00	Unreadable SAD
C52915	"P-90-A" to "P-90-D-3"; "P-90-F" to "P-90-G"	4/7/10	95,311.00	18,202.00	Unreadable SAD
C37180	"P-91-A" to "P-91-D-3"; "P-91-F" to "P-91-G"	4/10/10	266,577.00	31,989.00	Unreadable SAD
C39185	"P-92-A" to "P-92-D-4"; "P-92-F" to "P-92-G"	unreadable	184,893.00	23,866.00	Unreadable SAD
C41188	"P-93-A" to "P-93-D-3"; "P-93-F" to "P-93-G"	3/17/10	279,020.00	62,528.00	Unreadable SAD
C43040	"P-94-A" to "P-94-D-4"; "P-94-F" to "P-94-G"	3/22/10	179,038.00	40,002.00	Unreadable SAD
C46222	"P-95-A" to "P-95-D-3"; "P-95-F" to "P-95-G"	unreadable	303,896.00	67,402.00	Unreadable SAD
C46862	"P-96-A" to "P-96-D-4"; "P-96-F" to "P-96-G"	unreadable	181,650.00	40,342.00	Unreadable SAD
C49740	"P-97-A" to "P-97-D-3"; "P-97-F" to "P-97-G"	4/5/10	331,601.00	74,856.00	Unreadable SAD
C50360	"P-98-A" to "P-98-D-4"; "P-98-F" to "P-98-G"	unreadable	182,277.00	20,531.00	Unreadable SAD
C52907	"P-99-A" to "P-99-D-3"; "P-99-F" to "P-99-G"	4/7/10	261,927.00	59,946.00	Unreadable SAD
April					
C58315	"P-100-A" to "P-100-D-3"; "P-	4/15/10	135,971.00	23,774.00	Unreadable SAD

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	100-F" to "P-100-G"				
C63507	"P-101-A" to "P-101-D-3"; "P-101-F" to "P-101-G"	4/23/10	155,889.00	30,030.00	Unreadable SAD
C67574	"P-102-A" to "P-102-D-3"; "P-102-F" to "P-102-G"	4/30/10	163,832.00	33,489.00	Unreadable SAD
C70459	"P-103-A" to "P-103-D-3"; "P-103-F" to "P-103-G"	unreadable	135,501.00	23,701.00	Unreadable SAD
C54830	"P-104-A" to "P-104-D-4"; "P-104-F" to "P-104-G"	4/12/10	186,407.00	40,557.00	Unreadable SAD
C58305	"P-105-A" to "P-105-D-3"; "P-105-F" to "P-105-G"	4/16/10	277,721.00	61,181.00	Unreadable SAD
C59614	"P-106-A" to "P-106-D-4"; "P-106-F" to "P-106-G"	N/A	184,544.00	22,145.00	Unreadable SAD
C63506	"P-107-A" to "P-107-D-3"; "P-107-F" to "P-107-G"	4/23/10	276,839.00	61,589.00	Unreadable SAD
C63372	"P-108-A" to "P-108-D-4"; "P-108-F" to "P-108-G"	4/23/10	187,583.00	40,524.00	Unreadable SAD
C67568	"P-109-A" to "P-109-D-3"; "P-109-F" to "P-109-G"	4/30/10	277,004.00	65,607.00	Unreadable SAD
C67562	"P-110-A" to "P-110-D-4"; "P-110-F" to "P-110-G"	unreadable	192,585.00	44,238.00	Unreadable SAD
C70452	"P-111-A" to "P-111-D-2"; "P-111-F" to "P-111-G"	unreadable	278,692.00	61,969.00	Unreadable SAD
May					
C80060	"P-118-A" to "P-118-D-4"; "P-118-G"	5/24/10	188,129.00	287,792.00	No IEIRD/SAD submitted
June					
C92759	"P-124-A" to "P-124-G"	6/11/10	40,844.00	4,901.00	SSDT does not match IEIRD/SAD
C103534	"P-127-A" to "P-127-G"	7/1/10	113,297.00	13,595.00	Out-of-period claim
C108285	"P-128-B" to "P-128-G"	7/9/10	117,263.00	14,071.00	Out-of-period claim
C103531	"P-135-A" to "P-135-E"; "P-135-G"	7/1/10	256,920.00	30,830.00	Out-of-period claim
C106553	"P-136-A" to "P-136-G"	7/6/10	156,098.00	18,731.00	Out-of-period claim
C108275	"P-219-A" to "P-219-D-3"; "P-219-F" to "P-219-G"	7/9/10	262,621.00	35,369.00	Out-of-period claim
July					
			1,537,361.00	184,479.00	Out-of-period claim
Total			**₱ 8,792,963.00**	**₱ 1,720,434.00**	

Considering that petitioner's importations were undertaken using the BOC's e2m system, and in view of the Court's pronouncement that machine validated IEIRDs/SADs are no longer required to prove the payment of customs duties and taxes, the following importations of petitioner are found to be duly substantiated with IEIRDs/SADs **and** SSDTs:

CBU Importations – Land Cruiser					
Import Entry No.	**Supporting IEIRD/SAD**	**Supporting SSDT**	**Customs Duties**	**Excess VAT**	**Total**
C983810	"P-7-E"	"P-7-F"	₱ 7,759,831.00	₱ 931,179.72	₱ 8,691,010.72
C2232210	"P-10-E-1" to "P-10-E-2"	"P-10-F"	7,759,493.82	931,139.26	8,690,633.08
Total			**₱ 15,519,324.82**	**₱ 1,862,318.98**	**₱ 17,381,643.80**
KD Importations					
Import Entry No.	**Supporting IEIRD/SAD**	**Supporting SSDT**	**Customs Duties**	**Excess VAT**	**Total**
January					
C11667	"P-61-E"	"P-61-G"	₱ 157,492.00	₱ 18,899.04	₱ 176,391.04
C9001	"P-63-E"	"P-63-G"	78,269.00	9,392.28	87,661.28
C11666	"P-65-E"	"P-65-G"	248,229.00	29,787.48	278,016.48
C16189	"P-67-E"	"P-67-G"	147,484.00	17,698.08	165,182.08
C18709	"P-68-E" to "P-68-F"	"P-68-G"	160,212.00	19,225.44	179,437.44
C22645	"P-69-E" to P-69-F"	"P-69-G"	60,712.00	7,285.44	67,997.44
C21095	"P-70-E"	"P-70-G"	174,423.00	20,930.76	195,353.76
C18707	"P-71-E"	"P-71-G"	249,277.00	29,913.24	279,190.24
C12271	"P-72-E"	"P-72-G"	146,531.00	17,583.72	164,114.72
February					
C22643	"P-73-E" to "P-73-F"	"P-73-G"	75,080.00	9,009.60	84,089.60
C27678	"P-74-E" to "P-74-F"	"P-74-G"	138,762.00	16,651.44	155,413.44
C34286	"P-76-E"	"P-76-G"	140,246.00	16,829.52	157,075.52
C22639	"P-78-E" to "P-78-F"	"P-78-G"	93,831.00	11,259.72	105,090.72
C24182	"P-79-E" to "P-79-F"	"P-79-G"	54,895.00	6,587.40	61,482.40
C27677	"P-80-E" to "P-78-F"	"P-80-G"	122,367.00	14,684.04	137,051.04
C34285	"P-84-E"	"P-84-G"	107,790.00	12,934.80	120,724.80
C34958	"P-85-E"	"P-85-G"	83,448.00	10,013.76	93,461.76
May					
C80046	"P-112-F"	"P-112-G"	152,655.00	18,318.60	170,973.60
C83133	"P-113-E" to "P-113-F"	"P-113-G"	160,968.00	19,316.16	180,284.16
C87597	"P-114-E" to "P-114-F"	"P-114-G"	162,082.00	19,449.84	181,531.84
C92758	"P-115-E" to "P-115-F"	"P-115-G"	97,647.00	11,717.64	109,364.64
C76845	"P-116-F"	"P-116-G"	190,046.00	22,805.52	212,851.52
C80045	"P-117-E"	"P-117-G"	323,757.00	38,850.84	362,607.84
C83125	"P-119-F"	"P-119-G"	321,787.00	38,614.44	360,401.44
C83931	"P-120-E" to "P-120-F"	"P-120-G"	194,855.00	23,382.60	218,237.60
C87594	"P-121-E"	"P-121-G"	332,941.00	39,952.92	372,893.92
C88935	"P-122-F"	"P-122-G"	196,722.00	23,606.64	220,328.64
C92757	"P-123-E" to "P-123-F"	"P-123-G"	115,435.00	13,852.20	129,287.20
June					
C96596	"P-125-E" to "P-125-F"	"P-125-G"	123,404.00	14,808.48	138,212.48
C100274	"P-126-E" to "P-126-F"	"P-126-G"	113,435.00	13,612.20	127,047.20
C92755	"P-129-E" to "P-129-F"	"P-129-G"	167,245.00	20,069.40	187,314.40
C92507	"P-130-E" to "P-30-F"	"P-130-G"	172,284.00	20,674.08	192,958.08
C96593	"P-131-F"	"P-131-G"	260,008.00	31,200.96	291,208.96
C97160	"P-132-E" to "P-132-F"	"P-132-G"	171,544.00	20,585.28	192,129.28
C100646	"P-133-E" to "P-133-F"	"P-133-G"	260,084.00	31,210.08	291,294.08
C101465	"P-134-E" to "P-134-F"	"P-134-G"	152,843.00	18,341.16	171,184.16
Total			**₱ 5,908,790.00**	**₱ 709,054.80**	**₱ 6,617,844.80**
Total Additional Refund			**₱ 21,428,114.82**	**₱ 2,571,373.78**	**₱ 23,999,488.60**

In sum, petitioner has proven that it is entitled to an **additional refund of ₱21,428,114.82** representing customs duties paid, and ₱2,571,373.78 representing excess VAT paid, on CBU importations of Land Cruiser and KD importations of components, parts and/or accessories.

Indispensability of the requirement to submit Amended ISS to be entitled to the refund of excise taxes

Petitioner likewise prays for reconsideration of the disallowed excise taxes on its CBU importations of Land Cruiser and Lexus in the total amount of ₱38,824,877.00, broken down as follows:

Import Entry No.	Exhibit Ref. No.	Date of Payment per SSDT	Excise tax
CBU Importation - Land Cruiser			
C983710	"P-6-A" to "P-6-H"	1/28/10	₱ 140,625.00
C983810	"P-7-A" to "P-7-H"	1/28/10	1,687,500.00
C1348610	"P-8-A" to "P-8-H"	2/6/10	1,265,625.00
C753510	"P-9-A" to "P-9-H"	2/17/10	1,125,000.00
C2232210	"P-10-A" to "P-10-H"	3/8/10	1,687,500.00
C2776210	"P-11-A" to "P-11-D"; "P-11-F" to "P-11-H"	3/23/10	703,125.00
C2776310	"P-12-A" to "P-12-D"; "P-12-F-1" to "P-12-H"	3/23/10	1,546,875.00
C3449210	"P-13-A" to "P-13-H"	4/12/10	1,968,750.00
C3994210	"P-14-A" to "P-14-D-2"; "P-14-F" to "P-14-H"	4/22/10	1,968,750.00
C994410	"P-15-A" to "P-15-D-2"; "P-15-F" to "P-15-H"	4/22/10	2,812,500.00
C4658710	"P-16-A" to "P-16-H"	5/11/10	4,640,625.00
C5375210	"P-17-A" to "P-17-H"	5/27/10	281,250.00
C5375910	N/A	N/A	75,000.00
C5375510	"P-18-A" to "P-18-F"; "P-18-G"	5/27/10	562,500.00
C5968610	"P-19-A" to "P-19-H"	6/11/10	2,531,250.00
C6598210	"P-20-A" to "P-20-H"	6/22/10	281,250.00
Excise Tax Claimed on CBU Importation - Land Cruiser			**23,278,125.00**
CBU Importation - Lexus			
C991910	"P-21-A" to "P-21-F"	1/28/10	**252,789.00**
C1332710	"P-22-A" to "P-22-F"	2/8/10	2,167,700.00
C1781010	"P-23-A" to "P-23-F"	2/18/10	147,488.00
C1781110	"P-24-A" to "P-24-F"	2/18/10	592,967.00
C224310	"P-25-A" to "P-25-F"	3/8/10	1,070,596.00
C2797410	"P-26-A" to "P-26-F"	3/24/10	884,928.00
C2801510	"P-27-A" to "P-27-F"	3/24/10	1,603,090.00

C3404210	"P-28-A" to "P-28-E"	N/A	1,055,324.00
C3999310	"P-29-A" to "P-29-F"	4/22/10	310,248.00
C4001410	"P-30-A" to "P-30-F"	4/22/10	2,277,826.00
C4669810	"P-31-A" to "P-31-C-2"; "P-31-E" to "P-31-F"	5/11/10	881,917.00
C5976310	"P-217-A" to "P-217-F"	6/11/10	2,802,891.00
C6600110	"P-218-A" to "P-218-D"; "P-218-F"	6/28/10	1,498,988.00
Excise Tax Claimed on CBU Importation - Land Cruiser			**15,546,752.00**
Total Excise Tax Claimed			**₱ 38,824,877.00**

In the assailed Decision, the Court denied the refund of excise taxes on the ground that the Amended ISS were: *(i)* not signed by any representative of petitioner; *(ii)* not duly notarized; and, *(iii)* not submitted to the BIR, contrary to the provisions of Section 149 of the NIRC of 1997, as amended, and Section 5 of Revenue Regulations (RR) No. 25-2003. The Court ratiocinated in this wise:

> Under Section 149 of the NIRC of 1997, as amended, the excise tax on the importation of automobiles is based on the manufacturer's or importer's selling price, net of excise and value-added tax. Section 5 of Revenue Regulations (RR) No. 25-2003, as amended, similarly provides that:
>
> > **SEC. 5. MANUFACTURER'S OR IMPORTER'S SELLING PRICE.** The net manufacturer's or importer's selling price shall refer to the price, <u>net of excise and value-added taxes</u>, at which locally manufactured/assembled or imported automobiles are offered for sale by the manufacturer/assembler or importer to the dealers, or to the public directly or through their sales agents, <u>as reflected in the manufacturer's/assembler's or importer's sworn statement duly filed with the BIR, or in their sales invoices/official receipts, whichever is higher[.]</u> xxx (Underscoring supplied)
>
> Thus, the computation of excise taxes shall be based on the selling price of the manufacturer or importer as reflected in the manufacturer's/assembler's or importer's sworn statement (ISS). Section 13 of RR No. 25-2003 likewise provides for the procedure on the amendment of the ISS, as follows:
>
> > **SEC. 13. MANUFACTURER'S/ASSEMBLER'S OR IMPORTER'S SWORN STATEMENT.**
> >
> > xxx xxx xxx
> >
> > The manufacturer/assembler or importer shall file an amended sworn statement of the selling price of any

> brand/model of automobiles whenever there is a change on the actual selling price thereof. The amended sworn statement shall be filed before the said brand/s or model/s of automobiles may be removed from the place of production or assembly for sale to dealer or the public at the new selling price or before removal thereof from the customs custody. No changes in the selling price of the automobiles shall be allowed unless the corresponding amended sworn statement shall have been submitted to the Commissioner of Internal Revenue. (Underscoring supplied)
>
> To show that petitioner effected a decrease in the selling price of its CBU importations of Land Cruiser due to the elimination of customs duties, petitioner submitted in evidence an amended ISS as of July 5, 2010 (Exhibit "P-227"). Review of the submitted evidence shows, however, that the amended ISS as of July 5, 2010 was not signed by the representative of petitioner, nor was it sworn to before a notary public, nor was there any indication that it was filed or submitted to the BIR, as required by the NIRC of 1997, as amended, and RR No. 25-2003. Thus, the amended ISS as of July 5, 2010 shall not be given consideration by the Court. Since there is no basis for the computation of excess excise tax paid resulting from the submission of the invalid amended ISS, petitioner failed to justify its claim for refund of such tax."

Petitioner contends that the Amended ISS which were not signed and notarized should not materially affect its refund claim. Petitioner argues that the Court should have referred to the original ISS, which are all signed and notarized, that reflects the incorrect tax base for excise tax paid by petitioner.

Petitioner's contention is unmeritorious.

It must be noted that it was petitioner who relied on the Amended ISS as basis for its claim of excess excise tax. To recall, Annex "D" of the Petition for Review[12] provides for petitioner's computation of its requested refund of excess excise taxes in the total amount of ₱38,824,877.00. **The said amount is the total of the difference between the excise tax based on the selling price of the imported motor vehicles as contained in both the Original ISS and the Amended ISS**, as follows:

[12] CTA Docket, Vol. I, p. 94.

CBU Importations – Land Cruiser					
Import Entry No.	**Model**	**Unit/s**	**Excise Tax (based on price stated in the Original ISS)**[13]	**Excise Tax (based on price stated in the Amended ISS)**[14]	**Difference**
C983710	LC200	1	₱ 967,545.00	₱ 826,920.00	₱ 140,625.00
C983810	LC200	12	11,610,540.00	9,923,040.00	1,687,500.00
C1348610	LC200	9	8,707,905.00	7,442,280.00	1,265,625.00
C1753510	LC200	8	7,740,360.0	6,615,360.00	1,125,000.00
C2232210	LC200	12	11,610,540.00	9,923,040.00	1,687,500.00
C2776210	LC200	5	4,837,725.00	4,134,600.00	703,125.00
C2776310	LC200	11	10,642,995.00	9,096,120.00	1,546,875.00
C3449210	LC200	14	13,545,630.00	11,576,880.00	1,968,750.00
C3994210	LC200	14	13,545,630.00	11,576,880.00	1,968,750.00
C3994410	LC200	20	19,350,900.00	16,538,400.00	2,812,500.00
C4658710	LC200	33	31,928,985.00	27,288,360.00	4,640,625.00
C5375210	LC200	2	1,935,090.00	1,653,840.00	281,250.00
C5375910	LC200	1	901,920.00	826,920.00	75,000.00
C5375510	LC200	4	3,870,180.00	3,307,680.00	562,500.00
C596810	LC200	18	17,415,810.00	14,884,560.00	2,531,250.00
C596810	LC200	2	1,935,090.00	1,653,840.00	281,250.00
Total			**₱ 160,546,845.00**	**137,268,720.00**	**₱ 23,278,125.00**

CBU Importations – Lexus					
Import Entry No.	**Model**	**Unit/s**	**Excise Tax (based on Original ISS)**[15]	**Excise Tax (based on Amended ISS)**[16]	**Difference**
C991910	GGL15L-AWTGKW	1	₱ 800,636.00	₱ 653,147.00	₱ 147,489.00
	USF41L-AEZGKW(L4)	1	2,015,033.00	1,909,732.00	105,301.00
C1332710	GGL15L-AWTGKW	4	3,202,544.00	2,612,588.00	589,956.00
	GSV40L-BETGKV	4	2,611,920.00	1,991,428.00	620,492.00
	URJ201L-GNTGKV	6	10,246,002.00	9,288,750.00	957,252.00
C1781010	GGL15L-AWTGKW	1	800,636.00	653,147.00	147,489.00
C1781110	URJ201L-GNTGKV	3	5,123,001.00	4,644,375.00	478,626.00
	USF41L-AEZGKW(L5)	1	1,722,734.00	1,608,393.00	114,341.00
C224310	GGL15L-AWTGKW	2	1,601,272.00	1,306,294.00	294,978.00
	GSV40L-BETGKV	5	3,264,900.00	2,489,285.00	775,615.00
C2797410	GGL15L-AWTGKW	6	4,803,816.00	3,918,882.00	884,934.00
C2801510	GGL15L-AWTGKW	4	3,202,544.00	2,612,588.00	589,956.00
	GSV40L-BETGKV	3	1,958,940.00	1,493,571.00	465,369.00
	URJ201L-GNTGKV	2	3,415,334.00	3,096,250.00	319,084.00
	USF41L-AEZGKW(L5)	2	3,445,468.00	3,216,786.00	228,682.00
C3404210	GGL15L-AWTGKW	4	3,202,544.00	2,612,588.00	589,956.00
	GSV40L-BETGKV	3	1,958,940.00	1,493,571.00	465,369.00

[13] Exhibit P-220.
[14] Exhibit P-227.
[15] Exhibits P-221 to P-226.
[16] Exhibits P-228 to P-233.

C3999310	GSV40L-BETGKV	2	1,305,960.00	995,714.00	310,246.00
C4001410	GGL15L-AWTGKW	7	5,604,452.00	4,572,029.00	1,032,423.00
	GSV40L-BETGKV	7	4,570,860.00	3,484,999.00	1,085,861.00
	URJ201L-GNTGKV	1	1,707,667.00	1,548,125.00	159,542.00
C4669810	URJ201L-GNTGKV	4	6,830,668.00	6,192,500.00	638,168.00
	URS190L-BEZQKV	1	1,138,136.00	1,002,701.00	135,435.00
	USF41L-AEZGKW(L4)	1	2,018,046.00	1,909,732.00	108,314.00
C5976310	GGL15L-AWTGKW	3	2,401,908.00	1,959,441.00	442,467.00
	GSV40L-BETGKV	6	3,917,880.00	2,987,142.00	930,738.00
	URS190L-BEZQKV	1	1,138,136.00	1,002,701.00	135,435.00
	URJ201L-GNTGKV	6	10,246,002.00	9,288,750.00	957,252.00
	USF41L-AEZGKW(L4)	1	2,018,046.00	1,909,732.00	108,314.00
	USF41L-AEZGKW(L5)	2	3,445,468.00	3,216,786.00	228,682.00
C6600110	GGL15L-AWTGKW	8	6,405,088.00	5,225,176.00	1,179,912.00
	URJ201L-GNTGKV	2	3,415,334.00	3,096,250.00	319,084.00
Total, CBU Importations - Lexus			**₱ 109,539,915.00**	**₱ 93,993,153.00**	**₱ 15,546,762.00**
Total, CBU Importations of Land Cruiser and Lexus			**₱ 270,086,760.00**	**₱ 231,261,873.00**	**₱ 38,824,887.00**
Total Excise Tax Being Claimed as Refund in the Petition for Review					**₱ 38,824,877.00**

The above computation was likewise validated by the Independent Certified Public Accountant (ICPA), as found in the ICPA Report.[17]

Verily, it was petitioner who made use of the Amended ISS to compute the excess excise tax it allegedly paid. **It cannot now disclaim that the Amended ISS is unnecessary to support the computation of excess excise tax paid because such Amended ISS** was utilized by petitioner in its pleadings and proved during trial. As the object of pleadings is to draw the lines of battle, so to speak, between the litigants, and to indicate fairly the nature of the claims or defenses of both parties, a party cannot subsequently take a position contrary to, or inconsistent, with its pleadings.[18] Petitioner cannot take a different posture anent the manner in which the excess excise tax was computed as shown in Annex D, which is an integral part of its Petition, after the supporting Amended ISS, which was used by petitioner in preparing aforesaid Annex, was found defective by the Court.

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[17] Exhibit P-239, ICPA Report Annex Nos. "LC-2-2", "LX-2-2", "LC-3-2" and "LX-3-2", CTA Docket, Vol. III, pp. 1267-1294.
[18] Maxicare PCIB Cigna Healthcare vs. Contreras, G.R. No. 194352, January 30, 2013.

To reiterate, under Section 149 of the NIRC of 1997, as amended, excise tax on motor vehicles is based on importer's selling price, net of excise tax and VAT. **This selling price contains the cost of the imported motor vehicles, of which customs duties is included.** Such selling price is based on the ISS filed by the importer as required under Sections 5 and 13 of RR No. 25-2003. Since petitioner was exempted from the payment of customs duties under JPEPA and EO No. 905, the selling price of the imported motor vehicles was supposedly adjusted to reflect a reduction in cost due to the elimination of customs duties. To reflect the change in the selling price, it was thus incumbent for petitioner to submit an Amended ISS showing the new and adjusted selling price. It is only through the Amended ISS that there can be a determination of the excess excise tax paid because, as already stated, excise tax is based on selling price, and the Amended ISS reflects the new price set by petitioner taking into account the elimination of customs duties as a component of the cost of the imported motor vehicles.

In the assailed Decision, the Court found that <u>all</u> the Amended ISS offered by petitioner in evidence do not comply with the requisites laid down in Sections 5 and 13 of RR No. 25-2003, to wit:

1) The Amended ISS was not signed by the authorized representative of petitioner;

2) It was not sworn to before a notary public; and,

3) There was no indication that it was filed with and received by the BIR.

Upon further evaluation and careful scrutiny of all the Amended ISS, however, the Court finds that <u>two (2) Amended ISS</u>, *i.e., Amended ISS for model code "URS190L-BEZQKV"*[19] *and Amended ISS for model code "USF41L-AEZGKW(L5)",*[20] are compliant with the foregoing requirements set forth in Sections 5 and 13 of RR No. 25-2003.

Except for the two (2) valid Amended ISS for the CBU importations of Lexus, all circumstances militate against giving the remaining Amended ISS any evidentiary weight. Thus, the figures contained therein are unreliable and cannot be given due consideration by the Court. **Without the Amended ISS, the Court cannot ascertain**

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[19] Exhibit P-231.
[20] Exhibit P-233.

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any excess excise tax paid because there can be no comparison of the original and adjusted selling price, which is the basis of excise tax.

It is further noted that while the Amended ISS for model code "USF41L-AEZGKW(L5)" [21] has complied with the requites anent the requirements to have it signed by any representative of petitioner, notarized and submitted to the BIR, the necessary details are unreadable which prevented the Court from ascertaining the amount of alleged reduced excise tax to which the original excise tax shall be compared to determine the refundable amount. For this reason, the claimed excess excise taxes thereon shall not be granted.

In view of the foregoing, the Court finds basis to grant the refund of excess excise tax pertaining to CBU Importations - Lexus in the amount of ₱270,870.00, detailed as follows:

CBU Importations – Lexus					
Import Entry No.	**Model**	**Unit/s**	**Excise Tax (based on Original ISS)[22]**	**Excise Tax (based on Amended ISS)[23]**	**Difference**
C4669810	URS190L-BEZQKV	1	1,138,136.00	1,002,701.00	₱ 135,435.00
C5976310	URS190L-BEZQKV	1	1,138,136.00	1,002,701.00	135,435.00
Total Refundable Excess Excise Tax					**₱ 270,870.00**

In sum, the Court finds that petitioner is entitled to additional refund in the total amount of ₱24,270,358.60, broken down as follows:

Excess Payment Made	**CBU Importations - Land Cruiser**	**CBU Importations - Lexus**	**KD Importations**	**Total**
Customs Duties	₱ 15,519,324.82	-	₱ 5,908,790.00	₱ 21,428,114.82
Excise Taxes	-	270,870.00	-	270,870.00
VAT	1,862,318.98	-	709,054.80	2,571,373.78
Total	**₱ 17,381,643.80**	**₱270,870.00**	**₱ 6,617,844.80**	**₱ 24,270,358.60**

Adding the same amount of ₱24,270,358.60 to the amount of ₱119,858,119.77 previously granted in the assailed Decision, petitioner has substantiated its claim for refund of customs duties and

[21] Exhibit P-233.
[22] Exhibits P-221 to P-226.
[23] Exhibits P-228 to P-233.

excess VAT on CBU Importations and KD Importations in the total amount of ₱144,128,478.37, detailed as follows:

Excess Payment Made	CBU Importations - Land Cruiser	CBU Importations - Lexus	KD Importations	Total
Customs Duties	₱ 67,751,852.00	₱ 54,783,651.19	₱ 5,908,790.00	₱ 128,444,293.19
Excise Taxes	-	270,870.00	-	270,870.00
VAT	8,130,222.24	6,574,038.14	709,054.80	15,413,315.18
Total	**₱ 75,882,074.24**	**₱ 61,628,559.33**	**₱ 6,617,844.80**	**₱ 144,128,478.37**

WHEREFORE, premises considered, respondent's **Motion for Reconsideration (of the Decision dated 2 July 2020)** filed on August 19, 2020 is **DENIED** for lack of merit.

Petitioner's **Motion for Partial Reconsideration (of the Decision dated 2 July 2020)** filed on July 22, 2020 is **PARTIALLY GRANTED**. Accordingly, respondent Commissioner of Customs is hereby **ORDERED** to refund or issue a tax credit certificate in favor of petitioner Toyota Motor Philippines Corporation the amount of **₱144,128,478.37**, representing excess customs duties, excess excise taxes and value-added tax paid on its importations from Japan of Complete Built Up motor vehicles with a cylinder capacity above three thousand cubic centimeters (3,000 cc) and Knocked-Down components, parts, and/or accessories for the assembly of motor vehicles for the period January 1 to June 30, 2010.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

I CONCUR:

CATHERINE T. MANAHAN
Associate Justice

CERTIFICATION

Pursuant to Artic le VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Amended Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice