REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD., *Petitioner,*	**CTA CASE NO. 8123** Members:
- versus -	**RINGPIS-LIBAN,** *Chairperson, and* **MODESTO-SAN PEDRO,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAR 06 2024 1:40 p.m.

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AMENDED DECISION

***MODESTO-SAN PEDRO, J.*:**

Before the Court are the following submissions for resolution:

1. Respondent's *Motion for Partial Reconsideration (Re: Decision promulgated 24 October 2013)*, filed on November 30, 2023,[1] with petitioner's *Comment (Re: Motion for Partial Reconsideration dated November 17, 2023)*, filed on January 9, 2024; and

2. Petitioner's *Motion for Partial Reconsideration (Re: Decision dated October 24, 2023) with Motion to Present Supplemental Evidence*, filed on January 2, 2024, with respondent's *Opposition (Re: Motion for Partial Reconsideration (Re: Decision dated October 24, 2023) with Motion to Present Supplemental Evidence)*, filed on January 5, 2024.

[1] Docket – Vol. 4, pp. 1743 to 1752.

Respondent's Motion for Partial Reconsideration

Respondent mainly argues that petitioner is not entitled to the issuance of a tax credit certificate ("TCC") of excess and unutilized input value-added tax ("VAT") for the 2nd quarter of calendar year ("CY") 2008 since the law requires that only "creditable input taxes" that are "directly attributable" may be refunded. However, no attributability was established between the input tax on purchases vis-à-vis the zero-rated sales of petitioner. Further, for input tax to be creditable, it must come from purchase of goods that form part of the finished product of the taxpayer or it must be directly used in the chain of production.

On the other hand, petitioner comments that there is nothing in *Section 112 of the National Internal Revenue Code of 1997, as amended (the "Tax Code")* which states that the input tax needs to be directly attributable or a factor in the chain of production to the zero-rated sales in order for it to be creditable or refundable. In fact, the same provision clearly allows as tax credit an allocable portion of a taxpayer's input tax that is not directly and entirely attributable to the zero-rated sales.

Petitioner is correct.

Section 112(A) of the Tax Code provides that creditable input taxes attributable to zero-rated or effectively zero-rated sales may be applied for issuance of TCC or refund within two years after the close of the taxable quarter when the sales were made, to wit:

> SEC. 112. *Refunds or Tax Credits of Input Tax.* —
>
> (A) *Zero-Rated or Effectively Zero-Rated Sales.* — Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however*, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): *Provided, further*, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally*, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.

Notably, the foregoing also mentions that in case the taxpayer is engaged in zero-rated or effectively zero-rated sales and other type of sales, the input tax due or paid that cannot be directly and entirely attributable to any of said sales shall be allocated proportionately based on the volume of sales.

Section 112(A) of the Tax Code, in other words, does not require direct and entire attribution to zero-rated sales in order for the input taxes to qualify for refund or issuance of TCC. It even provides for a procedure in case direct and entire attribution cannot be made, that is to allocate the input taxes based on the volume of sales.

As such, respondent is mistaken in asserting that petitioner needs to prove direct attribution of creditable input taxes to petitioner's zero-rated sales.

This issue was recently settled in *Commissioner of Internal Revenue v. Cargill Philippines, Inc.*,[2] (*"Cargill"*), where the High Court ruled that the law does not require direct attributability of the input VAT from the purchase of goods to the finished product whose sale is zero-rated in order for such input VAT to be refundable, contrary to the argument of the Commissioner of Internal Revenue ("CIR") that input VAT must be directly attributable to the zero-rated sales of therein respondent in order to be refundable and that the input VAT must come from purchases of goods that form part of the finished product of the taxpayer or it must be directly used in the chain of production.

Notably, the CIR's arguments in *Cargill*, which were found unmeritorious by the Supreme Court, is essentially the same as respondent's arguments in his Motion herein.

Further, *Cargill* clarified that it suffices that the purchase of goods, properties, or services upon which the input VAT is based can be attributed to the zero-rated sales. This conclusion is further bolstered by *Section 110(A)(1) of the Tax Code*,[3] which explicitly sets forth the sources of creditable input

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[2] G.R. No. 255470-71, January 30, 2023.

[3] SECTION 110. *Tax Credits.* —

(A) *Creditable Input Tax.* —

(1) Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113 hereof on the following transactions shall be creditable against the output tax:

(a) Purchase or importation of goods:

(i) For sale; or
(ii) For conversion into or intended to form part of a finished product for sale including packaging materials; or
(iii) For use as supplies in the course of business; or
(iv) For use as materials supplied in the sale of service; or

VAT. Verily, the law does not limit itself to purchases 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 summary, direct and entire attributability of the input taxes is not required in claims for tax refund and issuance of tax credit certificates. Respondent's argument thus fails, and his Motion for Partial Reconsideration must be denied.

Petitioner's Motions for Partial Reconsideration and to Present Supplemental Evidence

First, petitioner submits that out of the disallowed zero-rated sales amounting to ₱39,919,043.89, only the amount of ₱1,551,093.48 must be disallowed. Further, the zero-rated sales to Deutsche Bank AG Sydney amounting to ₱24,655,106.21 must not be disallowed since it is properly substantiated with a corresponding SEC Negative Certification.

In the Decision dated October 24, 2023 ("Assailed Decision"), the Court found that out of the total reported zero-rated sales for CY 2008 amounting to ₱405,589,744.27, only the amount of ₱365,670,700.38 is properly substantiated, while the aggregate amount of ₱39,919,043.89 must be disallowed due to the following grounds:[4]

Details	Reference	Total
Total zero-rated sales per VAT return	*Exhibit P-3*	Php 405,589,744.27
Less: Disallowed zero-rated sales		
a) Sales supported by ORs and SEC Certificate of Non-Registration but without Foreign Registration Documents	*Annex C of the ICPA Report*	2,281,435.96
b) Sales supported by ORs but without SEC Certificate of Non-Registration and Foreign Registration Documents	*Annex C of the ICPA Report*	37,637,607.93
Properly substantiated zero-rated sales		**Php 365,670,700.38**

Annex C of the ICPA Report[5] shows that the foregoing disallowances are broken down as follows: ɩ

(v) For use in trade or business for which deduction for depreciation or amortization is allowed under this Code, except automobiles, aircraft and yachts.

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

[4] Assailed Decision, p. 17.

[5] Exhibit "P-11", Docket – Vol. 3, pp. 1105 and 1123 to 1124.

Customer	Amount
Sales supported by ORs and SEC Certificate of Non-Registration but without Foreign Registration Documents	
DB Trust Company Limited Japan DKS DTC	Php 79,584.98
Deutsche Bank Aktiengesellschaft Filiale Dubai	530,566.50
Deutsche Bank Aktiengesellschaft Filiale Shanghai	1,591,699.50
DTB Corporation	79,584.98
Subtotal	***Php 2,281,435.96***
Sales supported by ORs but without SEC Certificate of Non-Registration and Foreign Registration Documents	
Bankers Trust Company	Php 834,828.70
Deutsche Bank Aktiengesellschaft Asia Pacific Head Office	3,713,965.50
Deutsche Bank Aktiengesellschaft Bearbeitungseinheit Mitte	32,296,642.58
Deutsche Group Services Pty Ltd. Australia Company	792,171.15
Subtotal	***Php 37,637,607.93***
Total Disallowed Zero-rated Sales	**Php 39,919,043.89**

On one hand, based on the foregoing breakdown, the zero-rated sales to Deutsche Bank AG Sydney amounting to ₱24,655,106.21 is not among the zero-rated sales disallowed by the Court. Hence, petitioner's arguments on the matter are irrelevant.

On the other hand, petitioner argues that only the amount of ₱1,551,093.48 zero-rated sales must be disallowed. However, it did not present any new argument to support its claim and demonstrate any alleged error committed by the Court. As such, the Court has nothing to reconsider therefrom, and the Assailed Decision must be upheld.

Second, petitioner submits that the following input taxes disallowed for being supported with mere photocopies of the original invoices and receipts[6] aggregating ₱16,803,475.50, as detailed below, must be allowed in accordance with *Section 4(c), Rule 130 of the Amended Rules of Evidence.*

Description	ICPA Report Reference	Amount
Purchases of Goods other Capital Goods		
a) Purchases of goods other than capital goods supported by photocopy of original invoices	*Annex E-2*	₱ 135,515.51
Purchases of Services		
a) Purchases of services supported by photocopy of original official receipts	*Annex F-2*	1,550,522.70
b) Purchases of services supported by photocopy of original official receipts where amount of VAT, name, TIN, and/or address are not indicated, incorrect or incomplete	*Annex F-3*	15,117,437.29
Total		**₱16,803,475.50**

[6] *Id.* at 1127 to 1128 and 1141 to 1184.

It thus *Section 4(c), Rule 130 of the Amended Rules of Evidence*, which provides that a duplicate is admissible to the same extent as an original unless (1) a genuine question is raised as to the authenticity of the original, or (2) in the circumstances, it is unjust or inequitable to admit the duplicate in lieu of the original.

As for the disallowed input VAT from purchases of services supported by photocopies of original official receipts where amount of VAT, name, TIN, and/or address are not indicated, incorrect or incomplete amounting to ₱15,117,437.29, petitioner submits that the alleged non-compliance with just one of the numerous details listed in the VAT invoicing requirements under Section 113 of the Tax Code, which unduly resulted to the outright disallowance of the corresponding input taxes claimed by petitioner, is in violation of one of the internationally generally accepted basic VAT principles, which is VAT neutrality.

VAT neutrality, according to petitioner, is in accordance with the *International VAT/GST Guidelines* of the Organization for Economic Co-operation and Development ("OECD"), which provides that the concept of tax neutrality in VAT has a number of dimensions, including the absence of discrimination in a tax environment that is unbiased and impartial and the elimination of undue tax burdens and disproportionate or inappropriate compliance costs for businesses. Neutrality is one of the principles that help to ensure the collection of the right amount of revenue by governments.

Petitioner further invokes the ruling of the European Court of Justice ("ECJ") in *Barlis 06 – Investimentos Imobilários e Turísticos SA v. Autoridrade Tributária e Aduaneira*,[7] (*"Investimentos"*) stating that the fundamental principle of the neutrality of VAT requires deduction of input VAT to be allowed if the substantive requirements are satisfied, even if the taxable persons have failed to comply with some formal conditions.

In any case, petitioner submits the instant *Motion to Present Supplemental Evidence* in order to resolve the foregoing grounds for disallowance of input taxes and moves for the recall of petitioner's witness, Mr. Felix Bueno Angue, Jr., to: (a) testify on the execution, existence, and the cause of the unavailability of the originals of the exhibits comprising input taxes from purchases of goods and services supported by mere photocopies of original invoices and receipts; and (b) reconcile the discrepancies where the amount of VAT, name, TIN and/or address are not indicated, incorrect or incomplete.

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[7] Case C-516/14, September 15, 2016.

On the other hand, respondent objects to the *Motion to Present Supplemental Evidence*, considering that petitioner was given every opportunity to prove its case with diligence and present all necessary evidence to prove its case. It was only when a Decision had been rendered that petitioner now moves to rectify its error/mistake.

The Court finds petitioner's *Motion for Partial Reconsideration* partially meritorious, while the *Motion to Present Supplemental Evidence* must be denied.

Upon revisiting the merits of this case with respect to the input taxes from purchases of goods and services disallowed by the Court on the sole ground that the same are supported with mere photocopies of the original invoices and receipts amounting to ₱135,515.51 and ₱1,550,522.70, respectively, the Court finds it proper to reconsider the same, pursuant to *Section 4(c), Rule 130 of the Amended Rules of Evidence.*

In the Resolution of this Court dated July 20, 2022,[8] the Court admitted the exhibits supporting petitioner's input taxes (Exhibits "P-19-B" to "P-19-CV") as duplicates of the original, considering that respondent had no categorical objection as to the genuineness and due execution of said exhibits. Thus, pursuant to *Section 2, Rule 130 of the Amended Rules of Evidence*,[9] said documentary exhibits are considered as valid proof of their contents.

There being no other ground for disallowing said input taxes from purchases of goods and services amounting to ₱135,515.51 and ₱1,550,522.70, respectively, the same is thus allowed and shall be added to the validly substantiated input taxes of petitioner available for refund.

However, the Court upholds its disallowance of input taxes from services supported by photocopy of original official receipts where the amount of VAT, name, TIN, and/or address are not indicated, incorrect, or incomplete, amounting to ₱15,117,437.29.

Notably, the ground for disallowance is not merely that the supporting receipts are photocopies but that the receipts are not compliant with invoicing requirements under *Section 113(A) and (B) of the Tax Code*.

On this respect, petitioner invokes the VAT neutrality principle under the *International VAT/GST Guidelines* of the OECD and the ECJ's ruling on

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8 Docket – Vol. 4, pp. 1671 to 1676.

9 SECTION 2. *Documentary Evidence.* — **Documents as evidence** consist of writings, recordings, photographs or any material containing letters, words, sounds, numbers, figures, symbols, or their equivalent, or other modes of written expression **offered as proof of their contents**. Photographs include still pictures, drawings, stored images, x-ray films, motion pictures or videos. *(Emphases ours)*

Investimentos, arguing that tax authorities cannot refuse the right to deduct VAT on the sole ground that an invoice does not satisfy the conditions.

However, the said international guidelines and jurisprudence do not have the force of law in the Philippines and, as such, cannot persuade the Court.

Even assuming that the Philippines is an adherent to the *International VAT/GST Guidelines*,[10] it cannot be bound thereby. As indicated in its Foreword:

> This *Recommendation* is addressed to Members and to non-Members having adhered to it ("Adherents"). It represents these jurisdictions' political will on the application of VAT to the international trade in services and intangibles with a view to addressing the risks of double taxation and unintended non-taxation that result from the uncoordinated application of VAT in a cross-border context. They are *encouraged* to take due account of the Guidelines when designing and implementing VAT legislation. They are in particular *encouraged* to pursue efforts to implement the principles of VAT neutrality and the principles of destination for determining the place of taxation of cross-border supplies with a view to facilitating a coherent application of national VAT legislation to international trade.
> (Emphasis, Ours)

Being a mere "recommendation", compliance therewith is not mandatory. Consequently, any jurisprudence based on said recommendation cannot be made as a binding precedent.

Further, the Philippines has its own domestic legislation with respect to taxation, which must be adhered to.

Under Philippines' *Tax Code*, invoicing requirements under *Section 113(A) and (B)* is made mandatory by the use of the word "shall", to wit:

> SEC. 113. Invoicing and Accounting Requirements for VAT-registered Persons. —
>
> (A) Invoicing Requirements. — A VAT-registered person *shall* issue:
>
> (1) A VAT invoice for every sale, barter or exchange of goods or properties; and

[10] Published on April 12, 2017. See OECD Centre for Tax Policy and Administration <https://www.oecd.org/ctp/international-vat-gst-guidelines-9789264271401-en.htm>.

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

(B) Information Contained in the VAT Invoice or VAT Official Receipt. — The following information *shall* be indicated in the VAT invoice or VAT official receipt:

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

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: Provided, That:

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

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

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

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

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

(4) In the case of sales in the amount of One thousand pesos (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."
(Emphasis, Ours)

Corollary, *Section 110(A)(1) of the Tax Code* reiterates the mandatory nature of the foregoing invoicing requirements as a condition *sine qua non* for input VAT to be creditable against the output VAT, thus:

SEC. 110. Tax Credits. —

(A) Creditable input Tax. —

(1) *Any input tax evidenced by a VAT invoice or official receipt issued in accordance with Section 113* hereof on the following transactions *shall be creditable against the output tax:*

. . . .

(Emphases, Ours)

When the law is clear and free from any doubt or ambiguity, there is no room for construction or interpretation. There is only room for application.[11]

As such, failure to comply with the invoicing requirements the *Tax Code* and its implementing rules and regulations warrants the disallowance of the input tax.

Anent petitioner's Motion to Present Supplemental Evidence in order to reconcile the discrepancies where the amount of VAT, name, TIN, and/or address are not indicated, incorrect, or incomplete, the same cannot be granted.

As correctly pointed out by respondent, petitioner already had all the opportunity to present and lay down the merits of its claim during trial.

In fact, petitioner already had the opportunity to explain the ICPA's findings when it filed a Supplement Sworn Statement of Mr. Angue dated November 3, 2021.[12] However, said Supplemental Sworn Statement explains only a portion of disallowances on petitioner's zero-rated sales. Thus, it can be surmised that petitioner was already able to scrutinize the ICPA Report and by narrowing its explanation only to those matters stated in the Supplemental Sworn Statement is telling upon this Court that petitioner already admits the other findings. Therefore, petitioner's attempt in explaining the ICPA's findings on a piece-meal basis is unacceptable to this Court, considering that it was already given the opportunity to explain all the ICPA's findings unto which it disagrees.

The Court is also not convinced that the presentation of supplemental evidence at this stage is procedurally proper. The jurisprudence cited by petitioner on the presentation of additional evidence, such as *Alegre v. Reyes*[13] and *Valencia v. Sandiganbayan*,[14] concerns the admission of evidence *before* judgment is rendered. As this Court has already promulgated the Assailed Decision, said jurisprudence is not applicable here. What would be applicable here are the rules on the opening of a new trial under *Rule 15, Section of the Revised Rules of the Court of Tax Appeals, as amended* and *Rule 37, Section 1 of the 1997 Rules of Court, as amended*. Petitioner did not, however, prove either that its failure to properly present its supplemental evidence was due to "fraud, accident, mistake[,] or excusable negligence" or that said evidence is "[n]ewly discovered evidence, which [it] could not, with reasonable diligence,

[11] *Aces Philippines Cellular Satellite Corp. v. Commissioner of Internal Revenue*, G.R. No. 226680, August 30, 2022.
[12] Marked as Exhibit "P-30" (offered as Exhibit "P-31"), Docket – Vol. 3, pp. 1349 to 1355.
[13] G.R. No. 56923, May 9, 1988.
[14] G.R. No. 165996, October 17, 2005.

have discovered and produced at the trial," as required by the aforesaid provisions. The presentation of supplemental evidence at this juncture is thus improper.

Nevertheless, considering the additional allowable input VAT as discussed earlier, petitioner's properly substantiated and allowable input VAT after the Court's reconsideration now amounts to ₱5,512,050.61, as computed below:

Total properly substantiated and allowable input VAT per Decision dated October 24, 2023	₱ 3,826,012.40
Additional allowable input VAT:	
Purchases of goods other than capital goods supported by photocopy of original invoices	135,515.51
Purchases of services supported by photocopy of original official receipts	1,550,522.70
Total properly substantiated and allowable input VAT after the Court's reconsideration	**₱ 5,512,050.61**

Before proceeding with the computation of the input VAT that may ultimately be refunded, We note the recent ruling in *Chevron Holdings, Inc. v. Commissioner of Internal Revenue*,[15] where the High Court clarified the two options available to the taxpayer in claiming refund of input taxes and the effects of exercising each option, thus:

> Thus, the input tax attributable to zero-rated sales may, at the option of the VAT-registered taxpayer, be: (1) charged against output tax from regular 12% VAT-able sales, and any unutilized or "excess" input tax may be claimed for refund or the issuance of tax credit certificate; or *(2) claimed for refund or tax credit in its entirety.* It must be stressed that the remedies of charging the input tax against the output tax and applying for a refund or tax credit are alternative and cumulative. Furthermore, the *option is vested with the taxpayer-claimant.* It goes without saying that the CTA, and even *the Court, may not, on its own, deduct the input tax attributable to zero-rated sales from the output tax derived from the regular twelve percent (12%) VAT-able sales first and use the resultant amount as the basis in computing the allowable amount for refund.* The courts cannot condition the refund of input taxes allocable to zero-rated sales on the existence of "excess" creditable input taxes, which includes the input taxes carried over from the previous periods, from the output taxes. These procedures find no basis in law and jurisprudence.
> (Emphases, Ours)

In this case, petitioner opted to refund its current input VAT for the 2nd quarter of CY 2008, which are attributable to zero-rated sales, in its entirety. As such, the Court may not, on its own, deduct from said 2nd quarter input VAT the output VAT for the same quarter, especially considering that, based

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[15] G.R. No. 215159, July 5, 2022.

on the 2nd Quarterly VAT Return for CY 2008,[16] there are still other sources of input VAT available which were not subjected to refund.

Accordingly, the unutilized excess input VAT that may be refunded is increased to ₱4,929,978.07, computed as follows:

Particulars	Amount
Properly substantiated and allowable input VAT	₱ 5,512,050.61
Multiply by: Ratio of valid and properly supported zero-rated sales over total sales (i.e., including VATable sales)	89.44%
Unutilized Input VAT attributable to zero-rated sales that may be refunded	**₱ 4,929,978.07**

FOR THESE REASONS, respondent's *Motion for Partial Reconsideration* of the Decision dated October 24, 2023 and petitioner's *Motion to Present Supplemental Evidence* are **DENIED** for lack of merit.

On the other hand, petitioner's *Motion for Partial Reconsideration* is **PARTIALLY GRANTED**. Accordingly, the Decision dated October 24, 2023 is hereby **MODIFIED** as follows:

> "**WHEREFORE**, in light of the foregoing considerations, the Petition for Review filed by petitioner **DEUTSCHE KNOWLEDGE SERVICES PTE., LTD.** is hereby **PARTIALLY GRANTED**. Respondent is **ORDERED** to refund or issue a TCC in favor of petitioner in the reduced amount of Four Million Nine Hundred Twenty Nine Thousand Nine Hundred Seventy Eight and 7/100 Pesos (Php4,929,978.07) representing excess and unutilized input VAT attributable to petitioner's zero-rated sales of services.
>
> **SO ORDERED.**"

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

[16] Exhibit "P-2", Docket – Vol. 2, pp. 694 to 695.

I CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above 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