REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

PHILIPPINE MINING SERVICE CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. **10494**

Members:

BACORRO-VILLENA, *Acting Chairperson, and*
CUI-DAVID, *JJ.*

Promulgated:

3:15 p.m.

x - x

AMENDED DECISION

BACORRO-VILLENA, J.:

For the Court's resolution are:

1. Petitioner Philippine Mining Service Corporation's (**petitioner**'s/ **PMSC**'s) "Motion for Partial Reconsideration (of the Decision dated 08 July 2024)"[1] (**MPR**) filed on 06 August 2024, with "Opposition (Re: Motion for Reconsideration of the Decision dated [o]8 July 2024)"[2] (**Opposition**) filed by respondent Commissioner on Internal Revenue (**respondent/CIR**) on 13 September 2024; and,

[1] Division Docket, Volume II, pp. 689-712, including attached Annex "A".
[2] Id., pp. 736-741.

2. Respondent's "[MPR] (Re: Decision promulgated [o]8 July 2024)"[3] filed on 06 August 2024, with petitioner's "Comment (Re: Respondent's [MPR dated] 01 August 2024)"[4] (**Comment**) filed on 16 September 2024.

Both MPRs contest the Decision of 08 July 2024[5] (**assailed Decision**) which partially granted petitioner's claim for value-added tax (**VAT**) refund for calendar year (**CY**) 2019. The dispositive portion reads –

> ...
>
> **WHEREFORE**, premises considered, the instant Petition for Review filed on 17 May 2021 by petitioner Philippine Mining Service Corporation is hereby **PARTIALLY GRANTED**. Accordingly, respondent Commissioner of Internal Revenue is **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of **FORTY-SIX MILLION, SIX HUNDRED THIRTY-SEVEN THOUSAND, TWO HUNDRED FIFTY-THREE PESOS and 64/100 (₱46,637,253.64)**, representing its unutilized excess input Value-Added Tax for the four (4) taxable quarters of CY 2019 which is attributable to its zero-rated sales for the same period.
>
> **SO ORDERED.**
>
> ...

In petitioner's MPR, it maintains that it had zero-rated sales to companies registered with the Philippine Economic Zone Authority (**PEZA**), thus the Court should reconsider its previous finding in the assailed Decision. It avers that it proffered documentary evidence, particularly Exhibits "**P-14**"[6] series (or the PEZA Certificates) and "**P-40**"[7] (PEZA letter dated 22 June 2021), to show that the companies were PEZA-registered and, thus, enjoy VAT-zero rating on purchases made from local suppliers. It adds that these documents were admitted without exception and qualification based on the Court's Resolution of 22 November 2022.[8] However, in the assailed Decision, these documents

---

[3] Id., pp. 713-732.
[4] Id., pp. 745-750.
[5] Id., pp. 570-688.
[6] Offered as PEZA and BOI Certification of Customers, USB.
[7] Offered as PEZA Letter dated 22 June 2021 confirming the VAT zero-rating certification of Petitioner's PEZA-registered clients for CY 2019, Division Docket, Volume I, p. 473.
[8] Id., pp. 479-481.

were ultimately not given any probative value for being scanned copies only.

Disagreeing with the Court's findings, petitioner points out that Court has already previously admitted Exhibits "**P-14**" series and further declared "**P-40**" as a duplicate, thus, it could not later on deny them of probative value. It also argues that under Section 4[9], Rule 130 of the Revised Rules of Evidence[10], a duplicate is admissible to the same extent as an original when there is no genuine issue raised on its authenticity or that it is unjust or inequitable to admit the duplicate in *lieu* of the original. In its case, since respondent did not raise any genuine issue regarding the subject exhibits' authenticity, neither were there circumstances showing that their admission will be improper or unjust, the Court should maintain to consider the said exhibits as duplicate (equivalent to an original document).

Notwithstanding petitioner's insistence that the previously admitted exhibits, particularly, Exhibits "**P-14-2**", "**P-14-3**", "**P-14-5**", "**P-14-7**", "**P-14-8**", "**P-14-10**", "**P-14-12**", "**P-14-14**", and "**P-14-16**"[11] (Exhibit "**P-14**" series), are the equivalent of the originals; it, nevertheless, submitted the certified true copies (**CTCs**) of these PEZA Certificates. With the submission of the CTCs, petitioner asks that the relevant

9 Sec. 4. *Original of document.*
10 A.M. No. 19-08-15-SC.
11 Attached as Annex "A" in petitioner's Motion for Partial Reconsideration (of the Decision dated 08 July 2024)

Exhibit Reference	**Client name**	**Description**	**Validity Period**
P-14-2	Coral Bay Nickel Corporation	Certificate No. 2019-0474	For the year 2019
P-14-3	PEBA Tandem Manufacturing, Inc.	Certificate No. 2019-2388	July 1 to December 31, 2019
P-14-5	Philippine Sinter Corporation	Certificate No. 2019-0963	January 1 to June 30, 2019
P-14-7	Philippine Sinter Corporation	Certificate No. 2019-0963 (Update No. 0147)	July 1 to December 31, 2019
P-14-8	Pioneer Float Glass Manufacturing	Certificate No. 2019-1195	For the year 2019
P-14-10	Taganito Hpal Nickel Corporation	Certificate No. 2019-0476	For the year 2019
P-14-12	Unichamp Mineral Philippines, Inc.	Certificate No. 2019-0327	For the year 2019
P-14-14	Visayas Slaked Lime Corporation	Certificate No. 2019-1447	January 1 to June 30, 2019
P-14-16	Visayas Slaked Lime Corporation	Certificate No. 2019-1447 (Update No. 1202)	July 1 to December 31, 2019

disallowed zero-rated sales be now considered in the computation of its claim for VAT refund.

Lastly, petitioner posits that the disallowed input VAT due to alleged alterations on the amounts, address and business styles should not affect the validity thereof for the claim of refund. Citing Republic Act (**RA**) No. 11976[12] (also known as Ease of Paying Taxes Act), petitioner insists that as long as the pertinent details are present in the invoice like the amount of sales, VAT, registered name and tax identification number, description of goods or services and date of transaction, the VAT amount shall be allowed as an input tax credit. Applying the foregoing in this case, as the relevant details were indicated in the invoices, hence the VAT amount reflected therein should be considered for refund claim purposes.

Petitioner also insists that the danger of admitting ghost receipts as evidence (which the Court seeks to prevent) is unlikely since all its purchase transactions are valid and accounted for. The supposed alterations on the invoices or receipts are ordinary human error and normal in the day-to-day business operation.

In opposing petitioner's arguments, respondent echoes that tax refunds are in the nature of tax exemptions and are, thus, strictly construed against the claimant. Any doubt thereon must be resolved in favor of the government. In this respect, respondent does not see any error in the Court's findings that petitioner failed to submit competent evidence to support its refund claim.

As regards respondent's MPR, he or she reiterates that based on the Memorandum Report of 15 February 2021, petitioner's application for refund must be denied for its failure to substantiate its claim both in fact and in law. He or she also insists that this Court should confine itself to the Bureau of Internal Revenue's (**BIR**'s) findings of denial and only consider pieces of evidence which were submitted in the administrative level.

---

12 AN ACT INTRODUCING ADMINISTRATIVE TAX REFORMS, AMENDING SECTIONS 21, 22, 51, 56, 57, 58, 76, 77, 81, 90, 91, 103, 106, 108, 109, 110, 112, 113, 114, 115, 116, 117, 118, 119, 120, 128, 200, 204, 229, 235, 236, 237, 238, 241, 242, 243, 245, 248, AND 269; AND REPEALING SECTION 34(K) OF THE NATIONAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES

Lastly, respondent maintains that the law requires that only "creditable input taxes" that are "directly attributable" may be refunded. In petitioner's case, it failed to establish direct attributability between input tax on purchases *vis-à-vis* its zero-rated sales. With petitioner's failure to comply with the refund's documentary and evidentiary requirements, its refund claim must necessarily be denied.

In the Comment to respondent's MPR, petitioner counters that in judicial refund cases, this Court may conduct trial *de novo* in the determination of the claim. Being a court of record, it is not precluded from appreciating evidence that were not previously presented to the BIR.

We resolve.

After a careful consideration and evaluation of the parties' arguments, this Court is constrained to deny respondent's MPR. On the other hand, We find partial merit in petitioner's MPR.

RESPONDENT'S MOTION FOR
PARTIAL RECONSIDERATION.

It is noted that respondent's first two (2) arguments are merely a rehash of his or her earlier submissions which the Court has thoroughly discussed in the assailed Decision.

In *Licomcen Incorporated v. Foundation Specialists, Inc.*[13], the Supreme Court, citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*[14], held that:

> ...
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final

[13] G.R. No. 167022, 31 August 2007.
[14] G.R. No. 109645 (Resolution), 04 March 1996.

> order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, ... deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

As regards respondent's argument that the law requires that only "creditable input taxes" that are "directly attributable" may be refunded, the Supreme Court in *Republic of the Philippines, represented by the Commissioner of Internal Revenue v. Taganito HPAL Nickel Corporation*[15] ruled to the contrary stating that direct attributability is not required for refund cases under Section 112[16] of the National Internal Revenue Code (**NIRC**) of 1997, as amended –

> ...
>
> Tellingly, Section 112(A) *does not require direct attributability* for input tax to be creditable or refundable. In sooth, the law allows as tax credit an allocable portion of a taxpayer's input tax that is not directly and entirely attributable to their zero-rated sales. In such instance, what the law requires is *for the creditable input tax to be attributable to the zero-rated or effectively zero-rated sales.*
>
> At any rate, creditable input tax does not arise solely from purchases that form part of the finished goods. A plain reading of Section 110 of the Tax Code readily reveals that it did not limit creditable input tax to purchases or importation of goods which are to be converted into or intended to form part of a finished product for sale, or to be used in the chain of production. In particular, Section 110(A) also treats as input tax all VAT due from or paid by a VAT-registered person in the course of their trade or business on the importation of goods or local purchase of goods or services, including lease or use of property, from a VAT-registered person. Corollary thereto, even if the purchased goods do not find their way into the taxpayer's finished product, the input tax incurred therefrom can still be credited against the output tax as long as it is (1) incurred or paid

---

15 G.R. No. 259024, 28 September 2022 (Notice of Resolution); Citations omitted and italics in the original text.

16 SEC. 112. *Refunds or Tax Credits of Input Tax.*

> in the course of the VAT-registered taxpayer's trade or business, and (2) supported by a VAT invoice issued in accordance with the invoicing requirements of the law.
>
> ...
>
> Veritably, in a plethora of analogous cases involving claims for input tax refund or issuance of tax credit certificate, the CTA is steadfast in its posture that Section 112 of the Tax Code does not require direct attributability of input taxes to zero-rated sales. This posture becomes all the more significant when juxtaposed with the well-entrenched principle that the factual findings and conclusions of the CTA, as a highly specialized court, are accorded respect and deemed final and conclusive. Therefore, this Court perceives no cogent reason to diverge from the judgment reached by the CTA *En Banc* in this case.
>
> ...

PETITIONER'S MOTION FOR PARTIAL RECONSIDERATION (MPR).

As for petitioner's contention on the alterations, We underscore that what were previously disallowed were altered invoices that were without any countersignatures. To restate Our assailed Decision –

> ...
>
> *Per* respondent's VAT Refund Notice and its attachments, **this pertains to alterations, erasures, or additions of amounts, addresses, or business names without the required countersignature. For this kind of disallowance, the time that the countersignature was made is of crucial importance. It is incumbent upon petitioner to show that it was already countersigned at the time of respondent's review and not after respondent rendered a decision.** It bears noting that an appeal of an unsuccessful administrative claim, the taxpayer has to convince this Court that respondent had no reason to deny its claim. It is thus, important that petitioner was able to show that such disallowance has no basis. Consequently, petitioner cannot rectify the lapse by filing 'cured' documents before this Court. After all, basic is the rule that the party producing a document which has been altered must account for any alteration.[17]
>
> ...

---

[17] Citations omitted and emphasis supplied, supra at note 5, p. 638.

To add, the invoices are the only third-party documents which could prove the existence of petitioner's purchase transactions. If there have been alterations and that they were countersigned, it remains crucial for petitioner to similarly show that these countersignatures were made before the administrative claim for refund was filed. Absent proof that establishes the same, We have no other recourse but to maintain the disallowed input VAT.

As for the CTCs of the PEZA Certificates, a second hard look on submitted CTCs of Exhibits "**P-14**" series and the admitted scanned copies of Exhibits "**P-14**" series (which documents also happen to be included in the BIR Records), compels Us to modify Our earlier declarations in the assailed Decision.

We note earlier that, with petitioner's MPR, it has submitted the CTCs of Exhibit "**P-14**" series or the PEZA Certificates that indicate the PEZA registration of petitioner's clients and their entitlement to VAT-zero rating transactions of their local purchases. The Officer-in-Charge of PEZA's Incentive Management Division, Ms. Grethel D. Tan (**OIC-IMD Tan**) attested and verified the CTCs as the duplicates of the electronic files. Likewise, the CTCs reveals that the PEZA Certificates were issued and signed by PEZA's Deputy Director General for Operations, Ms. Mary Harriet O. Adorbo (**Dir. Gen. Adorbo**).

On the other note, the PEZA Certificates contained in the BIR Records are considered as public records. RA 9470[18], also known as the National Archives of the Philippines Act of 2007, defines public records as record or classes of records, in any form, in whole or in part, created or received by a government agency in the conduct of its affairs, and have been retained by that government agency or its successors as evidence or because of the information contained therein.

In the instant case, the BIR VAT Credit Audit Division (**VCAD**) received the subject PEZA Certificates[19] in the conduct of its affairs (*i.e.*, processing claims for refund) and retained them as evidence (considering that they formed part of the BIR Records elevated to the

---

[18] AN ACT TO STRENGTHEN THE SYSTEM OF MANAGEMENT AND ADMINISTRATION OF ARCHIVAL RECORDS, ESTABLISHING FOR THE PURPOSE THE NATIONAL ARCHIVES OF THE PHILIPPINES, AND FOR OTHER PURPOSES.

[19] BIR Records, pp. 195-219.

Court). Additionally, an examination of the said PEZA Certificates reveals that these were attested by Amelita A. Escober, chief of the BIR VCAD, as CTCs of the documents submitted to her office.

A detailed comparison of the submitted CTCs with the PEZA Certificates (in the BIR Record) and the admitted scanned copies of Exhibits "**P-14**" series reveals that **they are the exact copies of each other**.

With the foregoing, while We initially had reservations assigning probative value to Exhibits "**P-14**" series, there really appears no genuine issue on their authenticity. As stated, even respondent's own BIR Records carry these documents. Equally, with the BIR Records being treated as public documents, entries in public records made in the performance of a duty by a public officer are *prima facie* evidence of the facts therein stated. Section 23 of Rule 130 of the Revised Rules of Evidence states –

> ...
> **Sec. 23**. *Public documents as evidence*. - Documents consisting of entries in public records made in the performance of a duty by a public officer are *prima facie* evidence of the facts therein stated. All other public documents are evidence, even against a third person, of the fact which gave rise to their execution and of the date of the latter.
> ...

In the assailed Decision, We have previously disallowed the sales (in the amount of ₱640,201,009.19) rendered to the alleged PEZA-registered entities for petitioner's failure to substantiate its claims due to the non-presentation of the originals or CTCs of the relevant PEZA Certificates (Exhibit "**P-14**" series). However, with the submission of the foregoing CTCs and Our determination that these are the exact replicates of the PEZA Certificates in the BIR Records and the admitted scanned copies of Exhibits "**P-14**" series, We are constrained to conclude that, indeed, petitioner's sales were indeed made to PEZA-registered entities and that these are considered zero-rated transactions as a result of the said entities' tax benefits pursuant to Section 106(A)(2)(a)(5)[20] of

---

[20] **SEC. 106**. *Value-Added Tax on Sale of Goods or Properties*. –
(A) *Rate and Base of Tax*. – ...
...
(2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:

the NIRC of 1997, as amended[21], in relation to Section 4.106-5(a)(5)[22] of Revenue Regulations (**RR**) No. 16-2005[23], as amended by RR No. 04-2007.[24]

To recall, based on the first (1st) to fourth (4th) Amended Quarterly VAT Returns for CY 2019[25], petitioner reported its zero-rated sales in the amount of ₱1,278,436,846.23, of which ₱640,201,009.19 is composed of indirect exports, or sales of goods to PEZA-registered and Board of Investments (**BOI**)-registered entities. As summarized in the amended Independent Certified Public Accountant (**ICPA**) Report[26]:

	1st quarter of CY 2019 covering January to March 2019	**2nd quarter of CY 2019 covering April to May 2019**	**3rd quarter of CY 2019 covering July to September 2019**	**4th quarter of CY 2019 covering October to December 2019**	**Total**
a. Sale to PEZA and BOI registered customers - Schedule of Zero-rated Sales of Goods - Indirect Export Sales (*Exhibit P-11-1*)	165,191,491.97	193,551,067.36	172,351,722.68	109,106,727.18	640,201,009.19

For an export sale to qualify for VAT zero-rating under Section 106(A)(2)(a)(5) of the NIRC of 1997, as amended, the following essential elements must be present —

1. The sale was made by a VAT registered person; and,

(a) *Export Sales*. - The term '***export sales***' means:

...

(5) Those considered export sales under Executive Order No. 226, otherwise known as the Omnibus Investment Code of 1987, and other special laws.

21 Before the Corporate Recovery and Tax Incentives for Enterprises (CREATE) Law.

22 SEC. 4.106-5. *Zero-Rated Sales of Goods or Properties*. – ...
The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:
(a) Export sales. – ...
...
(5) Transactions considered export sales under Executive Order No. 226, otherwise known as the Omnibus Investments Code of 1987, and other special laws.
...

23 Consolidated Value-Added Tax Regulations of 2005.

24 Amending Certain Provisions of Revenue Regulations No. 16-2005, As Amended, Otherwise Known as the Consolidated Value-Added Tax Regulations of 2005.

25 Exhibits Exhibit "P-10-4", "P-10-9", "P-10-13", and "P-10-18", USB.

26 Table lifted from amended Independent Certified Public Accountant (**ICPA**) Report, p. 13, Exhibit "P-39", USB.

2. The sale of goods must be to an entity entitled to incentives under Executive Order (**EO**) No. 226, otherwise known as the Omnibus Investment Code of 1987, and other special laws.

As determined in the assailed Decision, petitioner is a VAT-registered entity. Hence, the *first* essential element was already fulfilled.

As to the *second* essential element, the case records show that petitioner had sold goods to the following companies:

1. Philippine Sinter Corporation;
2. Visayas Slaked Lime Corporation;
3. Taganito Hpal Nickel Corporation;
4. Coral Bay Nickel Corporation;
5. Unichamp Mineral Philippines, Inc.;
6. Pioneer Float Glass Manufacturing, Inc.;
7. PEBA Tandem and Manufacturing, Inc.; and,
8. Carmen Copper Corporation.

To prove that its clients are duly registered with the PEZA and the BOI, petitioner presented the following certifications (as summarized in the amended ICPA Report):

Customers	Proof of Zero-Rating	Exhibit Reference[27]	Covered Period
Carmen Copper Corporation	Confirmation letter from BOI dated January 28, 2019; Certificate No. 2019-048	P-14	January 1 to December 31, 2019
Coral Bay Nickel Corporation	PEZA certification dated January 9, 2019; Certificate Nos. 2019-0440, 2019-0474	P-14-1, P-14-2	For the year 2019
Peba Tandem & Manufacturing, Inc.	PEZA certification dated July 12, 2019; Certificate No. 2019-2388	P-14-3	July 1 to December 31, 2019
Philippine Sinter Corporation	PEZA certification dated January 30, 2019; Certificate No. 2019-0710, 2019-0963	P-14-4, P-14-5	January 1 to June 30, 2019
	PEZA certification dated May 15, 2019; Certificate	P-14-6, P-14-7	July 1 to December 31, 2019

---

[27] USB.

Customers	Proof of Zero-Rating	Exhibit Reference[27]	Covered Period
	No. 2019-0710-0169, 2019-0963		
Pioneer Float Glass Manufacturing Inc.	PEZA certification dated January 21, 2019; Certificate No. 2019-1195	P-14-8	For the year 2019
Taganito Hpal Nickel Corporation	PEZA certification dated January 9, 2019; Certificate No. 2019-0427, 2019-0476	P-14-9, P-14-10	For the year 2019
Unichamp Mineral Philippines, Inc.	PEZA certification dated January 9, 2019; Certificate No. 2019-0214, 2019-0327	P-14-11, P-14-12	For the year 2019
Visayas Slaked Lime Corporation	PEZA certifications dated February 26, 2019; Certificate No. 2019-1295, 2019-1447	P-14-13, P-14-14	January 1 to June 30, 2019
	PEZA certification dated August 1, 2019; Certificate No. 2019-1295-1002, 2019-1447	P-14-15, P-14-16	July 1 to December 31, 2019

Except for Carmen Copper's BOI confirmation letter, petitioner submitted the CTCs of the PEZA Certificates (Exhibits "**P-14-2**", "**P-14-3**", "**P-14-5**", "**P-14-7**", "**P-14-8**", "**P-14-10**", "**P-14-12**", "**P-14-14**", and "**P-14-16**") which confirmed that the above-listed clients are with PEZA registrations valid for CY 2019. Likewise, the PEZA Certificates stated that the clients are "qualified enterprise for the purpose of VAT zero-rating of its transactions with its local suppliers of goods, properties and services needed in its registered activity and actually delivered into and used and consumed by [the relevant company] inside its PEZA registered facility in [particular ecozone] in accordance with Section 4.106-6 and 4.108-6 of [RR] No. 16-2005, the Consolidated [VAT] Regulations 2005".

Moreover, petitioner presented the VAT zero-rated sales invoices[28] for the sales amounting to a total of ₱640,201,009.19. Except for the sales rendered to Carmen Copper, an examination of the sales invoices reveals that they are compliant with the invoicing requirements

---

[28] Exhibits "P-17" series, id.

prescribed under Section 113(A) and(B)[29] of the NIRC of 1997, as amended, in relation to Section 4.113-1 (A) and (B)[30] of RR No. 16-2005.

Exhibit Reference		Date	Name of Buyer	Address	Sales in Foreign Currency	Amount of Sales (in Php)
First quarter						
P-	17-123	01/03/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,067,467.48
P-	17-124	01/03/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,073,930.56
P-	17-125	01/06/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,885.00	3,763,898.60

29 **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
...
(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:
...
(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;
...
(3) The date of transaction, quantity, unit cost and description of the goods and properties or nature of the service; and
(4) In the case of sales in the amount of One thousand pesos (P1,000) 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.
...

30 **SEC. 4.113-1**. *Invoicing Requirements.* —
(A) A VAT-registered person shall issue: —
(1) A VAT invoice for every sale, barter or exchange of goods or properties; and
...
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:
...
(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;
...
(3) In the case of sales in the amount of One thousand pesos (P1,000.00) 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.

P-	17-126	01/07/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,058,391.32
P-	17-130	01/12/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,885.00	3,755,272.40
P-	17-131	01/13/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,712,166.00
P-	17-132	01/14/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		626,488.12 1,402,462.87
P-	17-133	01/15/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,907,723.79
P-	17-134	01/17/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,885.00	3,750,240.45
P-	17-137	01/27/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,885.00	3,790,496.05
P-	17-138	01/28/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,728,225.75
P-	17-139	01/28/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,364,940.50
P-	17-140	01/29/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,084,105.44
P-	17-144	02/04/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,913,867.48
P-	17-145	02/04/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,885.00	3,755,272.40
P-	17-146	02/07/2019	UNICHAMP MINERAL PHILIPPINES, INC.	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 86,250.00	4,511,737.50
P-	17-147	02/10/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		682,494.54 1,364,989.08
P-	17-148	02/12/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,885.00	3,738,020.00
P-	17-149	02/14/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		776,423.48
P-	17-150	02/15/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,007,900.00
P-	17-151	02/17/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		847,423.04
P-	17-152	02/17/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,911.14	3,771,020.18
P-	17-153	02/19/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		854,806.41
P-	17-154	02/19/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 43,125.00	2,242,500.00
P-	17-155	02/20/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 45,425.00	2,376,181.75
P-	17-156	02/20/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		782,525.15
P-	17-157	02/22/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,924.21	3,744,374.37
P-	17-158	02/23/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		793,837.60
P-	17-159	02/24/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		860,406.80
P-	17-160	02/26/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		873,353.36

P-	17-161	02/26/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,062,638.38
P-	17-162	02/27/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,705,283.25
P-	17-163	02/28/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		796,111.68
P-	17-164	02/28/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 31,625.00 $ 25,850.00	2,989,274.75
P-	17-165	03/02/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		786,797.55
P-	17-166	03/02/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 43,125.00	2,233,012.50
P-	17-168	03/04/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,003,667.58
P-	17-169	03/05/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 45,425.00	2,351,198.00
P-	17-170	03/06/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		850,140.72
P-	17-172	03/08/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		886,706.25
P-	17-173	03/08/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,989.56	3,754,975.45
P-	17-174	03/08/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,709,544.00
P-	17-175	03/10/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		799,490.12
P-	17-176	03/10/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,344,758.00
P-	17-177	03/10/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 43,125.00	2,254,575.00
P-	17-178	03/11/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		887,269.25
P-	17-179	03/11/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,086,243.15
P-	17-180	03/13/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		888,193.93
P-	17-183	03/18/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,363,146.50
P-	17-184	03/18/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 31,625.00 $ 25,850.00	3,028,357.75
P-	17-185	03/24/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,924.21	3,778,897.99
P-	17-186	03/26/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		691,036.50 1,381,355.04
P-	17-187	03/27/2019	UNICHAMP MINERAL PHILIPPINES, INC.	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 86,250.00	4,522,087.50
P-	17-188	03/28/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,065,715.76
P-	17-189	03/29/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		639,166.50
P-	17-190	03/30/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,367,183.00
P-	17-191	03/30/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 31,625.00 $ 25,850.00	3,033,530.50

P-	17-192	03/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		845,012.00
P-	17-129	01/14/2019	CORAL BAY NICKEL CORPORATION	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 74,750.00	3,904,940.00
P-	17-2	01/08/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,600,214.40
P-	17-5	01/18/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,618,415.88
P-	17-7	01/18/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,635,921.00
P-	17-10	01/24/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,673,418.56
P-	17-13	02/04/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,651,545.44
P-	17-18	02/08/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,591,544.06
P-	17-19	02/13/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,583,229.00
P-	17-21	02/25/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,643,056.06
P-	17-23	03/04/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,595,485.79
P-	17-25	03/13/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,637,115.20
P-	17-26	03/15/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,635,227.28
P-	17-28	03/20/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,618,179.20
P-	17-32	03/30/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,648,534.60
P-	17-167	03/04/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		800,961.09
P-	17-14	01/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		(53,566.10)
P-	17-141	01/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		6,339.44
P-	17-35	03/30/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,312,620.00
					Total Sales for First Quarter	**165,191,491.97**
Second quarter						
P-	17-193	04/01/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,074,443.66
P-	17-194	04/02/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,721,343.00
P-	17-195	04/04/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		858,107.80
P-	17-196	04/04/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,950.35	3,760,125.29
P-	17-197	04/07/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,340,721.50
P-	17-198	04/10/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,710,199.50
P-	17-199	04/11/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,041.84	3,746,896.10
P-	17-200	04/12/2019	CORAL BAY NICKEL CORPORATION	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 74,750.00	3,875,787.50

P-	17-201	04/17/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,885.00	3,717,892.20
P-	17-202	04/18/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,323,230.00
P-	17-205	04/25/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,015.70	3,759,219.54
P-	17-206	04/26/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,093,937.12
P-	17-207	04/28/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,338,927.50
P-	17-208	05/02/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,028.77	3,752,698.92
P-	17-209	05/03/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,324,127.00
P-	17-210	05/03/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,054,563.65
P-	17-211	05/03/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,035,451.43
P-	17-213	05/09/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,013,598.44
P-	17-214	05/10/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,924.21	3,758,039.97
P-	17-215	05/10/2019	UNICHAMP MINERAL PHILIPPINES, INC.	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 86,250.00	4,499,662.50
P-	17-216	05/11/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,339,824.50
P-	17-217	05/12/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,051,887.50
P-	17-218	05/12/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,911,278.16
P-	17-219	05/14/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,339,824.50
P-	17-220	05/18/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,362,124.53 621,401.20
P-	17-221	05/20/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,989.56	3,782,331.48
P-	17-224	05/24/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,043,326.08
P-	17-225	05/24/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 43,700.00	2,295,124.00
P-	17-226	05/25/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,348,346.00
P-	17-227	05/27/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,106,322.90
P-	17-228	05/28/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 31,625.00 $ 25,850.00	2,997,321.25
P-	17-229	05/28/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,078,783.20
P-	17-231	05/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,069,779.08
P-	17-233	06/02/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,342,067.00

P-	17-234	06/03/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,312,040.50
P-	17-235	06/04/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,062,342.35
P-	17-236	06/06/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,321,436.00
P-	17-237	06/06/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,028.77	3,728,209.14
P-	17-239	06/08/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,063,256.00
P-	17-240	06/08/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,696,434.00
P-	17-241	06/09/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,321,436.00
P-	17-242	06/10/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,999,452.56
P-	17-243	06/11/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,071,422.08
P-	17-244	06/11/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,335,788.00
P-	17-245	06/13/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,898.07	3,736,542.70
P-	17-247	06/16/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,032,739.16
P-	17-248	06/17/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,298,315.25
P-	17-250	06/20/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,327,266.50
P-	17-251	06/20/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,327,266.50
P-	17-252	06/21/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,107.19	3,729,383.87
P-	17-253	06/22/2019	UNICHAMP MINERAL PHILIPPINES, INC.	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 86,250.00	4,439,287.50
P-	17-254	06/22/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,019,062.68
P-	17-255	06/23/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,908,280.83
P-	17-256	06/25/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 44,275.00	2,280,162.50
P-	17-257	06/25/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 32,775.00	1,687,912.50
P-	17-38	04/06/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,604,484.24
P-	17-45	05/07/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,602,685.52
P-	17-46	05/07/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,599,555.68
P-	17-48	05/11/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,582,646.26
P-	17-49	05/16/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,589,986.52
P-	17-50	05/21/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,596,434.96

P-	17-51	05/25/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,634,575.46
P-	17-55	06/06/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,589,797.08
P-	17-60	06/14/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,551,530.24
P-	17-61	06/14/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,646,728.11
P-	17-62	06/14/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,639,507.55
P-	17-63	06/18/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,568,806.76
P-	17-64	06/20/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,550,524.48
P-	17-65	06/21/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,555,352.80
P-	17-66	06/26/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,572,659.90
P-	17-203	04/22/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		868,249.74
P-	17-54	05/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		(117,303.26)
P-	17-232	05/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		-
P-	17-57	06/11/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		176,591.14
P-	17-58	06/11/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		147,337.67
P-	17-59	06/11/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		85,794.89
P-	17-42	04/30/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,307,460.00
P-	17-43	04/30/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,299,660.00
P-	17-230	05/31/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,343,861.00
P-	17-70	06/22/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,291,950.00
P-	17-41	04/24/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,720,722.00
P-	17-71	06/29/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,697,359.00
P-	17-72	06/30/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,697,359.00
					Total Sales for Second Quarter	**193,551,067.36**
Third quarter						
P-	17-260	07/03/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 54,854.79	2,803,628.32
P-	17-261	07/05/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,291,835.00
P-	17-262	07/05/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,291,835.00

P-	17-74	07/06/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,486,346.46
P-	17-263	07/06/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,991,626.07
P-	17-264	07/06/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,989,547.49
P-	17-265	07/07/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,265,109.00
P-	17-266	07/07/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,294,526.00
P-	17-267	07/08/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,993,636.32
P-	17-268	07/08/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,992,595.80
P-	17-269	07/09/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,002.63	3,695,895.00
P-	17-270	07/10/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,682,340.75
P-	17-271	07/11/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,900,782.72
P-	17-272	07/11/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,888,124.16
P-	17-273	07/12/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,299,011.00
P-	17-274	07/14/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,294,526.00
P-	17-275	07/15/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,889,778.00
P-	17-276	07/17/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,950.35	3,665,150.83
P-	17-277	07/18/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,871,517.48
P-	17-278	07/19/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,259,353.25
P-	17-279	07/19/2019	CORAL BAY NICKEL CORPORATION	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 74,750.00	3,814,492.50
P-	17-280	07/20/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,870,930.86
P-	17-281	07/20/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,028,826.72
P-	17-282	07/24/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,869,109.76
P-	17-283	07/25/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,404,885.60 609,687.00
P-	17-284	07/25/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,002.63	3,689,414.76
P-	17-285	07/28/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,265,109.00
P-	17-77	07/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,660,576.00
P-	17-287	08/04/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,989.56	3,698,103.70
P-	17-289	08/10/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,028.77	3,738,293.16

P-	17-290	08/11/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,895,320.00
P-	17-291	08/12/2019	UNICHAMP MINERAL PHILIPPINES, INC.	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 86,250.00	4,476,375.00
P-	17-292	08/12/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 48,510.00	2,517,669.00
P-	17-293	08/16/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,958,440.00
P-	17-294	08/18/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,015.70	3,778,663.78
P-	17-296	08/24/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,055,126.42
P-	17-297	08/24/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,347,000.50
P-	17-88	08/27/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,610,520.65
P-	17-298	08/27/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,073,630.65
P-	17-300	08/29/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,937.28	3,760,161.63
P-	17-301	08/30/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,909,131.64
P-	17-302	09/01/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,308,055.75
P-	17-303	09/01/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,338,030.50
P-	17-304	09/02/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,036,817.09
P-	17-305	09/04/2019	CORAL BAY NICKEL CORPORATION	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 74,750.00	3,906,435.00
P-	17-306	09/04/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,963.42	3,760,808.33
P-	17-307	09/05/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,338,030.50
P-	17-309	09/09/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,330,406.00
P-	17-310	09/09/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,330,406.00
P-	17-311	09/10/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 32,775.00	1,699,056.00
P-	17-313	09/18/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,041.84	3,770,669.91
P-	17-314	09/21/2019	UNICHAMP MINERAL PHILIPPINES, INC.	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 86,250.00	4,497,075.00
P-	17-315	09/22/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 49,140.00	2,562,159.60
P-	17-318	09/23/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,924.21	3,750,128.31
P-	17-316	09/24/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,025,694.83

P-	17-317	09/25/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,032,810.80
P-	17-319	09/26/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,313,811.50
P-	17-320	09/29/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,898.07	3,741,575.56
P-	17-321	09/30/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,333,994.00
P-	17-322	09/30/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,333,994.00
P-	17-73	07/04/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,491,982.88
P-	17-80	08/05/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,532,562.20
P-	17-82	08/20/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,614,310.88
P-	17-92	09/13/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,637,652.60
P-	17-94	09/23/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,578,685.31
P-	17-95	09/23/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,592,095.01
P-	17-365	07/20/2019	PEBA TANDEM & MANUFACTURING, INC.	St. No. 2 Crescent Road, Cebu Light Industrial Park, Basak, Lapu-Lapu City		8,590.50
P-	17-366	08/07/2019	PEBA TANDEM & MANUFACTURING, INC.	St. No. 2 Crescent Road, Cebu Light Industrial Park, Basak, Lapu-Lapu City		10,237.88
P-	17-367	08/07/2019	PEBA TANDEM & MANUFACTURING, INC.	St. No. 2 Crescent Road, Cebu Light Industrial Park, Basak, Lapu-Lapu City		10,889.06
P-	17-368	09/18/2019	PEBA TANDEM & MANUFACTURING, INC.	St. No. 2 Crescent Road, Cebu Light Industrial Park, Basak, Lapu-Lapu City		10,751.06
P-	17-78	07/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		(124,174.40)
P-	17-79	07/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		(99,145.13)
P-	17-89	08/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		(172,984.43)
P-	19-48	09/16/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		(539,272.86)
P-	17-323	09/30/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		(709.54)
P-	17-83	08/20/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,299,660.00
P-	17-93	09/13/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,212,000.00
					Total Sales for Third Quarter	**172,351,722.68**
Fourth quarter						
P-	17-324	10/01/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,034,678.98
P-	17-325	10/02/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,325,921.00
P-	17-326	10/04/2019	CORAL BAY NICKEL CORPORATION	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 74,750.00	3,883,262.50

P-	17-327	10/05/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,289,460.25
P-	17-329	10/07/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,976.49	3,721,904.30
P-	17-330	10/08/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,325,921.00
P-	17-332	10/18/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,950.35	3,704,723.52
P-	17-333	10/18/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,309,326.50
P-	17-334	10/19/2019	UNICHAMP MINERAL PHILIPPINES, INC.	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 86,250.00	4,428,075.00
P-	17-335	10/22/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,295,423.00
P-	17-336	10/23/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,924.21	3,678,923.34
P-	17-338	10/26/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,299,011.00
P-	17-339	10/27/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,299,011.00
P-	17-104	10/30/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,044,228.21
P-	17-340	10/30/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,259,796.00
P-	17-341	10/31/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,288,695.50
P-	17-342	11/04/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,937.28	3,652,255.71
P-	17-346	11/05/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,264,925.00
P-	17-344	11/09/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,264,476.50
P-	17-345	11/09/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,235,444.75
P-	17-108	11/11/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,518,429.40
P-	17-347	11/11/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 72,002.63	3,635,412.79
P-	17-349	11/20/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,005,043.45
P-	17-350	11/20/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,963.42	3,655,741.74
P-	17-351	11/24/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,277,483.00
P-	17-110	11/25/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,258,530.00
P-	17-352	11/25/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,974,847.44

P-	17-353	11/26/2019	UNICHAMP MINERAL PHILIPPINES, INC.	Rio Tuba Export Processing Zone, Rio Tuba, Bataraza, Palawan, Philippines 5306	$ 86,250.00	4,379,775.00
P-	17-354	11/28/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,850.00	2,278,380.00
P-	17-355	11/28/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,937.28	3,658,730.06
P-	17-356	11/29/2019	TAGANITO HPAL NICKEL CORPORATION	Taganito Special Economic Zone, Taganito, Claver, Surigao del Norte 8410	$ 44,275.00	2,249,170.00
P-	17-357	12/05/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,987,360.20
P-	17-358	12/09/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,042,767.65
P-	17-359	12/09/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,911.14	3,650,928.58
P-	17-360	12/16/2019	VISAYAS SLAKED LIME CORPORATION	Taganito Special Economic Zone Brgy. Taganito, Claver, Surigao del Norte	$ 71,911.14	3,636,546.35
P-	17-361	12/20/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,844,137.68
P-	17-362	12/21/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		1,876,617.60
P-	17-120	12/27/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,347,776.00
P-	17-113	11/28/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		1,266,330.00
P-	17-116	12/13/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,512,975.80
P-	17-121	12/31/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,646,546.00
P-	17-371	10/28/2019	PEBA TANDEM & MANUFACTURING, INC.	St. No. 2 Crescent Road, Cebu Light Industrial Park, Basak, Lapu-Lapu City		11,156.44
P-	17-97	10/10/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		131,300.88
P-	17-102	10/28/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		209,379.56
P-	17-103	10/28/2019	PIONEER FLOAT GLASS MANUFACTURING, INC.	Asahi Special Economic Zone (ASEZ), 730 M.H. Del Pilar, Brgy. Pinagbuhatan, Pasig City, Philippines 1602		(63,217.88)
P-	17-122	12/27/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		(164,365.74)
P-	17-114	11/28/2019	PHILIPPINE SINTER CORPORATION	23F, Oledan Square 6788 Ayala Ave., Makati City		2,652,463.00
					Total Sales for Fourth Quarter	**109,085,708.06**
					Total valid zero-rated sales made to PEZA-registered entities for CY 2019	**640,179,990.07**

With the foregoing, petitioner also complied with the *second* essential element. Thus, its valid zero-rated sales rendered to PEZA-registered entities for CY 2019 is ₱640,179,990.07.

To recapitulate, out of the total zero-rated sales for CY 2019 amounting to ₱1,278,436,846.23, only the amount of ₱1,261,489,713.63 represents petitioner's valid zero-rated sales for the same period, to wit:

Total zero-rated sales for CY 2019		1,278,436,846.23
Less:		
Direct sales without remittance	3,426,769.73	
Direct sales with bill of lading not in customer's name which is not properly substantiated	2,931,187.50	
Direct sales with customer who is not the remitter	10,568,156.25	
Zero-Rated Sales made to PEZA and BOI registered entities not supported with original PEZA or BOI certifications	21,019.12	(16,947,132.60)
Total valid zero-rated sales for CY 2019		**1,261,489,713.63**

Using the valid zero-rated sales for CY 2019, the proper computation for the VAT refund will be as follows:

Declared Input VAT allocated to Declared Zero-Rated Sales	₱114,136,062.95
Less: Output VAT Still Due	9,363,946.46
Excess and Unutilized Input VAT attributable to Declared Zero-Rated Sales	**₱104,772,116.50**
Less: Unsubstantiated or Invalid Input VAT	8,809,054.61
Substantiated or Valid Input VAT deemed attributable to Zero-Rated Sales	**₱95,963,061.89**
Divided by Declared Zero-Rated Sales for CY 2019	1,278,436,846.23
Multiplied by Valid Zero-Rated Sales for CY 2019	1,261,489,713.63
Refundable Excess and Unutilized Input VAT Attributable to Valid Zero-Rated Sales	**₱94,690,962.50**

Having thus established that there is a refundable excess input VAT attributable to valid zero-rated sales in the amount of **₱94,690,962.50**, which is well within the input VAT claim of ₱104,888,177.67 that remained unutilized until the same was deducted as part of the "VAT Refund/TCC Claimed" in petitioner's Amended Quarterly VAT Return for the 2nd Quarter of CY 2020[31], it has sufficiently proven its entitlement to a refund or issuance of a Tax Credit Certificate (**TCC**) in the said amount for CY 2019.

31 Exhibit "P-10-26", USB.

It is well-established that claims for tax refund, like tax exemptions, are construed *strictissimi juris* against the taxpayer. However, when the claim for refund has a clear legal basis and is sufficiently supported by evidence, as in the present case, then the Court shall not hesitate to grant the refund.[32]

WHEREFORE, premises considered, petitioner Philippine Mining Service Corporation's "Motion for Partial Reconsideration (of the Decision dated 08 July 2024)" is hereby **PARTIALLY GRANTED,** while respondent Commissioner of Internal Revenue's "Motion for Partial Reconsideration (Re: Decision promulgated [0]8 July 2024)" is hereby **DENIED** for lack of merit.

ACCORDINGLY, respondent Commissioner of Internal Revenue is **ORDERED TO REFUND** or **TO ISSUE A TAX CREDIT CERTIFICATE** in the amount of **NINETY-FOUR MILLION SIX HUNDRED NINETY THOUSAND NINE HUNDRED SIXTY-TWO PESOS and 50/100 (₱94,690,962.50)**, representing its unutilized excess input Value-Added Tax for the four (4) taxable quarters of CY 2019 which is attributable to its zero-rated sales for the same period.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice

---

32 See *Chevron Holdings, Inc. (Formerly Caltex Asia Limited) v. Commissioner of Internal Revenue*, G.R. No. 215159, 05 July 2022; citing *San Roque Power Corporation v. Commissioner of Internal Revenue*, G.R. No. 180345, 25 November 2009; *Commissioner of Internal Revenue v. Philippine Air Lines, Inc.*, G.R. No. 180043, 14 July 2009.

ATTESTATION

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

JEAN MARIE A. BACORRO-VILLENA
Associate Justice
Special 2nd Division Acting Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Special 2nd Division Acting Chairperson's Attestation, it is hereby certified that the conclusions in the above Amended Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ROMAN G. DEL ROSARIO
Presiding Justice