

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

**PHILIPPINE AIRLINES,
INC.,**

CTA CASE NO. 10263

Petitioner, *Present:*

vs.

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

**COMMISSIONER OF
INTERNAL REVENUE,**

Promulgated:

Respondent.

JUN 27 2024

x ----- x

DECISION

FERRER-FLORES, J.:

The *Petition for Review* involves a claim for refund or tax credit in the aggregate amount of **₱43,667,566.35**, representing excise taxes.¹

THE PARTIES

Petitioner **Philippine Airlines, Inc.** is a domestic corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with registered address at PNB Financial Center, President Diosdado P. Macapagal Avenue, CCP Complex, 1307, Pasay City.²

Respondent **Commissioner of Internal Revenue (CIR)** is the duly appointed Commissioner of the Bureau of Internal Revenue (BIR), a government agency tasked with assessment and collection of all national

¹ Nature of the Case, *Joint Stipulation of Facts and Issues* (JSFI), Docket – Vol. III, p. 1461.

² Par. 2, Admitted Facts, JSFI, Docket – Vol. III, pp. 1461 to 1462.

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revenue taxes, fees, charges, including excise taxes paid on wine, liquors, and cigarettes under Section 142 and 145 of the National Internal Revenue Code (NIRC) of 1997, as amended, with office at the BIR National Office Building, Agham Road, Diliman, Quezon City.³

ANTECEDENTS (ADMINISTRATIVE LEVEL)

On June 11, 1987, petitioner was granted a franchise to operate air transport services domestically and internationally by virtue of Presidential Decree (P.D.) No. 1590, otherwise known as *“An Act Granting a New Franchise to Philippine Airlines, Inc. to Establish, Operate, and Maintain Air-Transport Services in the Philippines and Between the Philippines and Other Countries.”*⁴

During the period from July 2013 to July 2017, petitioner imported assorted cigarettes, liquors and wine for international in-flight consumption as evidenced by various Bureau of Customs (BOC) *Informal Import Declaration and Entry (IIDE)*, *Air Waybills/Airway Bills* or *Bills of Lading/Sea Waybills*, and *Authorities to Release Imported Goods (ATRIGs)*.⁵ In the said ATRIGs, petitioner was assessed to pay the excise taxes stated therein, in the aggregate amount of ₱43,667,566.45.⁶ The BOC likewise wrote twenty-six (26) letters to petitioner demanding payment of excise taxes for its importation of liquor, wine and tobacco.⁷

On February 28, 2018, petitioner paid under protest⁸ the said total amount of ₱43,667,566.35 as shown on BOC Official Receipt No. 01889898427.⁹

Thereafter, petitioner filed an administrative claim for refund or tax credit on alleged excise taxes paid under protest on imported alcohol products constituting commissary and catering supplies for use or consumption in its international flights before the office of respondent, through the Excise Large Taxpayers Audit Division II, on February 21, 2020.¹⁰

³ Par. 2, *Petition for Review*, vis-à-vis Par. 1, *Answer*, Docket – Vol. I, p. 8 and Docket – Vol. II, p. 1082, respectively.

⁴ Par. 3, *Admitted Facts*, JSFI, Docket – Vol. III, p. 1462.

⁵ Exhibits “P-4” to “P-4.254”, “P-5” to “P-5.254”, and “P-6” to “P-6.254”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶ The difference of ₱0.10 from the amount actually paid is traced to ATRIG No. ELTRDALC43470 (Refer to Exhibit “P-6.140”), where the amount assessed in the ATRIG is actually ₱12,266.10 but per BOC Letter dated February 9, 2018, the excise tax due indicated is only ₱12,266.00 (Refer to Exhibit “P-8.18”).

⁷ Exhibits “P-8” to “P-8.25”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁸ Exhibit “P-9”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁹ Exhibit “P-10”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

¹⁰ Exhibit “P-2”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

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PROCEEDINGS BEFORE THIS COURT

Petitioner filed the present *Petition for Review* on February 28, 2020.¹¹ The case was initially raffled to this Court's former Second Division.

Respondent filed his *Answer* on June 15, 2020,¹² interposing his special and affirmative defenses.

The Pre-Trial Conference was initially set on July 13, 2020.¹³ In view, however, of the failure of petitioner's counsel to file a Pre-Trial Brief and absence in the Pre-Trial Conference, the *Petition for Review* was dismissed and the case was closed and terminated.¹⁴

Upon petitioner's *Motion for Reconsideration* filed on August 28, 2020,¹⁵ with respondent's *Opposition (Re: Motion for Reconsideration of the Order dated 13 July 2020)* filed on October 5, 2020,¹⁶ the Court, in the Resolution dated December 18, 2020,¹⁷ reversed and set aside its Order dated July 13, 2020 dismissing the instant case, and, accordingly, set the case for Pre-Trial Conference on February 24, 2021.

The Pre-Trial Conference, however, was reset to March 24, 2021,¹⁸ and further reset to, and eventually held on, July 5, 2021.¹⁹ Prior thereto, the *Respondent's Pre-Trial Brief* was posted on July 1, 2020,²⁰ while petitioner's *Pre-Trial Brief* was submitted on March 19, 2021.²¹

On October 21, 2021, the parties submitted their *Joint Stipulation of Facts and Issues*,²² which was approved and adopted by the Court in the Pre-Trial Order dated October 21, 2021,²³ thereby deeming the termination of the Pre-Trial.

¹¹ Docket – Vol. I, pp. 6 to 36.

¹² Docket – Vol. II, pp. 1082 to 1087.

¹³ Notice of Pre-Trial Conference dated June 17, 2020, Docket – Vol. III, pp. 1089 to 1090.

¹⁴ Minutes of the hearing held on, and Order dated, July 13, 2020, Docket – Vol. III, pp. 1099 to 1100.

¹⁵ Docket – Vol. III, pp. 1101 to 1108.

¹⁶ Docket – Vol. III, pp. 1133 to 1137, attached to respondent's *Motion to Admit Attached Opposition*, Docket – Vol. III, pp. 1128 to 1131, which was granted by the Court in the Resolution dated October 9, 2020, Docket – Vol. III, p. 1139.

¹⁷ Docket – Vol. III, pp. 1141 to 1146.

¹⁸ Notice of Resetting dated February 10, 2021, Docket – Vol. III, p. 1147.

¹⁹ Notice of Resetting dated May 17, 2021, Docket – Vol. III, p. 1456; Minutes of the hearing held on, and Order dated, July 5, 2021, Docket – Vol. III, pp. 1457 and 1459, respectively.

²⁰ Docket – Vol. III, pp. 1092 to 1095.

²¹ Docket – Vol. III, pp. 1429 to 1455.

²² Docket – Vol. III, pp. 1461 to 1473.

²³ Docket – Vol. III, pp. 1568 to 1572.

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As trial ensued, petitioner presented its testimonial and documentary evidence. It offered the testimonies of the following individuals, namely: (1) Ms. Cheryl V. Capinpin,²⁴ Manager of petitioner's In-flight Materials Purchasing Division; (2) Mr. Jonathan R. Castillo Lee,²⁵ Manager for petitioner's Company Materials Handling Division; and (3) Mr. Ruel Ryan O. Julian,²⁶ Manager for petitioner's Tax Services Division.

On November 19, 2021, petitioner filed its *Formal Offer of Evidence*.²⁷ Thereafter, petitioner filed its *Amended Formal Offer of Evidence* on July 4, 2022,²⁸ to which respondent filed his *Comment (Re: Amended Formal Offer of Evidence)* on July 8, 2022.²⁹ In the Resolution dated September 21, 2022,³⁰ the Court admitted petitioner's offered exhibits, *except* for (1) Exhibits "P-3", "P-4", "P-4.14", "P-4.23", "P-4.71", "P-4.83", "P-4.97", "P-4.164", "P-4.194", "P-4.218", "P-4.244", "P-6.2", "P-6.6", "P-8.19", "P-8.21" and "P-10", for failure of the exhibit formally offered to correspond with the duly marked document; (2) Exhibit "P-30-a", for not being found in the records of the case; and, (3) Exhibits "P-4.84", "P-5.61", "P-5.73" and "P-5.215", for being unclear/unreadable.

In the meantime, the present case was transferred to the Third Division of this Court, per the Order dated June 29, 2022.³¹

Thereafter, petitioner filed its *Omnibus Motion (I. For Partial Reconsideration of the Resolution dated 21 September 2022; II. For Commissioner's Hearing; and III. To Defer Filing of Memoranda)* on October 24, 2022,³² to which respondent failed to file a comment.³³ The Court, in the Resolution dated February 17, 2023,³⁴ granted the setting of a commissioner's hearing and deferred the filing of petitioner's memorandum. Thereafter, in the Resolution dated April 25, 2023,³⁵ the Court granted petitioner's motion and admitted all of its denied exhibits.

²⁴ Exhibit "P-51", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022; Order dated October 20, 2021, Docket – Vol. III, p. 1566.

²⁵ Exhibit "P-49", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022; Order dated October 20, 2021, Docket – Vol. III, p. 1566.

²⁶ Exhibit "P-50", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022; Order dated October 20, 2021, Docket – Vol. III, p. 1566.

²⁷ Docket – Vol. III, pp. 1474 to 1565.

²⁸ Separate bundle.

²⁹ Docket – Vol. IV, pp. 1674 to 1676.

³⁰ Docket – Vol. IV, pp. 1680 to 1685.

³¹ Docket – Vol. IV, p. 1669.

³² Docket – Vol. IV, pp. 1704 to 1718.

³³ Records Verification dated January 10, 2023 issued by the Judicial Records Division of this Court, Docket – Vol. IV, p. 1764.

³⁴ Docket – Vol. IV, pp. 1766 to 1768.

³⁵ Docket – Vol. IV, pp. 1786 to 1789.

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In the Notice of Resolution dated June 6, 2023,³⁶ the present case was transferred to the Second Division of this Court.

Respondent filed his *Memorandum* on October 17, 2022,³⁷ while petitioner's *Memorandum* was filed *via* accredited courier service and received by the Court on June 9, 2023.³⁸

This case was considered submitted for decision on June 27, 2023.³⁹

THE ISSUE

As stipulated, the sole issue for the Court's determination is as follows:

Whether [petitioner] PAL is entitled to the refund of excise taxes allegedly paid under protest for various importations on [February 28, 2018]⁴⁰ amounting to **FORTY-THREE MILLION SIX HUNDRED SIXTY-SEVEN THOUSAND FIVE HUNDRED SIXTY-SIX PESOS AND 35/100 (PHP 43,667,566.35)** for its importations of liquor and wine for its catering and commissary supplies for international consumption.⁴¹

Petitioner's arguments:

Petitioner argues that its importation of commissary and catering supplies are exempt from all taxes, pursuant to its franchise as Republic Act (R.A.) No. 9334⁴² did not repeal P.D. No. 1590.

Respondent's counter-arguments:

Respondent contends that Section 131 of the NIRC of 1997, as amended by R.A. No. 9334, expressly withdrew the conditional tax exemption granted to petitioner and that the letter of the law should prevail over rules of construction. Respondent also claims that petitioner failed to prove that the commissary supplies are not locally available in reasonable quantity, quality

³⁶ Docket – Vol. IV, p. 1790.

³⁷ Docket – Vol. IV, pp. 1686 to 1702.

³⁸ Docket – Vol. IV, pp. 1797 to 1821.

³⁹ Docket – Vol. IV, p. 1825.

⁴⁰ Exhibit “P-10”, attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁴¹ Stipulated Issue, *JSFI*, Docket – Vol. III, p. 1464.

⁴² An Act Increasing the Excise Tax Rates Imposed on Alcohol and Tobacco Products, Amending for the Purpose Sections 131, 141, 142, 143, 144, 145 and 288 of the National Internal Revenue Code of 1997, As Amended, December 21, 2004.

and price. Lastly, respondent maintains that the exemption granted to petitioner is not absolute, and to sustain petitioner’s misguided and self-serving interpretation of its franchise provisions would ultimately convert the conditional exemption to one that is absolute.

THE COURT’S RULING

The present *Petition for Review* is partly meritorious.

Governing provisions for refund claims

Sections 204(C) and 229 of the NIRC of 1997, as amended, read:

SEC. 204. *Authority of the Commissioner to Compromise/Abate and Refund or Credit Taxes.* — The Commissioner may —

xxx xxx xxx

(C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. **No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty: *Provided, however,*** that a return filed showing an overpayment shall be considered as a written claim for credit or refund.

xxx xxx xxx

SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* — No suit or proceeding shall be maintained in any court for the recovery of any **national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected,** until a claim for refund or credit has been duly filed with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.

In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: *Provided, however,* That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid. (*Emphasis supplied*)

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The above-stated provisions are clear: within two (2) years from the date of payment of tax, the claimant must first file an administrative claim with respondent before filing its judicial claim with the courts of law. Both claims, however, must be filed within a two (2)-year reglementary period. Timeliness of the filing of the claim is mandatory and jurisdictional, and thus, the Court cannot take cognizance of a judicial claim for refund filed either prematurely or out of time. It is worthy to stress that, as for the judicial claim, tax law even explicitly provides that it be filed within two (2) years from payment of the tax “regardless of any supervening cause that may arise after payment.”⁴³

Moreover, the foregoing provisions allow the recovery of taxes erroneously or illegally collected. An “erroneous or illegal tax” is defined as one levied without statutory authority, or upon property not subject to taxation, or by some officer having no authority to levy the tax, or one which is some other similar aspect is illegal.⁴⁴

Thus, for the present claim for refund to prosper, petitioner must not only establish that it has timely filed its refund claim, it must likewise prove that the subject excise taxes paid are “erroneous or illegal”.

Petitioner timely filed its administrative and judicial claims.

In the present case, it is already shown that petitioner paid excise taxes totaling ₱43,667,566.35 to the BOC on **February 28, 2018**.⁴⁵ Counting from said date, petitioner had two (2) years, or until **February 28, 2020**, to file its administrative and judicial claims for refund, pursuant to the above-quoted provisions.

Petitioner’s administrative claim for refund was filed on **February 21, 2020** before respondent,⁴⁶ while the judicial claim for refund was filed before this Court on **February 28, 2020**.⁴⁷ Clearly, both administrative and judicial claims were timely filed within the two (2)-year prescriptive period.

⁴³ *Commissioner of Internal Revenue vs. San Miguel Corporation, etseq.*, G.R. Nos. 180740 and 180910, November 11, 2019.

⁴⁴ *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation*, G.R. No. 188497, April 25, 2012, citing the definition provided in BLACK’S LAW DICTIONARY, Fifth Edition, p. 486.

⁴⁵ Exhibit “P-10”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁴⁶ Exhibit “P-2”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁴⁷ Docket – Vol. I, pp. 6 to 36.

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As to respondent's argument that he was not given the opportunity to ascertain the veracity and validity of the claim considering that petitioner filed the present *Petition for Review* on February 28, 2020, or barely seven (7) days from the filing of the administrative claim for refund on February 21, 2020, allegedly rendering the *Petition for Review* dismissible, it should be noted that the law only requires that an administrative claim be priorly filed, to give the BIR an opportunity to act on said claim at the administrative level. In other words, for as long as the administrative claim and judicial claim were filed within the two (2)-year prescriptive period, then there was exhaustion of administrative remedies.⁴⁸ The taxpayer need not wait for respondent to act on the administrative claim for refund.⁴⁹

Petitioner was able to prove that there was an erroneous or illegal excise tax which was collected by the government but only to the extent of ₱27,275,640.48 of the excise taxes being claimed for refund.

Petitioner anchors its claim for refund of erroneously paid excise taxes on its exemption from payment of such taxes pursuant to P.D. No. 1590.

Respondent argues that Section 131 of the NIRC of 1997, as amended by R.A. No. 9334, reveals the unmistakable intent of Congress to withdraw the conditional tax exemptions granted to petitioner under Section 13 of P.D. No. 1590. On the other hand, petitioner contends that, despite the passage of R.A. No. 9334, its tax exemption under P.D. No. 1590 remains unamended.

From the foregoing, in order to determine whether there was indeed erroneously paid excise tax, the issue on petitioner's exemption from excise taxes must first be settled.

Petitioner's exemption from payment of excise taxes on importations of alcohol and tobacco products under P.D. No. 1590 was not repealed by R.A. No. 9334

We agree with petitioner that it remains to be exempt from payment of excise taxes on its importation of alcohol and tobacco products for use in its transport operations. 

⁴⁸ *Commissioner of Internal Revenue vs. Univation Motor Philippines, Inc. (formerly Nissan Motor Philippines, Inc.)*, G.R. No. 231581, April 10, 2019.

⁴⁹ *Id.*

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The Supreme Court has already settled the matter.

In *Commissioner of Internal Revenue, et al. vs. Philippine Airlines, Inc.*,⁵⁰ the Supreme Court held:

This issue is not novel. Thus, as in previous cases resolving the same question and involving substantially similar factual backgrounds, the ruling will not change.

In the fairly recent case of *Commissioner of Internal Revenue and Commissioner of Customs v. Philippine Airlines, Inc.*,⁵¹ the core issue raised was whether or not PAL's importations of alcohol and tobacco products for its commissary supplies are subject to excise tax. This Court, ruling in favor of PAL, held that:

It is a basic principle of statutory construction that a later law, general in terms and not expressly repealing or amending a prior special law, will not ordinarily affect the special provisions of such earlier statute. So it must be here.

Indeed, as things stand, PD 1590 has not been revoked by the NIRC of 1997, as amended. Or to be more precise, the tax privilege of PAL provided in Sec. 13 of PD 1590 has not been revoked by Sec. 131 of the NIRC of 1997, as amended by Sec. 6 of RA 9334. We said as much in *Commissioner of Internal Revenue v. Philippine Air Lines, Inc.* [G.R. No. 180066, July 7, 2009, 609 Phil. 695]:

That the Legislature chose not to amend or repeal [PD] 1590 even after PAL was privatized reveals the intent of the Legislature to let PAL continue to enjoy, as a private corporation, the very same rights and privileges under the terms and conditions stated in said charter. x x x

To be sure, the manner to effectively repeal or at least modify any specific provision of PAL's franchise under PD 1590, as decreed in the aforequoted Sec. 24, has not been demonstrated. And as aptly held by the CTA *en banc*, borrowing from the same *Commissioner of Internal Revenue* case:

While it is true that Sec. 6 of RA 9334 as previously quoted states that 'the provisions of any special or general law to the contrary notwithstanding,' such phrase left alone cannot be considered as an express repeal of the exemptions granted under PAL's franchise because it fails to

⁵⁰ G.R. Nos. 215705-07, February 22, 2017.

⁵¹ G.R. Nos. 212536-37, August 27, 2014.

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specifically identify PD 1590 as one of the acts intended to be repealed. x x x

Noteworthy is the fact that PD 1590 is a special law, which governs the franchise of PAL. Between the provisions under PD 1590 as against the provisions under the NIRC of 1997, as amended by 9334, which is a general law, the former necessary prevails. This is in accordance with the rule that on a specific matter, the special law shall prevail over the general law, which shall be resorted only to supply deficiencies in the former. In addition, where there are two statutes, the earlier special and the later general — the terms of the general broad enough to include the matter provided for in the special - the fact that one is special and other general creates a presumption that the special is considered as remaining an exception to the general, one as a general law of the land and the other as the law of a particular case.

Any lingering doubt, however, as to the continued entitlement of PAL under Sec. 13 of its franchise to excise tax exemption on otherwise taxable items contemplated therein, e.g., aviation gas, wine, liquor or cigarettes, should once and for all be put to rest by the fairly recent pronouncement in *Philippine Airlines, Inc. v. Commissioner of Internal Revenue*. In that case, the Court, on the premise that the 'propriety of a tax refund is hinged on the kind of exemption which forms its basis,' declared in no uncertain terms that PAL has 'sufficiently prove[d]' its entitlement to a tax refund of the excise taxes and that PAL's payment of either the franchise tax or basic corporate income tax in the amount fixed thereat shall be in lieu of all other taxes or duties, and inclusive of all taxes on all importations of commissary and catering supplies, subject to the condition of their availability and eventual use. x x x

In the more recent consolidated cases of *Republic of the Philippines v. Philippine Airlines, Inc. (PAL)*⁵² and *Commissioner of Internal Revenue v. Philippine Airlines, Inc. (PAL)*,⁵³ this Court, echoing the ruling in the abovesited case of *CIR v. PAL*, held that:

In other words, the franchise of PAL remains the governing law on its exemption from taxes. Its payment of either basic corporate income tax or franchise tax - whichever is lower - shall be in lieu of all other taxes, duties, royalties, registrations, licenses, and other fees and charges, except only real property tax. The phrase 'in lieu of all other taxes' includes but is not limited to taxes, duties, charges,

⁵² G.R. Nos. 209353-54, July 6, 2015.

⁵³ G.R. Nos. 211733-34, July 6, 2015.

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royalties, or fees due on all importations by the grantee of the commissary and catering supplies, provided that such articles or supplies or materials are imported for the use of the grantee in its transport and nontransport operations and other activities incidental thereto and are not locally available in reasonable quantity, quality, or price.

On July 1, 2005, Republic Act No. 9337 (*RA 9337*) took effect thereby further amending certain provisions of the NIRC. Section 22 of RA 9337 specifically provides as follows:

SEC. 22. *Franchises of Domestic Airlines.* - The provisions of P.D. No. 1590 on the franchise tax of Philippine Airlines, Inc., R.A. No. 7151 on the franchise tax of Cebu Air, Inc., R.A. No. 7583 on the franchise tax of Aboitiz Air Transport Corporation, R.A. No. 7909 on the franchise tax of Pacific Airways Corporation, R.A. No. 8339 on the franchise tax of Air Philippines, or any other franchise agreement or law pertaining to a domestic airline to the contrary notwithstanding:

- (A) The franchise tax is abolished;**
- (B) The franchisee shall be liable to the corporate income tax;**
- (C) The franchisee shall register for value-added tax under Section 236, and to account under Title IV of the National Internal Revenue Code of 1997, as amended, for value-added tax on its sale of goods, property or services and its lease of property; and
- (D) The franchisee shall otherwise remain exempt from any taxes, duties, royalties, registration, license, and other fees and charges, as may be provided by their respective franchise agreement.**

Thus, this Court held in the abovesited PAL consolidated cases:

However, upon the amendment of the 1997 NIRC, Section 22 of R.A. 9337 abolished the franchise tax and subjected PAL and similar entities to corporate income tax and value-added tax (VAT). **PAL nevertheless remains exempt from taxes, duties, royalties, registrations, licenses, and other fees and charges, provided it pays corporate income tax as granted in its franchise agreement. Accordingly, PAL is left with no other option but to pay its basic corporate income tax, the payment of which shall be in lieu of all other taxes, except VAT, and subject to certain conditions provided in its charter.**

It bears to note that the repealing clause of RA 9337 enumerated the laws or provisions of laws which it repeals. However, there is nothing in the repealing clause, nor in any other provisions of the said



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law, which makes specific mention of PD 1590 as one of the acts intended to be repealed. (*Emphasis supplied*)

The foregoing jurisprudential pronouncements were reiterated by the Supreme Court in the later case of *Philippine Airlines, Inc. vs. Commissioner of Internal Revenue, et seq.*,⁵⁴ to wit:

PAL's tax liability was also modified on July 1, 2005, when Republic Act No. 9337 further amended the National Internal Revenue Code. Section 22 of Republic Act No. 9337 abolished the franchise tax and subjected PAL to corporate income tax and to value-added tax. Nonetheless, it maintained PAL's exemption from "any taxes, duties, royalties, registration, license, and other fees and charges, as may be provided by their respective franchise agreement."

xxx

xxx

xxx

Again, in *Commissioner of Internal Revenue v. Philippine Airlines, Inc.*,⁵⁵ this Court maintained that despite these amendments to the National Internal Revenue Code, PAL remains exempt from all other taxes, duties, royalties, registrations, licenses, and other fees and charges, provided it pays the corporate income tax as granted in its franchise agreement. It further emphasized that no explicit repeals were made on Presidential Decree No. 1590.

Thus, Presidential Decree No. 1590 and PAL's tax exemptions subsist. xxx. (*Emphasis supplied*)

Accordingly, despite the enactment and effectivity of R.A. No. 9334, amending Section 131 of the NIRC of 1997, petitioner's tax exemptions subsist.

It must be emphasized, however, that petitioner's tax exemptions are *not* without conditions.

As can be gleaned from the above-quoted rulings of the High Court, petitioner remains exempt from taxes, duties, royalties, registrations, licenses, and other fees and charges, ***provided it pays corporate income tax as granted in its franchise agreement***; the payment of which shall be in lieu of all other taxes, except VAT, and subject to certain conditions provided in its charter.

In addition to the payment of the corporate income tax, Section 13(b)(2) of P.D. No. 1590 enumerates certain conditions that petitioner must comply

⁵⁴ G.R. Nos. 206079-80 and 206309, January 17, 2018.

⁵⁵ G.R. Nos. 215705-07, February 22, 2017.

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with, in order to be exempt from excise tax for its imported alcohol and tobacco products, to wit:

SECTION 13. xxx

xxx

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xxx

The tax paid by the grantee under either of the above alternatives shall be in lieu of all other taxes, duties, royalties, registration, license, and other fees and charges of any kind, nature, or description, imposed, levied, established, assessed, or collected by any municipal, city, provincial, or national authority or government agency, now or in the future, including but not limited to the following:

xxx

xxx

xxx

(2) All taxes, including compensating taxes, duties, charges, royalties, or fees due on all importations by the grantee of aircraft, engines, equipment, machinery, spare parts, accessories, **commissary and catering supplies**, aviation gas, fuel, and oil, whether refined or in crude form and other articles, supplies, or materials; provided, that such articles or supplies or materials are imported for the use of the grantee in its transport and transport operations and other activities incidental thereto and are not locally available in reasonable quantity, quality, or price; xxx (*Emphasis and underscoring supplied*)

In sum, on the basis of jurisprudence and the foregoing provision, the following conditions must be fulfilled by petitioner for it to be exempt from excise tax on its importation of alcohol and tobacco products, to wit:

- (1) payment of the corporate income tax;
- (2) the said supplies are imported for the use of the franchisee in its transport/non-transport operations and other incidental activities;⁵⁶ and,
- (3) they are not locally available in reasonable quantity, quality or price.⁵⁷

We now proceed to evaluate petitioner's compliance with the above-mentioned conditions.

⁵⁶ *Commissioner of Internal Revenue, et al. vs. Philippine Airlines, Inc.*, G.R. Nos. 215705-07, February 22, 2017; *Commissioner of Internal Revenue, et al. vs. Philippine Airlines, Inc.*, G.R. Nos. 212536-37, August 27, 2014.

⁵⁷ *Id.*

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First condition: Petitioner paid corporate income tax for calendar years (CYs) 2013 to 2017.

To prove its payment of its corporate income taxes for the covered years, petitioner presented in evidence its Original/Amended Annual Income Tax Returns for CYs 2013 to 2018.⁵⁸ Such being the case, petitioner has fulfilled the said *first* condition.

Parenthetically, petitioner further proved that it is a VAT-registered entity, that it paid the annual registration fee and VAT on its sales/receipts as evidenced by its BIR Certificate of Registration,⁵⁹ BIR Payment Form No. 0605 for CYs 2013 to 2018⁶⁰ and 3rd Quarterly VAT Return for CY 2013 to 4th Quarterly VAT Return for CY 2018.⁶¹

Second condition: Subject articles are imported for the use of petitioner in its transport operations.

Petitioner likewise fulfilled the *second* condition.

The imported articles were described as “*Inflight Materials*” or “*Catering Materials*” under the column “*Description of Articles*” in the IIDE.⁶² Moreover, as indicated in the ATRIGs⁶³ issued by the respondent addressed to the Commissioner of Customs, it was stated that “...*the shipment to be released at the port of Ninoy Aquino Int’l Airport/Port of Manila/Mindanao Container Terminal/Manila Int’l Container Port consisting of the above described articles, will be used exclusively For International Inflight Consumption Only xxx*”.

Clearly, the imported articles are for the use of petitioner in its transport operations.

⁵⁸ Exhibits “P-12” and “P-12-a”, “P-16” and “P-16-a”, “P-22”, “P-28”, “P-34” and “P-34-a”, and “P-40” to “P-40-b”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁵⁹ Exhibit “P-3”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶⁰ Exhibits “P-11”, “P-15”, “P-21”, “P-27”, “P-33” and “P-39”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶¹ Exhibits “P-13” to “P-14-a”, “P-17” to “P-20-a”, “P-23” to “P-26-b”, “P-29” to “P-32-a”, “P-35” to “P-38-a”, and “P-41” to “P-44-a”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022, except Exhibit “P-30-a”, Docket – Vol. III, pp 1300 to 1301.

⁶² Exhibits “P-4” to “P-4.254”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶³ Exhibits “P-6” to “P-6.254”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022.

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Third condition: *Petitioner was able to prove that certain imported articles were not locally available in reasonable quantity, quality or price.*

To support its claim, petitioner presented several documents, which includes *BOC IIIDE*,⁶⁴ *Air Waybills/Airway Bills or Bills of Lading/Sea Waybills*,⁶⁵ *ATRIGs*,⁶⁶ *Invoices*,⁶⁷ *Table of Comparison*,⁶⁸ *Absolute Sales Corporation 2013 to 2015 Price Lists*,⁶⁹ *Future Trade International Inc. Price Lists for 2013 to 2017*,⁷⁰ *Minivan Enterprise Price Lists for 2013 to 2017*,⁷¹ *AB Heineken Philippines, Inc. 2016 and 2017 Price Lists*,⁷² *BIR Revenue Memorandum Circular (RMC) No. 90-2012 with annexes*,⁷³ *Bangko Sentral ng Pilipinas (BSP) Peso per US Dollar Rate (2013-2017)*,⁷⁴ and *BSP US Dollar Rates of Selected Currencies*.⁷⁵

In the *Judicial Affidavit* of Ms. Capinpin,⁷⁶ she explained that, for alcohol products, she compared the local prices based on the prices provided by Absolute Sales Corporation (ASC), Future Trade International, Inc. (FTII), Minivan Enterprise (MEnt), Heineken Philippines, Inc. (HPI) and the prices listed in BIR RMC No. 90-2012 against the importation costs based on the actual product value. She then concluded that it is cheaper to import the alcohol and tobacco products than to purchase them locally. We quote:

7. Q: As the Manager of the In-flight Materials Purchasing Division, why would PAL import said supplies instead of just buying them for the local sellers of similar products?

A: PAL imported catering and commissary supplies, such as, alcohol, liquor, and tobacco products because the cost of said products, when imported, are cheaper compared to those locally

⁶⁴ Exhibits "P-4" to "P-4.254", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶⁵ Exhibits "P-5" to "P-5.254", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶⁶ Exhibits "P-6" to "P-6.254", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶⁷ Exhibits "P-7" to "P-7.254", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶⁸ Exhibit "P-45", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁶⁹ Exhibits "P-46" to "P-46-b", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁷⁰ Exhibits "P-46-c" to "P-46-g", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁷¹ Exhibits "P-46-h" to "P-46-l", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁷² Exhibits "P-46-m" to "P-46-n", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁷³ Exhibit "P-46-o", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁷⁴ Exhibit "P-47", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁷⁵ Exhibit "P-48", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

⁷⁶ Exhibit "P-51".

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available. Said products are not available locally in reasonable quantity, quality, or price.

8. Q: Why do you say that importing the said catering and commissary supplies are cheaper and reasonably priced than purchasing them locally?

A: I have compared the local prices and the importation cost for the alcohol, liquor, and tobacco products. Upon comparison of these prices, it is easily determinable that importing these products are way cheaper than purchasing them locally.

9. Q: How do you compare the local prices and importation costs?

A: I have prepared a *Table of Comparison*, comprised of different prices from local suppliers when purchased abroad, to show the complete comparison of prices for the alcohol, liquor, and tobacco products imported by PAL for the period July 2013 to July 2017.

xxx

xxx

xxx

13. Q: You mentioned that you compared the local prices and the importation costs for the alcohol products. What documents did you use in comparing these prices?

A: For alcohol products, I used the following as my sources of local prices:

- i. Absolute Sales Corporation 2013, 2014, and 2015 Price Lists;
- ii. Future Trade International Travel Retail for 2013, 2014, 2015, 2016, and 2017 Price List;
- iii. Minivan Enterprise 2013, 2014, 2015, 2016 and 2017 Price Lists;
- iv. Heineken Philippines, Inc. 2016 and 2017 Price Lists; and
- v. Bureau of Internal Revenue's ("BIR") Revenue Memorandum Circular ("R.M.C.") No. 90-2012 Price List.

For the importation costs, I used the actual product value as shown in the sales invoice issued by PAL's suppliers, product value as shown in the Authority to Release Imported Goods ("ATRIG"), and Product Value as shown in the Informal Import Declaration Entry ("IIDE").

For tobacco products, I used BIR R.M.C. No. 90-2012 Price List as source of local prices. For importation cost, I used actual product value as shown in the sales invoice issued by PAL's suppliers, product value as shown in the ATRIG, and Product Value as shown in the IIDE.



XXX XXX XXX

31. Q: How do you compare the local prices and importation costs using the documents you just mentioned and identified?

A: In using the pricing costs of several documents, it can be seen that the **cost of importing goods is way cheaper than purchasing them locally.** (*Emphasis supplied*)

Essentially, petitioner is claiming that it has determined local prices based on five (5) price lists (i.e., ASC, FTII, MEnt, HPI, and RMC No. 90-2012).

At the outset, records show that, on February 28, 2018, petitioner paid under protest⁷⁷ the excise taxes on its importations of alcohol products and cigarettes for the period **July 2013 to July 2017** in the total amount of **₱43,667,566.35** evidenced by *BC Form No. 38-A* with OR No. 01889898427.⁷⁸ This amount was corroborated by the related *IIDE*,⁷⁹ *Airway Bills/Bills of Lading*,⁸⁰ *ATRIGs*,⁸¹ and *Sales Invoices*,⁸² which were identified by petitioner’s witnesses, Ms. Capinpin, Manager of petitioner’s In-flight Materials Purchasing Division, in her *Judicial Affidavit* dated March 19, 2021,⁸³ and Mr. Castillo Lee, Manager for petitioner’s Company Materials Handling Division, in his *Judicial Affidavit* dated March 19, 2021,⁸⁴ with the pertinent details summarized as follows:

Table I: Summary of Excise Taxes Paid Under Protest and the Pertinent Supporting Documents						
Arrival Date	IIDE No.	Air Waybill/Bill of Lading No.	ATRIG No.	Description	Value (In USD)	Excise Taxes Paid Under Protest (In PhP)
03/01/2015	1394	079-3992-3796	22030090000	Asahi Super Dry-Beer	3,095.00	37,380.00
02/25/2015	1392	079-3992-3785	22030090000	Asahi Super Dry-Beer	3,095.00	37,380.00
12/19/2014	132	079-3992-3192	22030090000	Asahi Super Dry-Beer	3,095.00	37,380.00
01/28/2015	685	079-3992-3505	22030090000	Asahi Super Dry-Beer	3,095.00	37,380.00
01/23/2015	553	079-3992-3435	22030090000	Asahi Super Dry-Beer	3,095.00	37,380.00
01/23/2015	481	079-3992-3354	22030090000	Asahi Super Dry-Beer	3,095.00	37,380.00
12/08/2014	306	079-3996-7675	24022000000	West Full Flavor/West Lights	5,360.00	182,013.00
02/07/2015	951	079-3992-3590	22030090000	Asahi Super Dry-Beer	3,095.00	37,380.00
12/04/2013	9226	079-3872-5606	22030090000	Asahi Super Dry-Beer	1,093.95	13,655.38
06/18/2015	3599	079-4056-4381	22030090000	Asahi Super Dry-Beer	6,963.89	84,105.00
04/04/2016	2027	079-4217-8640	22042911000	Rawson Private Release Shiraz	12,593.16	83,531.25
10/24/2015	6378	079-4181-0591	22042911000	Conde Siruela Roble	10,560.00	121,500.00
02/16/2016	1252	079-4183-1495	22082030000	Johnnie Walker Double Black Label/ Johnnie Walker Black Label	13,519.20	110,184.19
01/11/2016	686	1705-A01719	22042911000	Yegua Roja Red Wine	26,280.00	303,750.00
01/09/2016	407	079-3975-8574	22082030000	Russian Vodka Standard Original	855.00	8,085.89
01/13/2016	680	079-4183-0434	22082030000	Johnnie Walker Black Label	3,173.40	26,046.72

⁷⁷ Exhibit “P-9”.
⁷⁸ Exhibit “P-10”.
⁷⁹ Exhibits “P-4” to “P-4.254”.
⁸⁰ Exhibits “P-5” to “P-5.254”.
⁸¹ Exhibits “P-6” to “P-6.254”.
⁸² Exhibits “P-7” to “P-7.254”.
⁸³ Exhibit “P-51”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022; Order dated October 20, 2021, Docket – Vol. III, p. 1566.
⁸⁴ Exhibit “P-49”, attached to petitioner’s *Amended Formal Offer of Evidence* filed on July 4, 2022; Order dated October 20, 2021, Docket – Vol. III, p. 1566.

Table I: Summary of Excise Taxes Paid Under Protest and the Pertinent Supporting Documents						
Arrival Date	IIDE No.	Air Waybill/Bill of Lading No.	ATRIG No.	Description	Value (In USD)	Excise Taxes Paid Under Protest (In PhP)
01/20/2016	685	1705-A01719	22042911000	Hardy's Stamp Reisgwitz Row	6,206.79	53,156.25
01/28/2016	687	079-3975-8633	22082030000	Charles Heidsieck Brut	4,076.10	106,299.00
01/19/2016	681	079-4218-4192	22082030000	Ballantines 21YO Scotch Whisky	5,118.72	48,514.24
			22082030000	Chivas Royal Salute 21YO Scotch	1,351.92	
01/24/2017	924	BQEGSGS013045	22082030000	Remi Martion	3,750.00	2,269,292.76
			22085020000	Russian Vodka Standard Original	2,137.50	
			22042911000	Charles Heidsieck Brut	81,522.00	
02/23/2017	921	079-3809-2401	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
02/23/2017	919	079-3809-2423	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
02/23/2017	920	079-3809-2412	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
01/20/2017	973	079-3975-9716	22082030000	J&B Rare Scotch Whisky	2,350.00	23,983.20
01/20/2017	501	079-4222-2876	22030090000	Asahi Super Dry-Beer	11,266.03	130,284.00
02/23/2017	922	079-4334-0835	22042911000	Rawson Private Release Shiraz	11,448.33	78,975.00
02/23/2017	923	079-3975-9801	22085020000	Gordon's Gin	1,020.00	12,169.45
02/14/2017	1138	EGLV54060019433A	22042911000	Preignes Le Vieux Cabernet Sauvignon	19,458.51	373,077.90
			22042911000	Preignes Le Vieux Syrah	20,026.88	
02/21/2017	1139	EGLV540600203841	22042911000	Preignes Le Vieux Cabernet Sauvignon	20,026.88	378,764.10
			22042911000	Preignes Le Vieux Cabernet Sauvignon	20,060.32	
09/29/2016	6957	OOLU4039320310	22042911000	Preignes Le Vieux Cabernet Sauvignon	52,457.73	1,127,447.10
			22042911000	Madison Sabadic Reserve Blanc	26,094.72	
			22042911000	Preignes Le Vieux Syrah Rogue	40,120.63	
01/11/2017	314	079-4222-2795	22030090000	Asahi Super Dry-Beer	11,266.03	130,284.00
01/07/2017	315	079-3809-2342	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
01/18/2017	316	079-3809-2331	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
01/19/2017	504	079-4334-0640	22042911000	Rawson Private Release Shiraz	11,448.33	78,975.00
01/20/2017	506	079-4222-2924	22042911000	Martini Sweet /Dry Vermouth	4,029.77	10,445.76
01/25/2017	505	WG00496813	22082030000	JW Double Black Label	86.00	54,994.26
			22082030000	LW Blue Slim 500ml	1,006.20	
01/19/2017	503	079-3809-2353	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
01/11/2017	527	079-3975-9650	22082020000	JW Double Black Label	6,080.00	53,411.42
01/18/2017	507	160-6757-0580	22082020000	Ballantiness Scotch Whisky 21YO	4,478.88	85,311.73
			22082020000	Chivas Regal Whisky 12YO	5,882.40	
05/05/2017	2003	07-4381-9543	22082030000	Johnnie Walker Double Black Label	3,304.80	68,603.10
		WG00502026	22082030000	Johnnie Walker Black Label	7,257.60	
04/15/2017	1818	079-4353-4746	22030090000	Asahi Super Dry-Beer	10,213.71	111,672.00
03/13/2017	1183	079-3975-9823	22082030000	J&B Rare Scotch Whisky	1,880.00	76,449.26
			22082030000	JW Double Black Label	6,150.00	
04/16/2017	1822	BQFGAUA70287	22042911000	Wolf Blass Eaglehawk	28,284.40	331,695.00
10/04/2019	6058	BQEGEGS012402	22082030000	Remi Martin	11,250.00	2,233,041.70
			22082030000	Charles Heidsieck Brut	81,522.00	
			22082030000	Russian Vodka Standard Original	1,710.00	
04/28/2017	1819	079-3809-2460	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
04/28/2017	1820	079-3809-2471	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
04/28/2017	1821	079-3809-2482	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
04/06/2017	1637	079-4353-4621	22042911000	Martini Sweet /Dry Vermouth	3,769.79	9,771.84
03/26/2017	1465	079-4257-1292	22042911000	Hardy's Stamp Reisgwitz Row	5,320.10	47,385.00
04/11/2017	1639	079-4370-3564	22042911000	Rawson Private Release Shiraz	11,448.33	78,975.00
04/05/2017	1638	079-3975-9893	22083020000	J&B Rare Scotch Whisky	1,880.00	31,356.39
		079-3975-9801	22085020000	Gordon's Gin	1,020.00	
03/21/2017	1641	BQEGSGS013323	22082030000	Remi Martin VSOP	15,000.00	2,376,137.16
			22082030000	Russian Vodka Standard Original	2,173.50	
			22082030000	Charles Heidsieck Brut	81,522.00	
03/25/2017	1642	BQFGAUA069192	22042911000	Wolf Blass Eaglehawk	28,284.40	331,695.00
03/07/2017	1137	160-8121-0065	22082030000	Hennessy VSOP	1,300.32	209,094.43
			22082030000	Camus Cognac XO Elegance	3,575.88	
			22082030000	Ballantines Scotch Whisky	4,478.88	
			22082030000	Chivas Regal Whisky	7,843.20	
			22082030000	Royal Salute Whisky	6,759.60	
04/20/2017	1817	160-8292-8300	22083020000	Chivas Regal Whisky 12YO	5,472.00	36,341.38
03/27/2017	1640	EGLV54070014293	22042911000	Preignes Le Vieux Sabadie	39,142.08	758,160.00
			22042911000	Preignes Le Vieux Syrah	20,060.32	
			22042911000	Preignes Le Vieux Cabernet Sauvignon	20,060.32	
10/09/2016	0469	BQFGAUA064294	22042911000	Wolf Blass Eaglehawk	28,284.40	318,937.50
10/27/2016	6385	079-3975-9425	22083020000	J&B Rare Scotch Whisky	2,350.00	28,871.97
			22085020000	Gordon's Gin	765.00	
10/29/2016	6266	079-4266-2093	22042911000	Rawson Private Release Shiraz	11,448.33	75,937.50
10/21/2016	6386	079-4222-2165	22030090000	Heineken Beer	9,216.00	109,961.28
09/25/2016	5606	910-1057-4115	22042911000	Gold Prosecco Spum Bottega	427.57	20,247.84
		0416101356	22042911000	Rose Gold Spumante Bottega	1,285.16	
09/13/2016	5261	160-3988-6291	22083020000	Chivas Regal Whisky	3,921.60	100,937.56
			22083020000	Johnnie Walker Blue Slim	8,664.50	
09/24/2016	5605	079-4222-1981	22030090000	Asahi Super Dry-Beer	11,266.03	128,288.16
09/30/2016	5695	WG00487820	22082030000	Johnnie Walker Black Label	3,684.24	80,427.46
			22082030000	Johnnie Walker Double Black Label	6,450.00	

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09/30/2016	5607	079-4257-1244	22042911000	Hardy's Stamp Reisgwitz Row	4,433.42	37,968.75
04/13/2015	2048	079-3975-7760	22082030000	Johnnie Walker Black Label (Genex)	9,048.00	
			22082030000	J&B Rare Scotch Whisky	2,350.00	107,717.36
07/17/2016	4215	079-4217-8485	22042911000	Rawson Private Release Shiraz	12,593.16	83,531.25
03/29/2015	1979	079-3999-9422	22042911000	Hardy's Stamp Reisgwitz Row	6,649.50	56,949.75
07/08/2016	4216	079-4257-2401	22042911000	Lindemans Premier Shiraz Cabernet	9,023.98	75,937.50
06/24/2016	3636	079-4283-3335	22042911000	Preignes Le Vieux Cabernet Sauvignon	7,047.21	
			22042911000	Preignes Le Vieux Syrah Rogue 2014	1,458.08	
			22042911000	Preignes Le Vieux Merlot Rogue 2015	3,645.11	151,875.00
07/15/2016	4214	079-3975-9425	22083020000	J&B Rare Scotch Whisky	2,350.00	
			22085020000	Gordon's Gin	765.00	28,870.70
07/04/2016	4351	604589364	22042911000	Baron Duval Cabernet Sauvignon Red	26,747.09	
			22042911000	Baron Duval Syrah Red	40,120.63	
			22042911000	Baron Duval Cabernet Sauvignon White	13,047.36	729,000.00
07/19/2016	4675	HLCULE1160535384	22042911000	Chateau Le Grand Moulin Cotes	12,558.08	
			22042911000	Chateau Haut Sociondo 2014	28,704.19	
			22042911000	Chateau Haut Rozier	24,137.62	303,750.00
07/15/2016	3404	160-3912-0572	22082030000	Camus VSOP Elegance Duo Pack	4,427.28	
			22082030000	Camus XO Elegance	9,164.16	
			22082030000	Hennessy VSOP	3,900.96	176,475.96
08/29/2015	5046	079-4056-4823	22030090000	Asahi Super Dry-Beer	6,963.89	84,105.00
06/06/2015	3312	079-4142-7632	22042911000	Rawson Private Release Shiraz	8,013.00	51,108.75
06/15/2015	3311	079-3999-9433	22042911000	Hardy's Stamp Reisgwitz Row	6,820.00	58,410.00
08/31/2016	5099	079-4222-1804	22030090000	Asahi Super Dry-Beer	11,266.03	128,288.16
07/02/2015	3824	079-3809-3403	22042911000	Beringer California Chardonnay	2,250.00	14,602.50
03/13/2016	1617	079-4218-5275	22030090000	Asahi Super Dry-Beer	7,242.45	82,470.96
03/05/2016	1620	079-4218-5715	22030090000	Asahi Super Dry-Beer	7,242.45	82,470.96
03/22/2016	1741	079-4218-5356	22030090000	Heineken Beer	9,216.00	109,961.28
03/20/2016	1744	079-4218-5715	22030090000	Asahi Super Dry-Beer	7,242.45	82,470.96
06/30/2015	3730	079-4056-4440	22030090000	Coors Ligth Beer	6,504.00	88,110.00
08/14/2015	4679	079-4056-4731	22030090000	Heineken Beer	3,072.00	35,244.00
07/27/2015	4393	079-4056-4731	22030090000	Heineken Beer	3,072.00	35,244.00
07/03/2015	3826	079-3809-3414	22042911000	Beringer California Chardonnay	2,250.00	14,602.50
07/18/2015	4391	079-4057-1451	22082030000	Camus Cognac XO Elegance	1,393.20	
			22082030000	Johnnie Walker Black Label	1,692.48	
			22082030000	Stolichnaya Gold 70cl	1,692.48	26,633.97
07/05/2015	3191	B/L-SE1410024	22082030000	Johnnie Walker Double Black Label	5,815.32	
			22082030000	Johnnie Walker Black Label	4,865.88	
			22082030000	The Macallan 1824 Maker Edition	36,894.00	
			22082030000	The Macallan Select OAK SingleMalt	15,738.00	499,535.64
02/02/2015	982	079-4056-4311	22030090000	Asahi Super Dry-Beer	6,963.89	84,105.00
05/16/2015	3141	079-4146-9131	22042911000	Conde Siruela Roble	11,880.00	131,422.50
04/28/2015	2720	1705-A00304	22042911000	Yegua Roja Red Wine	26,280.00	292,050.00
05/26/2015	3342	1705-A00635	22042911000	Yegua Roja Red Wine	26,280.00	292,050.00
11/19/2015	6887	079-3975-8445	22082030000	JW Double Black Label	4,100.00	36,646.32
10/19/2015	6380	079-3809-1841	22042911000	Beringer California Chardonnay	2,250.00	14,602.50
10/13/2015	6383	079-4074-3474	22082030000	Ballantines 21 YO Scotch Whisly	2,518.08	
			22082030000	Camus Cognac XO Elegance 50cl	278.64	
			22082030000	Camus VSOP Elegance Duo Pack	681.12	
			22082030000	Patron Silver Tequilla	928.80	51,681.41
10/19/2015	6382	079-3809-1830	22042911000	Beringer California Chardonnay	2,250.00	14,602.50
04/19/2015	2147	079-3809-3355	22042911000	Beringer California Chardonnay	1,890.00	12,266.10
04/20/2015	2262	079-3809-2040	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
03/12/2016	1619	079-4217-7645	22042911000	Lindemans Premier Shiraz Cabernet	16,431.72	151,875.00
04/15/2016	2261	079-4217-9981	22042911000	Hardy's Stamp Reisgwitz Row	4,937.50	37,968.75
04/20/2016	2260	079-3809-2062	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
04/20/2016	2259	079-3809-2051	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
02/25/2016	1187	079-3809-1970	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
02/25/2016	1186	079-3809-1981	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
02/25/2016	1185	079-3809-1966	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
02/26/2016	1621	079-4238-0063	22042911000	Hardy's Stamp Reisgwitz Row	6,350.40	42,525.00
03/09/2016	1743	079-4217-7612	22042911000	Lindemans Premier Shiraz Cabernet	8,215.86	75,937.50
03/22/2017	1354	079-4353-4536	22030090000	Asahi Super Dry-Beer	10,213.71	111,672.00
03/10/2017	1466	COSU4511729130	22042911000	Preignes Le Vieux Sabadie Blanc	39,142.08	379,080.00
03/15/2017	1263	160-8121-0570	22083020000	JW Double Black Label	2,687.50	24,222.00
02/25/2017	1136	WG00498859	22083020000	JW Double Black Label	3,612.00	
			22083020000	JW Black Label	2,167.20	
			22083020000	JW Blue Label Scotch	1,341.60	696,348.17
03/15/2017	1262	WG00499766	22083020000	JW Black Label	7,585.20	
			22083020000	JW Blue Label Slim Scotch	670.80	201,857.75
05/23/2017	2321	160-8293-7013	22083020000	Chivas Regal Whisky	6,840.00	45,426.72
05/07/2017	2323	SUMAN00005	22042911000	Bottega Sparkling Set Rose & Gold	1,836.00	66,822.24
05/25/2017	2320	079-4062-5292	22085020000	Gordon's Gin	1,020.00	12,169.45
06/20/2017	2631	079-4443-0422	22042911000	Charles Heidsieck	55,440.00	1,547,721.00

Table I: Summary of Excise Taxes Paid Under Protest and the Pertinent Supporting Documents						
Arrival Date	IIDE No.	Air Waybill/Bill of Lading No.	ATRIG No.	Description	Value (In USD)	Excise Taxes Paid Under Protest (In Php)
06/23/2017	2632	079-3809-2530	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
06/23/2017	2634	079-3809-2541	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
06/15/2017	2546	079-4062-5421	22083020000	JW Black Label	9,840.00	
			22083020000	J&B Rare Scotch Whisky	3,760.00	129,992.83
06/23/2017	2633	079-3809-2526	22042911000	Beringer California Chardonnay	1,800.00	12,636.00
07/18/2013	5823	079-3871-2553	22083020000	Ballantines Scotch Whisly	5,779.20	
			22085080000	Patron Silver Tequilla	2,838.00	54,005.95
07/16/2013	5330	079-3871-2542	22082020000	Camus Cognac XO Elegance	2,786.40	
			22082020000	Hennessy VSOP	2,889.60	33,309.17
11/30/2013	10094	079-3854-7972	22042911000	Rawson Private Release Shiraz	7,488.00	
			22042911000	Lindemans Premier Chardonnay	5,550.00	
			22042911000	Lindemans Premier Shiraz Cabernet	8,880.00	
			22042911000	Penfolds Private Release Chardonnay	4,320.00	148,824.00
12/29/2013	10457	079-3894-0903	22083020000	Royal Salute Whisky	3,096.00	17,252.16
12/20/2013	10456	079-3594-6293	22042911000	Charles Heidsieck	36,684.90	884,520.00
02/01/2014	882	079-3929-8044	22042911000	Queen Adelaide Cab. Sauvignon	10,206.00	
			22042911000	Queen Adelaide Chardonnay	5,832.00	252,720.00
07/28/2014	5378	079-3998-5503	22042911000	Queen Adelaide Cab. Sauvignon	14,550.00	280,800.00
07/18/2014	5011	BQEGAU038931	22042911000	Wolf Blass Eaglehawk	31,500.00	294,840.00
08/04/2014	5474	079-3998-5466	22042911000	Rawson Private Release Shiraz	10,761.43	65,988.00
07/22/2014	5375	079-3980-7740	22082030000	Camus Cognac XO Elegance	2,507.76	14,094.30
07/21/2014	5377	079-9076-6734	22042911000	Beringer California Chardonnay	2,400.00	56,160.00
08/30/2014	6117	079-3999-9105	22042911000	Queen Adelaide Cab. Sauvignon	6,000.00	280,800.00
12/18/2016	7067	079-4222-2600	22030090000	Asahi Super Dry-Beer	16,800.00	128,288.16
04/11/2015	2050	079-3992-4216	22030090000	Asahi Super Dry-Beer	4,800.00	37,380.00
03/17/2015	1526	079-4056-2340	22082030000	Hennessy VSOP	4,489.20	
			22082030000	Stolichnaya Gold	670.80	
			22082030000	Patron Silver Tequilla	9,417.00	73,252.90
04/16/2015	2199	079-3809-3322	22042911000	Beringer California Chardonnay	1,935.00	12,558.15
02/16/2015	983	079-3992-3752	22030090000	Asahi Super Dry-Beer	3,095.06	37,380.00
04/11/2015	2049	079-3992-4205	22030090000	Asahi Super Dry-Beer	3,095.06	37,380.00
02/01/2015	722	079-3992-3542	22030090000	Asahi Super Dry-Beer	3,095.06	37,380.00
04/18/2015	2146	079-3809-3344	22042911000	Beringer California Chardonnay	1,890.00	12,266.00
04/22/2015	2201	079-4056-4031	22030090000	Asahi Super Dry-Beer	3,095.06	37,380.00
04/04/2015	1980	079-4043-2291	22042911000	Rawson Private Release Shiraz	8,013.83	51,108.75
04/15/2015	2200	079-3992-4231	22030090000	Asahi Super Dry-Beer	3,095.06	37,380.00
03/27/2015	1982	1705-A00194	22042911000	Yegua Roja Red Wine	26,280.00	292,050.00
10/16/2014	7280	079-3981-3763	22030090000	Asahi Super Dry-Beer	1,547.53	17,967.60
10/16/2014	7281	079-4056-2340	22082030000	Hennessy VSOP	2,394.24	
			22082030000	Patron Silver Tequilla	2,838.00	31,020.37
10/23/2014	7444	079-9076-6874	22042911000	Beringer California Chardonnay	7,875.00	49,140.00
11/14/2014	7566	BQFGAUA42041	22042911000	Wolf Blass Eaglehawk	31,500.00	294,840.00
10/24/2014	7443	079-3992-4990	22082030000	Stolichnaya Gold	804.96	
			22082030000	Camus Cognac XO Elegance	6,811.20	51,068.86
10/29/2014	7717	079-3999-9396	22042911000	Hardy's Stamp Reisgwitz Row	5,967.50	49,140.00
11/26/2014	8197	079-3991-0113	22082030000	Hennessy VSOP	5,985.60	35,297.38
10/30/2014	7718	079-4032-6263	22042911000	Conde Siruela Roble	12,408.00	131,976.00
11/01/2014	7716	079-3594-7236	22085020000	Gordon's Gin	660.00	5,754.84
11/05/2014	7715	618-8761-6410	24022000000	Davidoff Classic	3,096.00	
			24022000000	West Lights	1,634.00	135,000.00
09/02/2015	5429	079-4073-3512	22082030000	Ballantines 21 YO Scotch Whisly	2,012.40	
			22082030000	Camus Cognac XO Elegance 50cl	1,362.24	
			22082030000	Johnnie Walker Black Label	3,173.40	
			22082030000	Patron Silver Tequilla	1,238.40	75,538.46
01/06/2015	408	079-4182-7870	22042911000	Rawson Private Release Shiraz	8,013.83	51,108.75
12/03/2015	7161	079-4075-2456	22082030000	Ballantines 21 YO Scotch Whisly	3,147.60	
			22082030000	Camus Cognac XO Elegance Duo pack	510.84	
			22082030000	Patron Silver Tequilla	1,548.00	
			22082030000	Ballantines 21 YO Scotch Whisly	2,012.40	59,966.98
12/18/2015	128	079-4200-9413	22042911000	Conde Siruela Roble	10,560.00	60,750.00
12/03/2015	7159	079-4163-1892	22082030000	Johnnie Walker Black Label	6,135.24	50,356.99
10/16/2015	6059	079-4073-4842	22030090000	Asahi Super Dry-Beer	6,963.89	79,299.00
09/26/2015	6060	079-4161-2325	22042911000	Rawson Private Release Shiraz	8,013.83	51,108.75
09/25/2015	6061	079-4073-7981	22082030000	Ballantines 21 YO Scotch Whisly	2,012.40	15,579.84
06/28/2015	3979	BQFGAUA48977	22042911000	Wolf Blass Eaglehawk	28,284.10	306,652.50
07/17/2015	4151	BQFGAUA49711	22042911000	Wolf Blass Eaglehawk	24,243.52	262,845.00
06/29/2015	3731	079-3975-7992	22082030000	JW Black Label	8,200.00	
			22082030000	J&B Rare Scotch Whisky	3,290.00	103,544.02
09/02/2015	614	618-9601-6291	24022000000	Davidoff Classic	418.00	
			24022000000	Davidoff Lights	1,672.00	
			24022000000	West Full Flavor	2,128.00	
			24022000000	West Lights	1,216.00	216,000.00
08/24/2015	5437	BQFGAUA50714	22042911000	Wolf Blass Eaglehawk	28,284.10	306,652.50
03/10/2016	1618	079-4075-5783	22082030000	Ballantines Scotch Whisky	5,118.72	

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Arrival Date	IIDE No.	Air Waybill/Bill of Lading No.	ATRIG No.	Description	Value (In USD)	Excise Taxes Paid Under Protest (In PhP)
			22082030000	Royal Salute Whisky	1,689.90	
			22082030000	Hennessy VSOP	2,518.08	69,343.26
06/28/2016	3603	079-4218-6325	22030090000	Heineken Beer	9,216.00	109,961.28
08/02/2015	4843	079-4142-7746	22042911000	Rawson Private Release Shiraz	8,013.83	51,108.75
04/01/2016	2028	079-4218-5415	22030090000	Heineken Beer	9,216.00	109,961.28
09/17/2014	6277	CLSCL5910401131	22042911000	Yegua Roja Red Wine	26,280.00	280,800.00
03/03/2016	1622	BQEGUA56687	22042911000	Wolf Blass Eaglehawk	28,284.10	318,937.50
07/31/2015	4394	079-4056-4613	22042911000	Martini Sweet /Dry Vermouth	17,640.00	5,451.60
07/02/2015	3827	079-3809-3392	22042911000	Beringer California Chardonnay	2,250.00	14,602.50
03/31/2015	3828	079-4056-2373	22082030000	Johnnie Walker Double Black Label	6,321.00	
			22082030000	Johnnie Walker Black Label	7,193.04	
			22082030000	Louis Royer XO 700ml	3,225.00	133,030.80
07/24/2015	4392	079-4072-3550	22082030000	Camus Cognac XO Elegance	2,507.76	
			22082030000	Camus VSOP Elegance Duo pack	1,702.80	
			22082030000	Johnnie Walker Black Label	2,115.60	65,661.52
05/26/2015	3341	1705-A00633	22042911000	Yegua Roja Red Wine	26,280.00	292,050.00
02/27/2016	1251	079-4073-5640	22030090000	Asahi Super Dry-Beer	6,963.89	82,470.96
11/29/2015	7160	079-4161-2480	22042911000	Rawson Private Release Shiraz	8,013.83	53,156.25
06/16/2016	3402	079-4257-1060	22042911000	Lindemans Premier Shiraz Cabernet	9,023.98	75,937.00
01/07/2016	404	079-4218-0342	22082030000	Ballantines Scotch Whisky	2,012.40	14,670.69
			22082030000	Chivas Royal Salute 21 YO Scotch Whisky	2,027.88	14,783.54
			22082030000	Hennessy VSOP	2,518.08	18,357.17
			22082030000	Louis Royer XO 700ml	645.00	4,702.14
			22082030000	Patron Silver Tequila	1,548.00	11,285.15
12/16/2015	127	079-4218-0460	22082030000	Hennessy VSOP	1,573.80	11,537.23
			22082030000	Louis Royer XO 700ml	1,290.00	9,456.74
07/06/2016	3765	079-3809-2154	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
06/29/2016	3767	079-4218-6351	22030090000	Asahi Super Dry-Beer	11,266.03	128,288.16
09/17/2015	5552	079-4073-6216	22082030000	Johnnie Walker Double Black Label	5,056.80	
			22082030000	Johnnie Walker Black Label	2,961.84	64,775.04
07/03/2016	3768	079-4257-1093	22042911000	Lindemans Premier Shiraz Cabernet	9,023.98	75,937.50
06/08/2016	3395	079-4218-6385	22030090000	Asahi Super Dry-Beer	11,266.03	128,288.16
12/18/2015	124	079-3809-1900	22042911000	Beringer California Chardonnay	2,250.00	15,187.50
12/18/2015	126	079-3809-1911	22042911000	Beringer California Chardonnay	2,250.00	15,187.50
10/08/2015	6058	079-3975-8283	22083020000	JW Black Label	4,100.00	
			22083020000	J&B Rare Scotch Whisky	3,290.00	
			22085020000	Gordon's Gin	612.00	72,482.33
12/31/2015	405	079-4073-5192	22030090000	Coors Ligth Beer	9,795.00	138,001.41
12/27/2015	406	079-4073-5203	22030090000	Asahi Super Dry-Beer	6,963.89	82,470.96
02/06/2015	948	079-4054-6623	22082030000	Stolichnaya Gold	1,341.60	
			22082030000	Camus Cognac XO Elegance	2,894.76	110,523.84
08/31/2016	5390	604671092	22042911000	Baron Duval Syrah Red	40,120.63	364,500.00
11/10/2015	6746	079-4162-6664	22082030000	Johnnie Walker Double Black Label	3,384.96	27,660.29
07/29/2016	4350	079-3975-9145	22082030000	Charles Heidsieck	20,380.50	531,495.00
10/18/2015	6381	079-3809-1826	22042911000	Beringer California Chardonnay	2,250.00	14,602.50
10/29/2015	6379	079-4161-2406	22042911000	Rawson Private Release Shiraz	8,013.83	53,156.25
11/15/2015	6745	079-4073-4960	22030010000	Coors Ligth Beer	6,504.00	88,110.00
10/27/2015	6747	1705A01363	22042911000	Yegua Roja Red Wine	26,280.00	292,050.00
10/27/2015	6748	BQEGUA52893	22042911000	Wolf Blass Eaglehawk	28,284.10	306,652.50
08/30/2016	5016	079-4266-1916	22042911000	Rawson Private Release Shiraz	11,448.33	75,937.50
11/30/2016	6813	WG00492593	22082030000	Johnnie Walker Double Black Label	1,548.00	
			22082030000	Johnnie Walker Black Label	3,684.24	41,737.50
12/06/2016	6956	160-6596-9960	22082030000	Ballantines Scotch Whisky	5,118.72	
			22082030000	Camus VSOP Elegance Duo pack	1,702.80	
			22082030000	Chivas Regal Whisky	3,921.60	
			22082030000	Hennessy VSOP	1,625.40	127,234.35
12/17/2016	7049	079-4222-2596	22030090000	Heineken Beer	9,216.00	109,961.28
12/07/2016	6955	079-3975-9565	22083020000	JW Black Label	8,200.00	71,779.20
12/06/2016	6957	079-4222-2482	22030090000	Heineken Beer	9,216.00	109,961.28
11/09/2016	6768	EGLV540600122965	22042911000	Chateau Le Grand Moulin	12,558.08	
			22042911000	Chateau Haut Sociondo OAC Blaye	28,704.19	
			22042911000	Chateau Haut Rozier	24,137.62	303,750.00
12/01/2016	6814	0416301275	22042911000	Gold Prosecco Spum Bottega	3,600.00	
			22042911000	Rose Gold Spumante Bottega	3,600.00	53,994.24
07/27/2017	3238	160-8926-0021	22082020000	Camus VSOP Elegance Duo pack	4,039.20	25,524.97
06/25/2017	2727	079-4418-3952	22042911000	Rawson Private Release Shiraz	9,524.25	78,975.00
06/06/2017	2548	160-8445-3526	22083020000	Rawson Private Release Shiraz	13,248.00	113,303.52
05/22/2017	2600	079-4430-7185	22042911000	Charles Heidsieck	55,440.00	1,547,721.00
05/18/2016	2766	079-4218-6001	22030090000	Heineken Beer	9,216.00	109,961.28
09/17/2014	6582	079-3999-9385	22042911000	Hardy's Stamp Reisgwitz Row	5,967.50	49,140.00
10/04/2014	7094	079-3809-1336	22042911000	Hakutsuru-Japanese Sake Wine	360.61	4,043.52
10/09/2014	6446	CLSCL5910401336	22042911000	Yegua Roja Red Wine	27,740.00	280,800.00
10/06/2014	7095	079-3999-9256	22042911000	Rawson Private Release Shiraz	11,985.00	65,988.00
09/13/2016	5391	BQEGSGS0122181	22042911000	Charles Heidsieck	61,141.50	1,594,485.00

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Arrival Date	IIDE No.	Air Waybill/Bill of Lading No.	ATRIG No.	Description	Value (In USD)	Excise Taxes Paid Under Protest (In Php)
08/29/2016	5262	BQEGAU062632	22042911000	Wolf Blass Eaglehawk	28,284.10	318,937.50
06/19/2016	3604	079-4257-1034	22042911000	Lindemans Premier Shiraz Cabernet	942.80	75,937.50
07/19/2016	4676	BQEGSGS013045	22082030000	Remi Martion	3,750.00	1,641,430.15
			22085020000	Russian Vodka Standard Original	1,710.00	
			22042911000	Charles Heidsieck Brut	61,141.50	
05/04/2016	2650	079-3975-8854	22082030000	JW Black Label	4,100.00	42,959.01
			22082030000	Gordon's Gin	765.00	
06/14/2016	3403	WG00480493	22082030000	JW Blue Label Scotch	1,625.40	93,352.41
			22082030000	JW Double Black Label	2,580.00	
			22082030000	JW Black Label	7,585.20	
04/19/2016	2324	079-4205-5705	22082030000	JW Blue Label Scotch	2,167.20	32,575.30
			22082030000	JW Double Black Label	2,064.00	
06/07/2016	3394	079-3975-8961	22082030000	JW Black Label	4,100.00	35,889.60
07/06/2016	3766	079-3809-2121	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
12/18/2015	125	079-3809-1896	22042911000	Beringer California Chardonnay	2,250.00	15,187.50
07/06/2016	3764	079-3809-2165	22042911000	Beringer California Chardonnay	1,800.00	12,150.00
04/24/2016	2767	HLCULE1160224888	22042911000	Baron Duval Cabernet Sauvignon Red	20,060.32	729,000.00
			22042911000	Baron Duval Syrah Red	20,060.32	
			22042911000	Baron Duval Vin De Paye	40,120.63	
05/10/2017	2322	COSU4041674580	22042911000	Preignes Le Vieux Cabernet Sauvignon	40,120.63	379,080.00
08/03/2015	4842	079-4056-4624	22030090000	Coors Ligth Beer	6,504.00	88,110.00
01/16/2016	682	079-4073-5321	22030090000	Heineken Beer	9,216.00	109,961.28
09/20/2015	5553	079-4056-4915	22030090000	Heineken Beer	9,216.00	105,732.00
01/25/2016	688	079-4218-6896	22082030000	Camus VSOP Elegance Duo pack	1,702.80	58,529.28
01/21/2016	683	079-4073-5380	22030090000	Asahi Super Dry-Beer	15.48	82,470.96
01/23/2016	684	079-4073-5413	22030090000	Heineken Beer	9,216.00	109,961.28
10/30/2015	6536	079-4073-4901	22030090000	Heineken Beer	9,216.00	105,732.00
02/03/2016	814	079-4073-5520	22030090000	Asahi Super Dry-Beer	6,963.89	82,470.96
04/21/2016	2320	079-4218-0460	22082030000	Patron Silver Tequilla	3,096.00	33,681.60
			22082030000	Hennessy VSOP	1,496.40	
			22042911000	AOC Medox Hennebelle Red	9,867.07	
02/22/2016	1745	604350276	22042911000	Chateau Le Grand Moulin	28,255.68	303,750.00
			22042911000	Chateau Haut Sociondo OAC Blaye	32,292.22	
			22082030000	Ballantines Scotch Whisky	4,226.04	
06/24/2016	3605	160-3929-8280	22082030000	Chivas Regal Whisky	4,393.74	121,445.03
			22082030000	Louis Royer XO	3,483.00	
			22082030000	Ballantines Scotch Whisky	4,478.88	
			22082030000	JW Black Label	8,200.00	
12/10/2015	2651	079-3975-8515	22082030000	JW Black Label	8,200.00	71,779.20
02/02/2015	721	079-3975-7550	22082030000	Gordon's Gin	660.00	28,174.65
			22082030000	JW Black Label	2,350.00	
03/12/2015	1529	079-3975-7686	22082030000	JW Black Label	4,920.00	61,480.51
			22082030000	J&B Rare Scotch Whisky	2,350.00	
12/16/2015	1189	618-9479-7990	22082030000	Johnnie Walker Double Black Label	6,791.40	114,269.58
			22082030000	Johnnie Walker Black Label	4,951.08	
03/15/2016	1742	079-4183-4822	22082030000	Johnnie Walker Double Black Label	3,792.60	82,638.14
			22082030000	JW Black Label	6,346.80	
03/20/2016	2029	BQEGSGS011237	22082030000	Charles Heidsieck Brut	36,684.90	1,053,508.92
			22082030000	Remi Martin VSOP	11,250.00	
			22082030000	Russian Vodka Standard Original	627.00	
03/31/2016	2026	079-4218-5382	22082030000	Martini Sweet Vermouth	1,624.91	7,290.00
			22082030000	Martini Dry Vermouth	1,392.78	
02/19/2016	1188	079-4220-6780	22082030000	Ballantines 21YO Scotch Whisky	2,559.36	84,165.14
			22082030000	Ballantines 17YO Scotch Whisky	3,219.84	
			22082030000	Royal Salute Whisky	1,351.92	
			22082030000	Patron Silver Tequilla	1,548.00	
			22082030000	Louis Royer XO	2,633.75	
02/02/2016	1190	BQEGSGS010903	22082030000	Charles Heidsieck Brut	40,761.00	1,180,293.82
			22082030000	Russian Vodka Standard Original	2,793.00	
			22082030000	Remi Martin VSOP	11,250.00	
09/20/2016	5389	079-4222-1933	22030090000	Heineken Beer	9,216.00	109,961.28
09/01/2016	5017	079-3975-9252	22082020000	JW Black Label	4,100.00	35,889.60
TOTAL						₱43,667,566.35

In order to show that the imported wine and liquor products were not locally available in reasonable quantity, quality or price, the cost per unit of importation was compared against the prices provided by the ASC,⁸⁵ FTII,⁸⁶

⁸⁵ Exhibits “P-46” to “P-46-b”.
⁸⁶ Exhibits “P-46-c” to “P-46-g”.

MEnt,⁸⁷ HPI.⁸⁸ With regard to the prices provided in RMC No. 90-2012, considering that the prices therein were based on the 2010 BIR price survey of alcohol and tobacco products, there can be no valid comparison between the prices of petitioner’s imported alcohol and tobacco products for July 2013 to July 2017 and that of the said 2010 price survey; thus, the prices in RMC No. 90-2012 were no longer considered in the price comparison.

In Table II, we summarize the computed purchase price of the imported products on a per unit basis:

Table II: Computation of Purchase Price Per Importation (Per Unit)								
Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP)	Ave. Excise Tax per Product	Total Purchase Price Per Importation
	A	B	C	D = (B/C)	E	F = (D x E)	G = (A/C)	H = (F + G)
Asahi Super Dry-Beer	37,380.00	3,095.00	4,800	0.64	44.6044	28.76	7.79	36.55
Asahi Super Dry-Beer	37,380.00	3,095.00	4,800	0.64	44.2214	28.51	7.79	36.30
Asahi Super Dry-Beer	37,380.00	3,095.00	4,800	0.64	44.6878	28.81	7.79	36.60
Asahi Super Dry-Beer	37,380.00	3,095.00	4,800	0.64	44.6044	28.76	7.79	36.55
Asahi Super Dry-Beer	37,380.00	3,095.00	4,800	0.64	44.6044	28.76	7.79	36.55
Asahi Super Dry-Beer	37,380.00	3,095.00	4,800	0.64	44.6044	28.76	7.79	36.55
West Full Flavor	98,007.00	2,859.50	3,500	0.82	44.6878	36.51	28.00	64.51
West Lights	84,006.00	2,451.00	1,800	1.36	44.6878	60.85	46.67	107.52
Asahi Super Dry-Beer	37,380.00	3,095.00	4,800	0.64	45.2649	29.19	7.79	36.97
Asahi Super Dry-Beer	13,655.38	1,093.95	1,824	0.60	44.1043	26.45	7.49	33.94
Asahi Super Dry-Beer	84,105.00	6,963.89	10,800	0.64	44.9801	29.00	7.79	36.79
Rawson Private Release Shiraz	83,531.25	12,593.16	3,300	3.82	46.2845	176.63	25.31	201.94
Conde Siruela Roble	121,500.00	10,560.00	2,400	4.40	46.3609	203.99	50.63	254.61
Johnnie Walker Double Black Label/ Johnnie Walker Black Label	110,184.19	13,519.20	240	56.33	47.6361	2,683.34	459.10	3,142.44
Yegua Roja Red Wine	303,750.00	26,280.00	12,000	2.19	49.1550	107.65	25.31	132.96
Russian Vodka Standard Original	8,085.89	855.00	180	4.75	47.4294	225.29	44.92	270.21
Johnnie Walker Black Label	26,046.72	3,173.40	180	17.63	47.5111	837.62	144.70	982.32
Hardy’s Stamp Reisgwitz Row	53,156.25	6,206.79	2,100	2.96	47.5111	140.42	25.31	165.74
Charles Heidsieck Brut	106,299.00	4,076.10	180	22.65	47.5111	1,075.89	590.55	1,666.44
Ballantines 21YO Scotch Whisky	38,378.09	5,118.72	96	53.32	47.5111	2,533.29	399.77	2,933.06
Chivas Royal Salute 21YO Scotch Whisky	10,136.15	1,351.92	24	56.33	47.5111	2,676.30	422.34	3,098.64
Remi Martin	97,356.10	3,750.00	300	12.50	49.7363	621.70	324.52	946.22
Russian Vodka Standard Original	55,492.98	2,137.50	450	4.75	49.7363	236.25	123.32	359.57
Charles Heidsieck Brut	2,116,443.69	81,522.00	3,600	22.65	49.7363	1,126.28	587.90	1,714.18
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.9614	187.36	26.33	213.68
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.9614	187.36	26.33	213.68
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.9614	187.36	26.33	213.68
J&B Rare Scotch Whisky	23,983.20	2,350.00	600	3.92	49.7363	194.80	39.97	234.77
Asahi Super Dry-Beer	130,284.00	11,266.03	16,800	0.67	49.7363	33.35	7.76	41.11
Rawson Private Release Shiraz	78,975.00	11,448.33	3,000	3.82	49.9614	190.66	26.33	216.98
Gordon’s Gin	12,169.45	1,020.00	240	4.25	49.9614	212.34	50.71	263.04
Preignes Le Vieux Cabernet Sauvignon	183,853.83	19,458.51	6,984	2.79	49.9614	139.20	26.33	165.53
Preignes Le Vieux Syrah	189,224.07	20,026.88	7,188	2.79	49.9614	139.20	26.32	165.53
Preignes Le Vieux Cabernet Sauvignon	189,224.07	20,026.88	7,188	2.79	49.9614	139.20	26.32	165.53

⁸⁷ Exhibits “P-46-h” to “P-46-l”.

⁸⁸ Exhibits “P-46-m” to “P-46-n”.

Table II: Computation of Purchase Price Per Importation (Per Unit)								
Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP)	Ave. Excise Tax per Product	Total Purchase Price Per Importation
	A	B	C	D = (B/C)	E	F = (D x E)	G = (A/C)	H = (F + G)
Preignes Le Vieux Cabernet Sauvignon	189,540.03	20,060.32	7,200	2.79	49.9614	139.20	26.33	165.53
Preignes Le Vieux Cabernet Sauvignon	498,371.79	52,457.73	18,828	2.79	47.4294	132.15	26.47	158.62
Madison Sabadic Reserve Blanc	247,911.46	26,094.72	9,600	2.72	47.4294	128.92	25.82	154.75
Preignes Le Vieux Syrah Rogue	381,163.85	40,120.63	14,400	2.79	47.4294	132.15	26.47	158.62
Asahi Super Dry-Beer	130,284.00	11,266.03	16,800	0.67	51.0384	34.23	7.76	41.98
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	50.2752	188.53	26.33	214.86
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.7363	186.51	26.33	212.84
Rawson Private Release Shiraz	78,975.00	11,448.33	3,000	3.82	49.7363	189.80	26.33	216.12
Martini Sweet /Dry Vermouth	10,445.76	4,029.77	2,976	1.35	49.7363	67.35	3.51	70.86
JW Double Black Label	4,330.26	86.00	48	1.79	49.7363	89.11	90.21	179.32
JW Blue Slim 500ml	50,664.00	1,006.20	108	9.32	49.7363	463.38	469.11	932.49
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.7363	186.51	26.33	212.84
JW Double Black Label	53,411.42	6,080.00	888	6.85	51.0384	349.45	60.15	409.60
Ballantiness Scotch Whisky 21YO	36,877.78	4,478.88	84	53.32	49.7363	2,651.94	439.02	3,090.96
Chivas Regal Whisky 12YO	48,433.95	5,882.40	360	16.34	49.7363	812.69	134.54	947.23
Johnnie Walker Double Black Label	21,464.77	3,304.80	108	30.60	49.7363	1,521.93	198.75	1,720.68
Johnnie Walker Black Label	47,138.33	7,257.60	288	25.20	49.7363	1,253.35	163.67	1,417.03
Asahi Super Dry-Beer	111,672.00	10,213.71	14400	0.71	49.8626	35.37	7.76	43.12
J&B Rare Scotch Whisky	17,898.46	1,880.00	480	3.92	50.2752	196.91	37.29	234.20
JW Double Black Label	58,550.80	6,150.00	900	6.83	50.2752	343.55	65.06	408.60
Wolf Blass Eaglehawk	331,695.00	28,284.40	12600	2.24	49.8626	111.93	26.33	138.26
Remi Martin	265,888.94	11,250.00	900	12.50	49.8626	623.28	295.43	918.71
Charles Heidsieck Brut	1,926,737.64	81,522.00	3600	22.65	49.8626	1,129.14	535.20	1,664.34
Russian Vodka Standard Original	40,415.12	1,710.00	360	4.75	49.8626	236.85	112.26	349.11
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.8626	186.98	26.33	213.31
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.8626	186.98	26.33	213.31
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.8626	186.98	26.33	213.31
Martini Sweet /Dry Vermouth	9,771.84	3,769.79	2784	1.35	49.9614	67.65	3.51	71.16
Hardy's Stamp Reisgwtz Row	47,385.00	5,320.10	1800	2.96	50.2752	148.59	26.33	174.92
Rawson Private Release Shiraz	78,975.00	11,448.33	3000	3.82	51.0384	194.77	26.33	221.09
J&B Rare Scotch Whisky	20,327.59	1,880.00	480	3.92	49.7363	194.80	42.35	237.15
Gordon's Gin	11,028.80	1,020.00	240	4.25	49.7363	211.38	45.95	257.33
Remi Martin VSOP	361,131.53	15,000.00	1200	12.50	50.2752	628.44	300.94	929.38
Russian Vodka Standard Original	52,327.96	2,173.50	450	4.83	50.2752	242.83	116.28	359.11
Charles Heidsieck Brut	1,962,677.67	81,522.00	3600	22.65	50.2752	1,138.48	545.19	1,683.67
Wolf Blass Eaglehawk	331,695.00	28,284.40	12600	2.24	50.2752	112.86	26.33	139.18
Hennessy VSOP	11,348.65	1,300.32	48	27.09	50.2752	1,361.96	236.43	1,598.39
Camus Cognac XO Elegance	31,208.80	3,575.88	126	28.38	50.2752	1,426.81	247.69	1,674.50
Ballantines Scotch Whisky	39,089.81	4,478.88	84	53.32	50.2752	2,680.67	465.35	3,146.03
Chivas Regal Whisky	68,452.19	7,843.20	480	16.34	50.2752	821.50	142.61	964.11
Royal Salute Whisky	58,994.98	6,759.60	120	56.33	50.2752	2,832.00	491.62	3,323.63
Chivas Regal Whisky 12YO	36,341.38	5,472.00	240	22.80	49.8626	1,136.87	151.42	1,288.29
Preignes Le Vieux Sabadie	374,399.96	39,142.08	14400	2.72	50.2752	136.66	26.00	162.66

Table II: Computation of Purchase Price Per Importation (Per Unit)								
Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP)	Ave. Excise Tax per Product	Total Purchase Price Per Importation
	A	B	C	D = (B/C)	E	F = (D x E)	G = (A/C)	H = (F + G)
Preignes Le Vieux Syrah	191,880.02	20,060.32	7200	2.79	50.2752	140.07	26.65	166.72
Preignes Le Vieux Cabernet Sauvignon	191,880.02	20,060.32	7200	2.79	50.2752	140.07	26.65	166.72
Wolf Blass Eaglehawk	318,937.50	28,284.40	12600	2.24	48.3482	108.53	25.31	133.84
J&B Rare Scotch Whisky	21,781.42	2,350.00	600	3.92	48.3482	189.36	36.30	225.67
Gordon's Gin	7,090.55	765.00	180	4.25	48.3482	205.48	39.39	244.87
Rawson Private Release Shiraz	75,937.50	11,448.33	3000	3.82	48.3482	184.50	25.31	209.81
Heineken Beer	109,961.28	9,216.00	14400	0.64	48.3482	30.94	7.64	38.58
Gold Prosecco Spum Bottega	5,054.72	427.57	120	3.56	47.4294	168.99	42.12	211.12
Rose Gold Spumante Bottega	15,193.12	1,285.16	240	5.35	47.4294	253.98	63.30	317.28
Chivas Regal Whisky	31,450.31	3,921.60	240	16.34	47.4294	775.00	131.04	906.04
Johnnie Walker Blue Slim	69,487.25	8,664.50	155	55.90	47.4294	2,651.30	448.30	3,099.61
Asahi Super Dry-Beer	128,288.16	11,266.03	16800	0.67	47.4294	31.81	7.64	39.44
Johnnie Walker Black Label	29,238.90	3,684.24	204	18.06	47.4294	856.57	143.33	999.90
Johnnie Walker Double Black Label	51,188.56	6,450.00	300	21.50	47.4294	1,019.73	170.63	1,190.36
Hardy's Stamp Reisgwtz Row	37,968.75	4,433.42	1500	2.96	47.4294	140.18	25.31	165.50
Johnnie Walker Black Label (Genex)	85,508.57	9,048.00	1440	6.28	44.4136	279.07	59.38	338.45
J&B Rare Scotch Whisky	22,208.79	2,350.00	600	3.92	44.4136	173.95	37.01	210.97
Rawson Private Release Shiraz	83,531.25	12,593.16	3300	3.82	47.0581	179.58	25.31	204.89
Hardy's Stamp Reisgwtz Row	56,949.75	6,649.50	2340	2.84	44.4457	126.30	24.34	150.64
Lindemans Premier Shiraz Cabernet	75,937.50	9,023.98	3000	3.01	47.0581	141.55	25.31	166.86
Preignes Le Vieux Cabernet Sauvignon	88,087.23	7,047.21	3480	2.03	46.4645	94.09	25.31	119.41
Preignes Le Vieux Syrah Rogue 2014	18,225.40	1,458.08	720	2.03	46.4645	94.10	25.31	119.41
Preignes Le Vieux Merlot Rogue 2015	45,562.38	3,645.11	1800	2.03	46.4645	94.09	25.31	119.41
J&B Rare Scotch Whisky	21,780.46	2,350.00	600	3.92	47.0581	184.31	36.30	220.61
Gordon's Gin	7,090.24	765.00	180	4.25	47.0581	200.00	39.39	239.39
Baron Duval Cabernet Sauvignon Red	243,991.85	26,747.09	9600	2.79	46.2845	128.96	25.42	154.37
Baron Duval Syrah Red	365,987.74	40,120.63	14400	2.79	46.2845	128.96	25.42	154.37
Baron Duval Cabernet Sauvignon White	119,020.41	13,047.36	4800	2.72	46.2845	125.81	24.80	150.61
Chateau Le Grand Moulin Cotes	58,326.04	12,558.08	2400	5.23	47.0581	246.23	24.30	270.54
Chateau Haut Sociondo 2014	133,316.70	28,704.19	4800	5.98	47.0581	281.41	27.77	309.18
Chateau Haut Rozier	112,107.25	24,137.62	4800	5.03	47.0581	236.64	23.36	260.00
Camus VSOP Elegance Duo Pack	44,665.60	4,427.28	156	28.38	47.0581	1,335.51	286.32	1,621.83
Camus XO Elegance	92,454.66	9,164.16	144	63.64	47.0581	2,994.78	642.05	3,636.82
Hennessy VSOP	39,355.70	3,900.96	144	27.09	47.0581	1,274.80	273.30	1,548.11
Asahi Super Dry-Beer	84,105.00	6,963.89	10800	0.64	46.1420	29.75	7.79	37.54
Rawson Private Release Shiraz	51,108.75	8,013.00	2100	3.82	44.9831	171.64	24.34	195.98
Hardy's Stamp Reisgwtz Row	58,410.00	6,820.00	2400	2.84	44.9801	127.82	24.34	152.16
Asahi Super Dry-Beer	128,288.16	11,266.03	16800	0.67	46.6809	31.30	7.64	38.94
Beringer California Chardonnay	14,602.50	2,250.00	600	3.75	44.2214	165.83	24.34	190.17
Asahi Super Dry-Beer	82,470.96	7,242.45	10800	0.67	46.7240	31.33	7.64	38.97
Asahi Super Dry-Beer	82,470.96	7,242.45	10800	0.67	46.8023	31.39	7.64	39.02
Heineken Beer	109,961.28	9,216.00	14400	0.64	46.7240	29.90	7.64	37.54
Asahi Super Dry-Beer	82,470.96	7,242.45	10800	0.67	46.7240	31.33	7.64	38.97
Coors Ligth Beer	88,110.00	6,504.00	12000	0.54	44.9801	24.38	7.34	31.72
Heineken Beer	35,244.00	3,072.00	4800	0.64	46.1420	29.53	7.34	36.87
Heineken Beer	35,244.00	3,072.00	4800	0.64	45.2649	28.97	7.34	36.31

Table II: Computation of Purchase Price Per Importation (Per Unit)								
Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP)	Ave. Excise Tax per Product	Total Purchase Price Per Importation
	A	B	C	D = (B/C)	E	F = (D x E)	G = (A/C)	H = (F + G)
Beringer California Chardonnay	14,602.50	2,250.00	600	3.75	44.4457	166.67	24.34	191.01
Camus Cognac XO Elegance	7,765.84	1,393.20	30	46.44	45.2649	2,102.10	258.86	2,360.96
Johnnie Walker Black Label	9,434.06	1,692.48	96	17.63	45.2649	798.02	98.27	896.29
Stolichnaya Gold 70cl	9,434.06	1,692.48	36	47.01	45.2649	2,128.05	262.06	2,390.11
Johnnie Walker Double Black Label	45,882.37	5,815.32	276	21.07	44.6106	939.95	166.24	1,106.19
Johnnie Walker Black Label	38,391.37	4,865.88	276	17.63	44.6106	786.48	139.10	925.58
The Macallan 1824 Maker Edition	291,090.45	36,894.00	600	61.49	44.6106	2,743.11	485.15	3,228.26
The Macallan Select OAK Single Malt	124,171.45	15,738.00	600	26.23	44.6106	1,170.14	206.95	1,377.09
Asahi Super Dry-Beer	84,105.00	6,963.89	10800	0.64	44.2214	28.51	7.79	36.30
Conde Siruela Roble	131,422.50	11,880.00	2700	4.40	44.6106	196.29	48.68	244.96
Yegua Roja Red Wine	292,050.00	26,280.00	12000	2.19	44.4136	97.27	24.34	121.60
Yegua Roja Red Wine	292,050.00	26,280.00	12000	2.19	44.6106	97.70	24.34	122.03
JW Double Black Label	36,646.32	4,100.00	600	6.83	47.0067	321.21	61.08	382.29
Beringer California Chardonnay	14,602.50	2,250.00	600	3.75	46.3609	173.85	24.34	198.19
Ballantines 21 YO Scotch Whisly	29,532.23	2,518.08	48	52.46	46.3609	2,432.09	615.25	3,047.35
Camus Cognac XO Elegance 50cl	3,267.91	278.64	6	46.44	46.3609	2,153.00	544.65	2,697.65
Camus VSOP Elegance Duo Pack 2x50cl	7,988.23	681.12	24	28.38	46.3609	1,315.72	332.84	1,648.57
Patron Silver Tequilla	10,893.04	928.80	36	25.80	46.3609	1,196.11	302.58	1,498.70
Beringer California Chardonnay	14,602.50	2,250.00	600	3.75	46.3609	173.85	24.34	198.19
Beringer California Chardonnay	12,266.10	1,890.00	504	3.75	44.4136	166.55	24.34	190.89
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	44.4136	166.55	25.31	191.86
Lindemans Premier Shiraz Cabernet	151,875.00	16,431.72	6000	2.74	49.8156	136.43	25.31	161.74
Hardy's Stamp Reisgwztz Row	37,968.75	4,937.50	1500	3.29	46.2845	152.35	25.31	177.67
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	46.2845	173.57	25.31	198.88
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	46.2845	173.57	25.31	198.88
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	47.6361	178.64	25.31	203.95
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	47.6361	178.64	25.31	203.95
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	47.6361	178.64	25.31	203.95
Hardy's Stamp Reisgwztz Row	42,525.00	6,350.40	1680	3.78	47.6361	180.06	25.31	205.38
Lindemans Premier Shiraz Cabernet	75,937.50	8,215.86	3000	2.74	47.4294	129.89	25.31	155.20
Asahi Super Dry-Beer	111,672.00	10,213.71	14400	0.71	50.2752	35.66	7.76	43.41
Preignes Le Vieux Sabadie Blanc	379,080.00	39,142.08	14400	2.72	51.3433	139.56	26.33	165.89
JW Double Black Label	24,222.00	2,687.50	126	21.33	50.2752	1,072.34	192.24	1,264.58
JW Double Black Label	353,220.09	3,612.00	168	21.50	49.9614	1,074.17	2,102.50	3,176.67
JW Black Label	211,932.05	2,167.20	120	18.06	49.9614	902.30	2,943.50	3,845.80
JW Blue Label Scotch	131,196.03	1,341.60	24	55.90	49.9614	2,792.84	5,466.50	8,259.34
JW Black Label	185,456.81	7,585.20	420	18.06	50.2752	907.97	441.56	1,349.53
JW Blue Label Slim Scotch	16,400.94	670.80	12	55.90	50.2752	2,810.38	1,366.75	4,177.13
Chivas Regal Whisky	45,426.72	6,840.00	300	22.80	49.8603	1,136.81	151.42	1,288.24
Bottega Sparkling Set Rose & Gold	66,822.24	1,836.00	204	9.00	50.2752	452.48	327.56	780.04
Gordon's Gin	12,169.45	1,020.00	240	4.25	49.8603	211.91	50.71	262.61
Charles Heidsieck	1,547,721.00	55,440.00	2520	22.00	49.8509	1,096.72	614.18	1,710.89
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.8509	186.94	26.33	213.27

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Table II: Computation of Purchase Price Per Importation (Per Unit)								
Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP)	Ave. Excise Tax per Product	Total Purchase Price Per Importation
	A	B	C	D = (B/C)	E	F = (D x E)	G = (A/C)	H = (F + G)
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.8509	186.94	26.33	213.27
JW Black Label	94,053.64	9,840.00	1440	6.83	49.8509	340.65	65.32	405.96
J&B Rare Scotch Whisky	35,939.19	3,760.00	960	3.92	49.8509	195.25	37.44	232.69
Beringer California Chardonnay	12,636.00	1,800.00	480	3.75	49.8509	186.94	26.33	213.27
Ballantines Scotch Whisly	36,219.56	5,779.20	120	48.16	43.3359	2,087.06	301.83	2,388.89
Patron Silver Tequilla	17,786.39	2,838.00	120	23.65	43.3359	1,024.89	148.22	1,173.11
Camus Cognac XO Elegance	16,351.77	2,786.40	60	46.44	43.3359	2,012.52	272.53	2,285.05
Hennessy VSOP	16,957.40	2,889.60	120	24.08	43.3359	1,043.53	141.31	1,184.84
Rawson Private Release Shiraz	42,472.53	7,488.00	1560	4.80	43.5546	209.06	27.23	236.29
Lindemans Premier Chardonnay	31,480.04	5,550.00	1500	3.70	43.5546	161.15	20.99	182.14
Lindemans Premier Shiraz Cabernet	50,368.06	8,880.00	2400	3.70	43.5546	161.15	20.99	182.14
Penfolds Private Release Chardonnay	24,503.38	4,320.00	900	4.80	43.5546	209.06	27.23	236.29
Royal Salute Whisky	17,252.16	3,096.00	60	51.60	44.1043	2,275.78	287.54	2,563.32
Charles Heidsieck	884,520.00	36,684.90	1620	22.65	44.1043	998.74	546.00	1,544.74
Queen Adelaide Cab. Sauvignon	160,821.82	10,206.00	4200	2.43	44.8950	109.09	38.29	147.39
Queen Adelaide Chardonnay	91,898.18	5,832.00	2400	2.43	44.8950	109.09	38.29	147.39
Queen Adelaide Cab. Sauvignon	280,800.00	14,550.00	6000	2.43	43.4665	105.41	46.80	152.21
Wolf Blass Eaglehawk	294,840.00	31,500.00	12600	2.50	43.4665	108.67	23.40	132.07
Rawson Private Release Shiraz	65,988.00	10,761.43	2820	3.82	43.7673	167.02	23.40	190.42
Camus Cognac XO Elegance	14,094.30	2,507.76	54	46.44	43.4665	2,018.58	261.01	2,279.59
Beringer California Chardonnay	56,160.00	9,000.00	2400	3.75	43.4665	163.00	23.40	186.40
Queen Adelaide Cab. Sauvignon	280,800.00	14,550.00	6000	2.43	43.7673	106.14	46.80	152.94
Asahi Super Dry-Beer	128,288.16	11,266.03	16800	0.67	49.8156	33.41	7.64	41.04
Asahi Super Dry-Beer	37,380.00	3,095.06	4800	0.64	47.0067	30.31	7.79	38.10
Hennessy VSOP	22,559.30	4,489.20	180	24.94	44.4457	1,108.48	125.33	1,233.81
Stolichnaya Gold	3,370.93	670.80	60	11.18	44.4457	496.90	56.18	553.09
Patron Silver Tequilla	47,322.67	9,417.00	180	52.32	44.4457	2,325.25	262.90	2,588.15
Beringer California Chardonnay	12,558.15	1,935.00	516	3.75	44.4136	166.55	24.34	190.89
Asahi Super Dry-Beer	37,380.00	3,095.06	4800	0.64	44.2214	28.51	7.79	36.30
Asahi Super Dry-Beer	37,380.00	3,095.06	4800	0.64	47.0067	30.31	7.79	38.10
Asahi Super Dry-Beer	37,380.00	3,095.06	4800	0.64	44.6044	28.76	7.79	36.55
Beringer California Chardonnay	12,266.00	1,890.00	504	3.75	44.4136	166.55	24.34	190.89
Asahi Super Dry-Beer	37,380.00	3,095.06	4800	0.64	44.4136	28.64	7.79	36.43
Rawson Private Release Shiraz	51,108.75	8,013.83	2100	3.82	44.4136	169.49	24.34	193.82
Asahi Super Dry-Beer	37,380.00	3,095.06	4800	0.64	44.4136	28.64	7.79	36.43
Yegua Roja Red Wine	292,050.00	26,280.00	12000	2.19	44.4457	97.34	24.34	121.67
Asahi Super Dry-Beer	17,967.60	1,547.53	2400	0.64	44.7979	28.89	7.49	36.37
Hennessy VSOP	14,194.73	2,394.24	96	24.94	44.7979	1,117.26	147.86	1,265.12
Patron Silver Tequilla	16,825.64	2,838.00	120	23.65	44.7979	1,059.47	140.21	1,199.68
Beringer California Chardonnay	49,140.00	7,875.00	2100	3.75	44.7979	167.99	23.40	191.39
Wolf Blass Eaglehawk	294,840.00	31,500.00	12600	2.50	44.9514	112.38	23.40	135.78
Stolichnaya Gold	5,397.52	804.96	72	11.18	44.7979	500.84	74.97	575.81
Camus Cognac XO Elegance	45,671.34	6,811.20	480	14.19	44.7979	635.68	95.15	730.83
Hardy's Stamp Reisgwitz Row	49,140.00	5,967.50	2100	2.84	44.7979	127.30	23.40	150.70
Hennessy VSOP	35,297.38	5,985.60	240	24.94	44.9514	1,121.09	147.07	1,268.16
Conde Siruela Roble	131,976.00	12,408.00	2820	4.40	44.7979	197.11	46.80	243.91
Gordon's Gin	5,754.84	660.00	180	3.67	44.9514	164.82	31.97	196.79
Davidoff Classic	88,363.64	3,096.00	1800	1.72	44.9514	77.32	49.09	126.41
West Lights	46,636.36	1,634.00	800	2.04	44.9514	91.81	58.30	150.11
Ballantines 21 YO Scotch Whisly	19,522.86	2,012.40	60	33.54	44.2214	1,483.19	325.38	1,808.57

Table II: Computation of Purchase Price Per Importation (Per Unit)

Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP)	Ave. Excise Tax per Product	Total Purchase Price Per Importation
	A	B	C	D = (B/C)	E	F = (D x E)	G = (A/C)	H = (F + G)
Camus Cognac XO Elegance 50cl	13,215.48	1,362.24	48	28.38	44.2214	1,255.00	275.32	1,530.33
Johnnie Walker Black Label	30,786.05	3,173.40	180	17.63	44.2214	779.62	171.03	950.66
Patron Silver Tequilla	12,014.07	1,238.40	48	25.80	44.2214	1,140.91	250.29	1,391.21
Rawson Private Release Shiraz	53,156.25	8,013.83	2100	3.82	44.9831	171.66	25.31	196.97
Ballantines 21 YO Scotch Whisly	26,147.15	3,147.60	60	52.46	44.4457	2,331.62	435.79	2,767.41
Camus Cognac XO Elegance Duo pack	4,243.55	510.84	18	28.38	44.4457	1,261.37	235.75	1,497.12
Patron Silver Tequilla	12,859.25	1,548.00	60	25.80	44.4457	1,146.70	214.32	1,361.02
Ballantines 21 YO Scotch Whisly	16,717.03	2,012.40	60	33.54	44.4457	1,490.71	278.62	1,769.33
Conde Siruela Roble	60,750.00	10,560.00	2400	4.40	47.2303	207.81	25.31	233.13
Johnnie Walker Black Label	50,356.99	6,135.24	348	17.63	44.4457	783.58	144.70	928.28
Asahi Super Dry-Beer	79,299.00	6,963.89	10800	0.64	46.3609	29.89	7.34	37.24
Rawson Private Release Shiraz	51,108.75	8,013.83	2100	3.82	46.7504	178.40	24.34	202.74
Ballantines 21 YO Scotch Whisly	15,579.84	2,012.40	60	33.54	46.7504	1,568.01	259.66	1,827.67
Wolf Blass Eaglehawk	306,652.50	28,284.10	12600	2.24	44.9801	100.97	24.34	125.31
Wolf Blass Eaglehawk	262,845.00	24,243.52	10800	2.24	45.2649	101.61	24.34	125.95
JW Black Label	73,895.65	8,200.00	1200	6.83	44.9801	307.36	61.58	368.94
J&B Rare Scotch Whisky	29,648.37	3,290.00	840	3.92	44.9801	176.17	35.30	211.47
Davidoff Classic	16,615.38	418.00	50	8.36	44.2214	369.69	332.31	702.00
Davidoff Lights	66,461.54	1,672.00	200	8.36	44.2214	369.69	332.31	702.00
West Full Flavor	84,587.41	2,128.00	350	6.08	44.2214	268.87	241.68	510.54
West Lights	48,335.66	1,216.00	200	6.08	44.2214	268.87	241.68	510.54
Wolf Blass Eaglehawk	306,652.50	28,284.10	12600	2.24	46.1420	103.58	24.34	127.92
Ballantines Scotch Whisky	38,057.27	5,118.72	96	53.32	48.3482	2,577.93	396.43	2,974.36
Royal Salute Whisky	12,564.27	1,689.90	30	56.33	48.3482	2,723.45	418.81	3,142.26
Hennessy VSOP	18,721.72	2,518.08	96	26.23	48.3482	1,268.17	195.02	1,463.19
Heineken Beer	109,961.28	9,216.00	14400	0.64	46.4645	29.74	7.64	37.37
Rawson Private Release Shiraz	51,108.75	8,013.83	2100	3.82	44.2214	168.75	24.34	193.09
Heineken Beer	109,961.28	9,216.00	14400	0.64	47.5111	30.41	7.64	38.04
Yegua Roja Red Wine	280,800.00	26,280.00	12000	2.19	44.0751	96.52	23.40	119.92
Wolf Blass Eaglehawk	318,937.50	28,284.10	12600	2.24	46.7240	104.88	25.31	130.20
Martini Sweet /Dry Vermouth	5,451.60	17,640.00	1680	10.50	45.2649	475.28	3.25	478.53
Beringer California Chardonnay	14,602.50	2,250.00	600	3.75	44.2214	165.83	24.34	190.17
Johnnie Walker Double Black Label	50,235.12	6,321.00	300	21.07	44.4457	936.47	167.45	1,103.92
Johnnie Walker Black Label	57,165.52	7,193.04	408	17.63	44.4457	783.58	140.11	923.69
Louis Royer XO 700ml	25,630.16	3,225.00	60	53.75	44.4457	2,388.96	427.17	2,816.13
Camus Cognac XO Elegance	26,028.95	2,507.76	54	46.44	45.2649	2,102.10	482.02	2,584.12
Camus VSOP Elegance Duo pack	17,673.98	1,702.80	120	14.19	45.2649	642.31	147.28	789.59
Johnnie Walker Black Label	21,958.58	2,115.60	120	17.63	45.2649	798.02	182.99	981.01
Yegua Roja Red Wine	292,050.00	26,280.00	12000	2.19	44.6106	97.70	24.34	122.03
Asahi Super Dry-Beer	82,470.96	6,963.89	10800	0.64	47.6361	30.72	7.64	38.35
Rawson Private Release Shiraz	53,156.25	8,013.83	2100	3.82	47.0067	179.38	25.31	204.70
Lindemans Premier Shiraz Cabernet	75,937.00	9,023.98	3000	3.01	46.4645	139.76	25.31	165.08
Ballantines Scotch Whisky	14,670.69	2,012.40	60	33.54	47.0581	1,578.33	244.51	1,822.84
Chivas Royal Salute 21 YOScotchWhisky	14,783.54	2,027.88	36	56.33	47.0581	2,650.78	410.65	3,061.44
Hennessy VSOP	18,357.17	2,518.08	96	26.23	47.0581	1,234.33	191.22	1,425.55
Louis Royer XO 700ml	4,702.14	645.00	12	53.75	47.0581	2,529.37	391.85	2,921.22
Patron Silver Tequilla	11,285.15	1,548.00	60	25.80	47.0581	1,214.10	188.09	1,402.18
Hennessy VSOP	11,537.23	1,573.80	60	26.23	47.2303	1,238.85	192.29	1,431.14
Louis Royer XO 700ml	9,456.74	1,290.00	24	53.75	47.2303	2,538.63	394.03	2,932.66

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Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD) D = (B/C)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP) F = (D x E)	Ave. Excise Tax per Product G = (A/C)	Total Purchase Price Per Importation H = (F + G)
	A	B	C		E			
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	46.4645	174.24	25.31	199.55
Asahi Super Dry-Beer	128,288.16	11,266.03	16800	0.67	46.4645	31.16	7.64	38.80
Johnnie Walker Double Black Label	40,849.12	5,056.80	240	21.07	46.7504	985.03	170.20	1,155.24
Johnnie Walker Black Label	23,925.92	2,961.84	168	17.63	46.7504	824.21	142.42	966.63
Lindemans Premier Shiraz Cabernet	75,937.50	9,023.98	3000	3.01	46.7240	140.55	25.31	165.86
Asahi Super Dry-Beer	128,288.16	11,266.03	16800	0.67	46.4645	31.16	7.64	38.80
Beringer California Chardonnay	15,187.50	2,250.00	600	3.75	47.2303	177.11	25.31	202.43
Beringer California Chardonnay	15,187.50	2,250.00	600	3.75	47.2303	177.11	25.31	202.43
JW Black Label	37,137.91	4,100.00	600	6.83	46.1420	315.30	61.90	377.20
J&B Rare Scotch Whisky	29,800.91	3,290.00	840	3.92	46.1420	180.72	35.48	216.20
Gordon's Gin	5,543.51	612.00	144	4.25	46.1420	196.10	38.50	234.60
Coors Ligth Beer	138,001.41	9,795.00	18072	0.54	47.2303	25.60	7.64	33.23
Asahi Super Dry-Beer	82,470.96	6,963.89	10800	0.64	47.2303	30.45	7.64	38.09
Stolichnaya Gold	35,001.46	1,341.60	120	11.18	44.9831	502.91	291.68	794.59
Camus Cognac XO Elegance	75,522.38	2,894.76	102	28.38	44.9831	1,276.62	740.42	2,017.04
Baron Duval Syrah Red	364,500.00	40,120.63	14400	2.79	46.6809	130.06	25.31	155.37
Johnnie Walker Double Black Label	27,660.29	3,384.96	192	17.63	46.3609	817.34	144.06	961.41
Charles Heidsieck	531,495.00	20,380.50	900	22.65	47.0581	1,065.63	590.55	1,656.18
Beringer California Chardonnay	14,602.50	2,250.00	600	3.75	46.3609	173.85	24.34	198.19
Rawson Private Release Shiraz	51,108.75	8,013.83	2100	3.82	46.3609	176.92	24.34	201.26
Coors Ligth Beer	88,110.00	6,504.00	12000	0.54	47.0067	25.48	7.34	32.82
Yegua Roja Red Wine	292,050.00	26,280.00	12000	2.19	46.3609	101.53	24.34	125.87
Wolf Blass Eaglehawk	306,652.50	28,284.10	12600	2.24	46.3609	104.07	24.34	128.41
Rawson Private Release Shiraz	75,937.50	11,448.33	3000	3.82	46.6809	178.14	25.31	203.45
Johnnie Walker Double Black Label	12,348.37	1,548.00	72	21.50	49.1550	1,056.83	171.51	1,228.34
Johnnie Walker Black Label	29,389.13	3,684.24	204	18.06	49.1550	887.74	144.06	1,031.80
Ballantines Scotch Whisky	52,656.02	5,118.72	96	53.32	46.4645	2,477.49	548.50	3,025.99
Camus VSOP Elegance Duo pack	17,516.62	1,702.80	60	28.38	46.4645	1,318.66	291.94	1,610.61
Chivas Regal Whisky	40,341.30	3,921.60	240	16.34	46.4645	759.23	168.09	927.32
Hennessy VSOP	16,720.41	1,625.40	60	27.09	46.4645	1,258.72	278.67	1,537.40
Heineken Beer	109,961.28	9,216.00	14400	0.64	49.8156	31.88	7.64	39.52
JW Black Label	71,779.20	8,200.00	1200	6.83	47.0581	321.56	59.82	381.38
Heineken Beer	109,961.28	9,216.00	14400	0.64	46.4645	29.74	7.64	37.37
Chateau Le Grand Moulin	58,326.04	12,558.08	2400	5.23	47.4294	248.18	24.30	272.48
Chateau Haut Sociondo OAC Blaye	133,316.70	28,704.19	4800	5.98	47.4294	283.63	27.77	311.40
Chateau Haut Rozier	112,107.25	24,137.62	4800	5.03	47.4294	238.51	23.36	261.86
Gold Prosecco Spum Bottega	26,997.12	3,600.00	480	7.50	47.6361	357.27	56.24	413.51
Rose Gold Spumante Bottega	26,997.12	3,600.00	480	7.50	47.6361	357.27	56.24	413.51
Camus VSOP Elegance Duo pack	25,524.97	4,039.20	204	19.80	50.6382	1,002.64	125.12	1,127.76
Rawson Private Release Shiraz	78,975.00	9,524.25	3000	3.17	49.8509	158.26	26.33	184.59
Martell VSOP	113,303.52	13,248.00	276	48.00	49.9614	2,398.15	410.52	2,808.67
Charles Heidsieck	1,547,721.00	55,440.00	2520	22.00	49.8603	1,096.93	614.18	1,711.10
Heineken Beer	109,961.28	9,216.00	14400	0.64	46.8023	29.95	7.64	37.59
Hardy's Stamp Reisgwitz Row	49,140.00	5,967.50	2100	2.84	44.0751	125.25	23.40	148.65
Hakutsuru-Japanese Sake Wine	4,043.52	360.61	360	1.00	44.7979	44.87	11.23	56.11
Yegua Roja Red Wine	280,800.00	27,740.00	12000	2.31	44.7979	103.56	23.40	126.96
Rawson Private Release Shiraz	65,988.00	11,985.00	2820	4.25	44.7979	190.39	23.40	213.79
Charles Heidsieck	1,594,485.00	61,141.50	2700	22.65	47.4294	1,074.04	590.55	1,664.59

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Table II: Computation of Purchase Price Per Importation (Per Unit)

Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP)	Ave. Excise Tax per Product	Total Purchase Price Per Importation
	A	B	C	D = (B/C)	E	F = (D x E)	G = (A/C)	H = (F + G)
Wolf Blass Eaglehawk	318,937.50	28,284.10	12600	2.24	46.6809	104.79	25.31	130.10
Lindemans Premier Shiraz Cabernet	75,937.50	942.80	3000	0.31	46.4645	14.60	25.31	39.91
Remi Martion	92,420.79	3,750.00	300	12.50	47.0581	588.23	308.07	896.30
Russian Vodka Standard Original	42,143.88	1,710.00	360	4.75	47.0581	223.53	117.07	340.59
Charles Heidsieck Brut	1,506,865.48	61,141.50	2700	22.65	47.0581	1,065.63	558.10	1,623.73
JW Black Label	36,203.89	4,100.00	600	6.83	46.2845	316.28	60.34	376.62
Gordon's Gin	6,755.12	765.00	180	4.25	46.2845	196.71	37.53	234.24
JW Blue Label Scotch	12,869.15	1,625.40	18	90.30	46.4645	4,195.74	714.95	4,910.70
JW Double Black Label	20,427.22	2,580.00	120	21.50	46.4645	998.99	170.23	1,169.21
JW Black Label	60,056.04	7,585.20	420	18.06	46.4645	839.15	142.99	982.14
JW Blue Label Scotch	16,684.91	2,167.20	24	90.30	46.2845	4,179.49	695.20	4,874.69
JW Double Black Label	15,890.39	2,064.00	96	21.50	46.2845	995.12	165.52	1,160.64
JW Black Label	35,889.60	4,100.00	600	6.83	47.0581	321.56	59.82	381.38
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	46.4645	174.24	25.31	199.55
Beringer California Chardonnay	15,187.50	2,250.00	600	3.75	47.2303	177.11	25.31	202.43
Beringer California Chardonnay	12,150.00	1,800.00	480	3.75	46.4645	174.24	25.31	199.55
Baron Duval Cabernet Sauvignon Red	182,250.02	20,060.32	7200	2.79	46.2845	128.96	25.31	154.27
Baron Duval Syrah Red	182,250.02	20,060.32	7200	2.79	46.2845	128.96	25.31	154.27
Baron Duval Vin De Paye	364,499.95	40,120.63	14400	2.79	46.2845	128.96	25.31	154.27
Preignes Le Vieux Cabernet Sauvignon	379,080.00	40,120.63	14400	2.79	51.3433	143.05	26.33	169.38
Coors Lighth Beer	88,110.00	6,504.00	12000	0.54	44.4457	24.09	7.34	31.43
Heineken Beer	109,961.28	9,216.00	14400	0.64	47.5111	30.41	7.64	38.04
Heineken Beer	105,732.00	9,216.00	14400	0.64	46.7504	29.92	7.34	37.26
Camus VSOP Elegance Duo pack	58,529.28	1,702.80	60	28.38	47.5111	1,348.37	975.49	2,323.85
Asahi Super Dry-Beer	82,470.96	15.48	1800	0.01	47.5111	0.41	45.82	46.23
Heineken Beer	109,961.28	9,216.00	14400	0.64	47.5111	30.41	7.64	38.04
Heineken Beer	105,732.00	9,216.00	14400	0.64	46.3609	29.67	7.34	37.01
Asahi Super Dry-Beer	82,470.96	6,963.89	10800	0.64	46.7240	30.13	7.64	37.76
Patron Silver Tequilla	22,706.70	3,096.00	120	25.80	46.2845	1,194.14	189.22	1,383.36
Hennessy VSOP	10,974.90	1,496.40	60	24.94	46.2845	1,154.34	182.92	1,337.25
AOC Medox Hennebelle Red	42,563.71	9,867.07	1200	8.22	47.6361	391.69	35.47	427.16
Chateau Le Grand Moulin	121,886.91	28,255.68	5400	5.23	47.6361	249.26	22.57	271.83
Chateau Haut Sociendo OAC Blaye	139,299.38	32,292.22	5400	5.98	47.6361	284.87	25.80	310.66
Ballantines Scotch Whisky	30,951.76	4,226.04	126	33.54	46.4645	1,558.42	245.65	1,804.07
Chivas Regal Whisky	32,180.00	4,393.74	78	56.33	46.4645	2,617.35	412.56	3,029.91
Louis Royer XO	25,509.69	3,483.00	60	58.05	46.4645	2,697.26	425.16	3,122.43
Ballantines Scotch Whisky	32,803.57	4,478.88	84	53.32	46.4645	2,477.49	390.52	2,868.01
JW Black Label	71,779.20	8,200.00	1200	6.83	46.3609	316.80	59.82	376.62
Gordon's Gin	6,177.83	660.00	180	3.67	44.2214	162.15	34.32	196.47
JW Black Label	21,996.82	2,350.00	600	3.92	44.2214	173.20	36.66	209.86
JW Black Label	41,607.17	4,920.00	720	6.83	47.2303	322.74	57.79	380.53
J&B Rare Scotch Whisky	19,873.34	2,350.00	600	3.92	47.2303	184.99	33.12	218.11
Johnnie Walker Double Black Label	66,089.14	6,791.40	396	17.15	47.2303	810.00	166.89	976.89
Johnnie Walker Black Label	48,180.44	4,951.08	68	72.81	47.2303	3,438.84	708.54	4,147.37
Johnnie Walker Double Black Label	30,910.45	3,792.60	180	21.07	46.7240	984.47	171.72	1,156.20
JW Black Label	51,727.69	6,346.80	360	17.63	46.7240	823.74	143.69	967.43
Charles Heidsieck Brut	795,847.55	36,684.90	1,620	22.65	46.7240	1,058.06	491.26	1,549.33
Remi Martin VSOP	244,059.14	11,250.00	900	12.50	46.7240	584.05	271.18	855.23
Russian Vodka Standard Original	13,602.23	627.00	132	4.75	46.7240	221.94	103.05	324.99
Martini Sweet Vermouth	3,925.38	1,624.91	1,200	1.35	46.7240	63.27	3.27	66.54
Martini Dry Vermouth	3,364.62	1,392.78	960	1.45	46.7240	67.79	3.50	71.29

Table II: Computation of Purchase Price Per Importation (Per Unit)

Description	Excise Taxes Paid Under Protest (In PhP)	Value (In USD)	Bottles /Cans	Ave. Purchase Price per Can/ Bottle (In USD)	Conversion Rate	Ave. Purchase Price per Can/Bottle (In PhP)	Ave. Excise Tax per Product	Total Purchase Price Per Importation
	A	B	C	D = (B/C)	E	F = (D x E)	G = (A/C)	H = (F + G)
Ballantines 21YO Scotch Whisky	19,041.05	2,559.36	48	53.32	47.6361	2,539.96	396.69	2,936.65
Ballantines 17YO Scotch Whisky	23,954.87	3,219.84	96	33.54	47.6361	1,597.71	249.53	1,847.24
Royal Salute Whisky	10,057.97	1,351.92	24	56.33	47.6361	2,683.34	419.08	3,102.42
Patron Silver Tequilla	11,516.76	1,548.00	60	25.80	47.6361	1,229.01	191.95	1,420.96
Louis Royer XO	19,594.49	2,633.75	49	53.75	47.6361	2,560.44	399.89	2,960.33
Charles Heidsieck Brut	877,854.84	40,761.00	1,800	22.65	47.6361	1,078.72	487.70	1,566.42
Russian Vodka Standard Original	60,151.83	2,793.00	588	4.75	47.6361	226.27	102.30	328.57
Remi Martin VSOP	242,287.16	11,250.00	900	12.50	47.6361	595.45	269.21	864.66
Heineken Beer	109,961.28	9,216.00	14,400	0.64	47.4294	30.35	7.64	37.99
JW Black Label	35,889.60	4,100.00	600	6.83	47.5111	324.66	59.82	384.48
TOTAL	P43,667,566.35							

Using the purchase price per importation computed in *Table II* above, we now compare said prices with the prevailing prices of the products at the time of importation based on the periodic price lists (covering 2013 to 2017), as applicable, to wit:

Table III: Comparison of Purchase Price Per Importation Against Local Suppliers' Price List

Arrival Date	Description	Excise Tax Paid Under Protest (In PhP)	Purchase Price Per Importation (Table II)	Local Price per Price Lists			
				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
03/01/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
02/25/2015	Asahi Super Dry-Beer	37,380.00	36.30	50.00	None	None	None
12/19/2014	Asahi Super Dry-Beer	37,380.00	36.60	50.00	None	None	None
01/28/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
01/23/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
01/23/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
12/08/2014	West Full Flavor/	98,007.00	64.51	None	None	None	None
12/08/2014	West Lights	84,006.00	107.52	None	None	None	None
02/07/2015	Asahi Super Dry-Beer	37,380.00	36.97	50.00	None	None	None
12/04/2013	Asahi Super Dry-Beer	13,655.38	33.94	50.00	None	None	None
06/18/2015	Asahi Super Dry-Beer	84,105.00	36.79	50.00	None	None	None
04/04/2016	Rawson Private Release Shiraz	83,531.25	201.94	None	578.00	None	451.50
10/24/2015	Conde Siruela Roble	121,500.00	254.61	None	None	None	None
02/16/2016	Johnnie Walker Double Black Label/ Johnnie Walker Black Label	110,184.19	3,142.44	None	None	None	None
01/11/2016	Yegua Roja Red Wine	303,750.00	132.96	None	None	None	None
01/09/2016	Russian Vodka Standard Original	8,085.89	270.21	None	None	None	None
01/13/2016	Johnnie Walker Black Label	26,046.72	982.32	None	None	None	None
01/20/2016	Hardy's Stamp Reisgwitz Row	53,156.25	165.74	None	321.00	None	None
01/28/2016	Charles Heidsieck Brut	106,299.00	1,666.44	None	2,650.00	None	None
01/19/2016	Ballantines 21YOScotchWhisky	38,378.09	2,933.06	None	None	None	None
01/19/2016	Chivas Royal Salute 21YO ScotchWhisky	10,136.15	3,098.64	None	None	None	None
01/24/2017	Remi Martion	97,356.10	946.22	None	2,440.00	None	None
01/24/2017	Russian Vodka Standard Original	55,492.98	359.57	None	None	None	None
01/24/2017	Charles Heidsieck Brut	2,116,443.69	1,714.18	None	2,650.00	None	None
02/23/2017	Beringer California Chardonnay	12,636.00	213.68	None	None	None	579.00
02/23/2017	Beringer California Chardonnay	12,636.00	213.68	None	None	None	579.00
02/23/2017	Beringer California Chardonnay	12,636.00	213.68	None	None	None	579.00
01/20/2017	J&B Rare Scotch Whisky	23,983.20	234.77	None	None	None	None
01/20/2017	Asahi Super Dry-Beer	130,284.00	41.11	None	None	52.08	None
02/23/2017	Rawson Private Release Shiraz	78,975.00	216.98	None	578.00	None	451.50
02/23/2017	Gordon's Gin	12,169.45	263.04	None	None	None	None
02/14/2017	Preignes Le Vieux Cabernet Sauvignon	183,853.83	165.53	None	None	None	None

Table III: Comparison of Purchase Price Per Importation Against Local Suppliers' Price List							
Arrival Date	Description	Excise Tax Paid Under Protest (In Php)	Purchase Price Per Importation (Table II)	Local Price per Price Lists			
				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
02/14/2017	Preignes Le Vieux Syrah	189,224.07	165.53	None	None	None	None
02/21/2017	Preignes Le Vieux Cabernet Sauvignon	189,224.07	165.53	None	None	None	None
02/21/2017	Preignes Le Vieux Cabernet Sauvignon	189,540.03	165.53	None	None	None	None
09/29/2016	Preignes Le Vieux Cabernet Sauvignon	498,371.79	158.62	None	None	None	None
09/29/2016	Madison Sabadic Reserve Blanc	247,911.46	154.75	None	None	None	None
09/29/2016	Preignes Le Vieux Syrah Rogue	381,163.85	158.62	None	None	None	None
01/11/2017	Asahi Super Dry-Beer	130,284.00	41.98	None	None	52.08	None
01/07/2017	Beringer California Chardonnay	12,636.00	214.86	None	None	None	579.00
01/18/2017	Beringer California Chardonnay	12,636.00	212.84	None	None	None	579.00
01/19/2017	Rawson Private Release Shiraz	78,975.00	216.12	None	578.00	None	451.50
01/20/2017	Martini Sweet /Dry Vermouth	10,445.76	70.86	None	495.00	None	None
01/25/2017	JW Double Black Label	4,330.26	179.32	None	None	None	None
01/25/2017	LW Blue Slim 500ml	50,664.00	932.49	None	None	None	None
01/19/2017	Beringer California Chardonnay	12,636.00	212.84	None	None	None	579.00
01/11/2017	JW Double Black Label	53,411.42	409.60	None	None	None	None
01/18/2017	Ballantiness Scotch Whisky 21YO	36,877.78	3,090.96	None	None	None	None
01/18/2017	Chivas Regal Whisky 12YO	48,433.95	947.23	None	None	None	None
05/05/2017	Johnnie Walker Double Black Label	21,464.77	1,720.68	None	None	None	None
05/05/2017	Johnnie Walker Black Label	47,138.33	1,417.03	None	None	None	None
04/15/2017	Asahi Super Dry-Beer	111,672.00	43.12	None	None	52.08	None
03/13/2017	J&B Rare Scotch Whisky	17,898.46	234.20	None	None	None	None
03/13/2017	JW Double Black Label	58,550.80	408.60	None	None	None	None
04/16/2017	Wolf Blass Eaglehawk	331,695.00	138.26	None	None	None	265.50
10/04/2017	Remi Martin	265,888.94	918.71	None	2,440.00	None	None
10/04/2017	Charles Heidsieck Brut	1,926,737.64	1,664.34	None	2,650.00	None	None
10/04/2017	Russian Vodka Standard Original	40,415.12	349.11	None	None	None	None
04/28/2017	Beringer California Chardonnay	12,636.00	213.31	None	None	None	579.00
04/28/2017	Beringer California Chardonnay	12,636.00	213.31	None	None	None	579.00
04/28/2017	Beringer California Chardonnay	12,636.00	213.31	None	None	None	579.00
04/06/2017	Martini Sweet /Dry Vermouth	9,771.84	71.16	None	495.00	None	None
03/26/2017	Hardy's Stamp Reisgwitz Row	47,385.00	174.92	None	321.00	None	None
04/11/2017	Rawson Private Release Shiraz	78,975.00	221.09	None	578.00	None	451.50
04/05/2017	J&B Rare Scotch Whisky	20,327.59	237.15	None	None	None	None
04/05/2017	Gordon's Gin	11,028.80	257.33	None	None	None	None
03/21/2017	Remi Martin VSOP	361,131.53	929.38	None	2,440.00	None	None
03/21/2017	Russian Vodka Standard Original	52,327.96	359.11	None	None	None	None
03/21/2017	Charles Heidsieck Brut	1,962,677.67	1,683.67	None	2,650.00	None	None
03/25/2017	Wolf Blass Eaglehawk	331,695.00	139.18	None	None	None	265.50
03/07/2017	Hennessy VSOP	11,348.65	1,598.39	None	None	None	None
03/07/2017	Camus Cognac XO Elegance	31,208.80	1,674.50	None	None	None	None
03/07/2017	Ballantiness Scotch Whisky	39,089.81	3,146.03	None	None	None	None
03/07/2017	Chivas Regal Whisky	68,452.19	964.11	None	None	None	None
03/07/2017	Royal Salute Whisky	58,994.98	3,323.63	None	None	None	None
04/20/2017	Chivas Regal Whisky 12YO	36,341.38	1,288.29	None	None	None	None
03/27/2017	Preignes Le Vieux Sabadie	374,399.96	162.66	None	None	None	None
03/27/2017	Preignes Le Vieux Syrah	191,880.02	166.72	None	None	None	None
03/27/2017	Preignes Le Vieux Cabernet Sauvignon	191,880.02	166.72	None	None	None	None
10/09/2016	Wolf Blass Eaglehawk	318,937.50	133.84	None	None	None	265.50
10/27/2016	J&B Rare Scotch Whisky	21,781.42	225.67	None	None	None	None
10/27/2016	Gordon's Gin	7,090.55	244.87	None	None	None	None
10/29/2016	Rawson Private Release Shiraz	75,937.50	209.81	None	578.00	None	451.50
10/21/2016	Heineken Beer	109,961.28	38.58	None	None	49.58	None
09/25/2016	Gold Prosecco Spum Bottega	5,054.72	211.12	None	None	None	None
09/25/2016	Rose Gold Spumante Bottega	15,193.12	317.28	None	None	None	None
09/13/2016	Chivas Regal Whisky	31,450.31	906.04	None	None	None	None
09/13/2016	Johnnie Walker Blue Slim	69,487.25	3,099.61	None	None	None	None
09/24/2016	Asahi Super Dry-Beer	128,288.16	39.44	None	None	52.08	None
09/30/2016	Johnnie Walker Black Label	29,238.90	999.90	None	None	None	None

Table III: Comparison of Purchase Price Per Importation Against Local Suppliers' Price List							
Arrival Date	Description	Excise Tax Paid Under Protest (In Php)	Purchase Price Per Importation (Table II)	Local Price per Price Lists			
				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
09/30/2016	Johnnie Walker Double Black Label	51,188.56	1,190.36	None	None	None	None
09/30/2016	Hardy's Stamp Reisgwitz Row	37,968.75	165.50	None	321.00	None	None
04/13/2015	Johnnie Walker Black Label (Genex)	85,508.57	338.45	None	None	None	None
04/13/2015	J&B Rare Scotch Whisky	22,208.79	210.97	None	None	None	None
07/17/2016	Rawson Private Release Shiraz	83,531.25	204.89	None	578.00	None	451.50
03/29/2015	Hardy's Stamp Reisgwitz Row	56,949.75	150.64	None	321.00	None	None
07/08/2016	Lindemans Premier Shiraz Cabernet	75,937.50	166.86	None	276.00	None	None
06/24/2016	Preignes Le Vieux Cabernet Sauvignon	88,087.23	119.41	None	None	None	None
06/24/2016	Preignes Le Vieux Syrah Rogue 2014	18,225.40	119.41	None	None	None	None
06/24/2016	Preignes Le Vieux Merlot Rogue 2015	45,562.38	119.41	None	None	None	None
07/15/2016	J&B Rare Scotch Whisky	21,780.46	220.61	None	None	None	None
07/15/2016	Gordon's Gin	7,090.24	239.39	None	None	None	None
07/04/2016	Baron Duval Cabernet Sauvignon Red	243,991.85	154.37	None	None	None	None
07/04/2016	Baron Duval Syrah Red	365,987.74	154.37	None	None	None	None
07/04/2016	Baron Duval Cabernet Sauvignon White	119,020.41	150.61	None	None	None	None
07/19/2016	Chateau Le Grand Moulin Cotes	58,326.04	270.54	None	None	None	None
07/19/2016	Chateau Haut Sociondo 2014	133,316.70	309.18	None	None	None	None
07/19/2016	Chateau Haut Rozier	112,107.25	260.00	None	None	None	None
07/15/2016	Camus VSOP Elegance Duo Pack	44,665.60	1,621.83	None	None	None	None
07/15/2016	Camus XO Elegance	92,454.66	3,636.82	None	None	None	None
07/15/2016	Hennessy VSOP	39,355.70	1,548.11	None	None	None	None
08/29/2015	Asahi Super Dry-Beer	84,105.00	37.54	50.00	None	None	None
06/06/2015	Rawson Private Release Shiraz	51,108.75	195.98	None	578.00	None	451.50
06/15/2015	Hardy's Stamp Reisgwitz Row	58,410.00	152.16	None	321.00	None	None
08/31/2016	Asahi Super Dry-Beer	128,288.16	38.94	None	None	52.08	None
07/02/2015	Beringer California Chardonnay	14,602.50	190.17	None	None	None	579.00
03/13/2016	Asahi Super Dry-Beer	82,470.96	38.97	None	None	52.08	None
03/05/2016	Asahi Super Dry-Beer	82,470.96	39.02	None	None	52.08	None
03/22/2016	Heineken Beer	109,961.28	37.54	None	None	49.58	None
03/20/2016	Asahi Super Dry-Beer	82,470.96	38.97	None	None	52.08	None
06/30/2015	Coors Ligth Beer	88,110.00	31.72	None	None	None	None
08/14/2015	Heineken Beer	35,244.00	36.87	None	None	None	None
07/27/2015	Heineken Beer	35,244.00	36.31	None	None	None	None
07/03/2015	Beringer California Chardonnay	14,602.50	191.01	None	None	None	579.00
07/18/2015	Camus Cognac XO Elegance	7,765.84	2,360.96	None	None	None	None
07/18/2015	Johnnie Walker Black Label	9,434.06	896.29	None	None	None	None
07/18/2015	Stolichnaya Gold 70cl	9,434.06	2,390.11	None	None	None	None
07/05/2015	Johnnie Walker Double Black Label	45,882.37	1,106.19	None	None	None	None
07/05/2015	Johnnie Walker Black Label	38,391.37	925.58	None	None	None	None
07/05/2015	The Macallan 1824 Maker Edition	291,090.45	3,228.26	None	None	None	None
07/05/2015	The Macallan Select OAK Single Malt	124,171.45	1,377.09	None	None	None	None
02/02/2015	Asahi Super Dry-Beer	84,105.00	36.30	50.00	None	None	None
05/16/2015	Conde Siruela Roble	131,422.50	244.96	None	None	None	None
04/28/2015	Yegua Roja Red Wine	292,050.00	121.60	None	None	None	None
05/26/2015	Yegua Roja Red Wine	292,050.00	122.03	None	None	None	None
11/19/2015	JW Double Black Label	36,646.32	382.29	None	None	None	None
10/19/2015	Beringer California Chardonnay	14,602.50	198.19	None	None	None	579.00
10/13/2015	Ballantines 21 YO Scotch Whisly	29,532.23	3,047.35	None	None	None	None
10/13/2015	Camus Cognac XO Elegance 50cl	3,267.91	2,697.65	None	None	None	None
10/13/2015	Camus VSOP Elegance Duo Pack 2x50cl	7,988.23	1,648.57	None	None	None	None
10/13/2015	Patron Silver Tequilla	10,893.04	1,498.70	None	None	None	None
10/19/2015	Beringer California Chardonnay	14,602.50	198.19	None	None	None	579.00
04/19/2015	Beringer California Chardonnay	12,266.10	190.89	None	None	None	579.00

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Table III: Comparison of Purchase Price Per Importation Against Local Suppliers' Price List

Arrival Date	Description	Excise Tax Paid Under Protest (In PHP)	Purchase Price Per Importation (Table II)	Local Price per Price Lists			
				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
04/20/2015	Beringer California Chardonnay	12,150.00	191.86	None	None	None	579.00
03/12/2016	Lindemans Premier Shiraz Cabernet	151,875.00	161.74	None	276.00	None	None
04/15/2016	Hardy's Stamp Reisgwitz Row	37,968.75	177.67	None	321.00	None	None
04/20/2016	Beringer California Chardonnay	12,150.00	198.88	None	None	None	579.00
04/20/2016	Beringer California Chardonnay	12,150.00	198.88	None	None	None	579.00
02/25/2016	Beringer California Chardonnay	12,150.00	203.95	None	None	None	579.00
02/25/2016	Beringer California Chardonnay	12,150.00	203.95	None	None	None	579.00
02/25/2016	Beringer California Chardonnay	12,150.00	203.95	None	None	None	579.00
02/26/2016	Hardy's Stamp Reisgwitz Row	42,525.00	205.38	None	321.00	None	None
03/09/2016	Lindemans Premier Shiraz Cabernet	75,937.50	155.20	None	276.00	None	None
03/22/2017	Asahi Super Dry-Beer	111,672.00	43.41	None	None	52.08	None
03/10/2017	Preignes Le Vieux Sabadie Blanc	379,080.00	165.89	None	None	None	None
03/15/2017	JW Double Black Label	24,222.00	1,264.58	None	None	None	None
02/25/2017	JW Double Black Label	353,220.09	3,176.67	None	None	None	None
02/25/2017	JW Black Label	211,932.05	3,845.80	None	None	None	None
02/25/2017	JW Blue Label Scotch	131,196.03	8,259.34	None	None	None	None
03/15/2017	JW Black Label	185,456.81	1,349.53	None	None	None	None
03/15/2017	JW Blue Label Slim Scotch	16,400.94	4,177.13	None	None	None	None
05/23/2017	Chivas Regal Whisky	45,426.72	1,288.24	None	None	None	None
05/07/2017	Bottega Sparkling Set Rose & Gold	66,822.24	780.04	None	None	None	None
05/25/2017	Gordon's Gin	12,169.45	262.61	None	None	None	None
06/20/2017	Charles Heidsieck	1,547,721.00	1,710.89	None	2,650.00	None	None
06/23/2017	Beringer California Chardonnay	12,636.00	213.27	None	None	None	579.00
06/23/2017	Beringer California Chardonnay	12,636.00	213.27	None	None	None	579.00
06/15/2017	JW Black Label	94,053.64	405.96	None	None	None	None
06/15/2017	J&B Rare Scotch Whisky	35,939.19	232.69	None	None	None	None
06/23/2017	Beringer California Chardonnay	12,636.00	213.27	None	None	None	579.00
07/18/2013	Ballantines Scotch Whisly	36,219.56	2,388.89	None	None	None	None
07/18/2013	Patron Silver Tequilla	17,786.39	1,173.11	None	None	None	None
07/16/2013	Camus Cognac XO Elegance	16,351.77	2,285.05	None	None	None	None
07/16/2013	Hennessy VSOP	16,957.40	1,184.84	None	None	None	None
11/30/2013	Rawson Private Release Shiraz	42,472.53	236.29	None	525.00	None	451.50
11/30/2013	Lindemans Premier Chardonnay	31,480.04	182.14	None	266.00	None	None
11/30/2013	Lindemans Premier Shiraz Cabernet	50,368.06	182.14	None	266.00	None	None
11/30/2013	Penfolds Private Release Chardonnay	24,503.38	236.29	None	855.00	None	None
12/29/2013	Royal Salute Whisky	17,252.16	2,563.32	None	None	None	None
12/20/2013	Charles Heidsieck	884,520.00	1,544.74	None	3,595.00	None	None
02/01/2014	Queen Adelaide Cab. Sauvignon	160,821.82	147.39	None	255.00	None	None
02/01/2014	Queen Adelaide Chardonnay	91,898.18	147.39	None	None	None	None
07/28/2014	Queen Adelaide Cab. Sauvignon	280,800.00	152.21	None	255.00	None	None
07/18/2014	Wolf Blass Eaglehawk	294,840.00	132.07	None	None	None	265.50
08/04/2014	Rawson Private Release Shiraz	65,988.00	190.42	None	578.00	None	451.50
07/22/2014	Camus Cognac XO Elegance	14,094.30	2,279.59	None	None	None	None
07/21/2014	Beringer California Chardonnay	56,160.00	186.40	None	None	None	579.00
08/30/2014	Queen Adelaide Cab. Sauvignon	280,800.00	152.94	None	255.00	None	None
12/18/2016	Asahi Super Dry-Beer	128,288.16	41.04	None	None	52.08	None
04/11/2015	Asahi Super Dry-Beer	37,380.00	38.10	50.00	None	None	None
03/17/2015	Hennessy VSOP	22,559.30	1,233.81	None	None	None	None
03/17/2015	Stolichnaya Gold	3,370.93	553.09	None	None	None	None
03/17/2015	Patron Silver Tequilla	47,322.67	2,588.15	None	None	None	None
04/16/2015	Beringer California Chardonnay	12,558.15	190.89	None	None	None	579.00
02/16/2015	Asahi Super Dry-Beer	37,380.00	36.30	50.00	None	None	None
04/11/2015	Asahi Super Dry-Beer	37,380.00	38.10	50.00	None	None	None

Table III: Comparison of Purchase Price Per Importation Against Local Suppliers' Price List							
Arrival Date	Description	Excise Tax Paid Under Protest (In PHP)	Purchase Price Per Importation (Table II)	Local Price per Price Lists			
				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
02/01/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
04/18/2015	Beringer California Chardonnay	12,266.00	190.89	None	None	None	579.00
04/22/2015	Asahi Super Dry-Beer	37,380.00	36.43	50.00	None	None	None
04/04/2015	Rawson Private Release Shiraz	51,108.75	193.82	None	578.00	None	451.50
04/15/2015	Asahi Super Dry-Beer	37,380.00	36.43	50.00	None	None	None
03/27/2015	Yegua Roja Red Wine	292,050.00	121.67	None	None	None	None
10/16/2014	Asahi Super Dry-Beer	17,967.60	36.37	50.00	None	None	None
10/16/2014	Hennessy VSOP	14,194.73	1,265.12	None	None	None	None
10/16/2014	Patron Silver Tequilla	16,825.64	1,199.68	None	None	None	None
10/23/2014	Beringer California Chardonnay	49,140.00	191.39	None	None	None	579.00
11/14/2014	Wolf Blass Eaglehawk	294,840.00	135.78	None	None	None	265.50
10/24/2014	Stolichnaya Gold	5,397.52	575.81	None	None	None	None
10/24/2014	Camus Cognac XO Elegance	45,671.34	730.83	None	None	None	None
10/29/2014	Hardy's Stamp Reisgwtz Row	49,140.00	150.70	None	311.00	None	None
11/26/2014	Hennessy VSOP	35,297.38	1,268.16	None	None	None	None
10/30/2014	Conde Siruela Roble	131,976.00	243.91	None	None	None	None
11/01/2014	Gordon's Gin	5,754.84	196.79	None	None	None	None
11/05/2014	Davidoff Classic	88,363.64	126.41	None	None	None	None
11/05/2014	West Lights	46,636.36	150.11	None	None	None	None
09/02/2015	Ballantines 21 YO Scotch Whisly	19,522.86	1,808.57	None	None	None	None
09/02/2015	Camus Cognac XO Elegance 50cl	13,215.48	1,530.33	None	None	None	None
09/02/2015	Johnnie Walker Black Label	30,786.05	950.66	None	None	None	None
09/02/2015	Patron Silver Tequilla	12,014.07	1,391.21	None	None	None	None
01/06/2015	Rawson Private Release Shiraz	53,156.25	196.97	None	578.00	None	451.50
12/03/2015	Ballantines 21 YO Scotch Whisly	26,147.15	2,767.41	None	None	None	None
12/03/2015	Camus Cognac XO Elegance Duo pack	4,243.55	1,497.12	None	None	None	None
12/03/2015	Patron Silver Tequilla	12,859.25	1,361.02	None	None	None	None
12/03/2015	Ballantines 21 YO Scotch Whisly	16,717.03	1,769.33	None	None	None	None
12/18/2015	Conde Siruela Roble	60,750.00	233.13	None	None	None	None
12/03/2015	Johnnie Walker Black Label	50,356.99	928.28	None	None	None	None
10/16/2015	Asahi Super Dry-Beer	79,299.00	37.24	50.00	None	None	None
09/26/2015	Rawson Private Release Shiraz	51,108.75	202.74	None	578.00	None	451.50
09/25/2015	Ballantines 21 YO Scotch Whisly	15,579.84	1,827.67	None	None	None	None
06/28/2015	Wolf Blass Eaglehawk	306,652.50	125.31	None	None	None	265.50
07/17/2015	Wolf Blass Eaglehawk	262,845.00	125.95	None	None	None	265.50
06/29/2015	JW Black Label	73,895.65	368.94	None	None	None	None
06/29/2015	J&B Rare Scotch Whisky	29,648.37	211.47	None	None	None	None
09/02/2015	Davidoff Classic	16,615.38	702.00	None	None	None	None
09/02/2015	Davidoff Lights	66,461.54	702.00	None	None	None	None
09/02/2015	West Full Flavor	84,587.41	510.54	None	None	None	None
09/02/2015	West Lights	48,335.66	510.54	None	None	None	None
08/24/2015	Wolf Blass Eaglehawk	306,652.50	127.92	None	None	None	265.50
03/10/2016	Ballantines Scotch Whisky	38,057.27	2,974.36	None	None	None	None
03/10/2016	Royal Salute Whisky	12,564.27	3,142.26	None	None	None	None
03/10/2016	Hennessy VSOP	18,721.72	1,463.19	None	None	None	None
06/28/2016	Heineken Beer	109,961.28	37.37	None	None	49.58	None
08/02/2015	Rawson Private Release Shiraz	51,108.75	193.09	None	578.00	None	451.50
04/01/2016	Heineken Beer	109,961.28	38.04	None	None	49.58	None
09/17/2014	Yegua Roja Red Wine	280,800.00	119.92	None	None	None	None
03/03/2016	Wolf Blass Eaglehawk	318,937.50	130.20	None	None	None	265.50
07/31/2015	Martini Sweet /Dry Vermouth	5,451.60	478.53	None	450.00	None	None
07/02/2015	Beringer California Chardonnay	14,602.50	190.17	None	None	None	579.00
03/31/2015	Johnnie Walker Double Black Label	50,235.12	1,103.92	None	None	None	None
03/31/2015	Johnnie Walker Black Label	57,165.52	923.69	None	None	None	None
03/31/2015	Louis Royer XO 700ml	25,630.16	2,816.13	None	None	None	None
07/24/2015	Camus Cognac XO Elegance	26,028.95	2,584.12	None	None	None	None
07/24/2015	Camus VSOP Elegance Duo pack	17,673.98	789.59	None	None	None	None
07/24/2015	Johnnie Walker Black Label	21,958.58	981.01	None	None	None	None
05/26/2015	Yegua Roja Red Wine	292,050.00	122.03	None	None	None	None
02/27/2016	Asahi Super Dry-Beer	82,470.96	38.35	None	None	52.08	None
11/29/2015	Rawson Private Release Shiraz	53,156.25	204.70	None	578.00	None	451.50

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Table III: Comparison of Purchase Price Per Importation Against Local Suppliers' Price List							
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				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
06/16/2016	Lindemans Premier Shiraz Cabernet	75,937.00	165.08	None	276.00	None	None
01/07/2016	Ballantines Scotch Whisky	14,670.69	1,822.84	None	None	None	None
01/07/2016	Chivas Royal Salute 21 YOScotch Whisky	14,783.54	3,061.44	None	None	None	None
01/07/2016	Hennessy VSOP	18,357.17	1,425.55	None	None	None	None
01/07/2016	Louis Royer XO 700ml	4,702.14	2,921.22	None	None	None	None
01/07/2016	Patron Silver Tequilla	11,285.15	1,402.18	None	None	None	None
12/16/2015	Hennessy VSOP	11,537.23	1,431.14	None	None	None	None
12/16/2015	Louis Royer XO 700ml	9,456.74	2,932.66	None	None	None	None
07/06/2016	Beringer California Chardonnay	12,150.00	199.55	None	None	None	579.00
06/29/2016	Asahi Super Dry-Beer	128,288.16	38.80	None	None	52.08	None
09/17/2015	Johnnie Walker Double Black Label	40,849.12	1,155.24	None	None	None	None
09/17/2015	Johnnie Walker Black Label	23,925.92	966.63	None	None	None	None
07/03/2016	Lindemans Premier Shiraz Cabernet	75,937.50	165.86	None	276.00	None	None
06/08/2016	Asahi Super Dry-Beer	128,288.16	38.80	None	None	52.08	None
12/18/2015	Beringer California Chardonnay	15,187.50	202.43	None	None	None	579.00
12/18/2015	Beringer California Chardonnay	15,187.50	202.43	None	None	None	579.00
10/08/2015	JW Black Label	37,137.91	377.20	None	None	None	None
10/08/2015	J&B Rare Scotch Whisky	29,800.91	216.20	None	None	None	None
10/08/2015	Gordon's Gin	5,543.51	234.60	None	None	None	None
12/31/2015	Coors Ligth Beer	138,001.41	33.23	None	None	None	None
12/27/2015	Asahi Super Dry-Beer	82,470.96	38.09	50.00	None	None	None
02/06/2015	Stolichnaya Gold	35,001.46	794.59	None	None	None	None
02/06/2015	Camus Cognac XO Elegance	75,522.38	2,017.04	None	None	None	None
08/31/2016	Baron Duval Syrah Red	364,500.00	155.37	None	None	None	None
11/10/2015	Johnnie Walker Double Black Label	27,660.29	961.41	None	None	None	None
07/29/2016	Charles Heidsieck	531,495.00	1,656.18	None	2,650.00	None	None
10/18/2015	Beringer California Chardonnay	14,602.50	198.19	None	None	None	579.00
10/29/2015	Rawson Private Release Shiraz	51,108.75	201.26	None	578.00	None	451.50
11/15/2015	Coors Ligth Beer	88,110.00	32.82	None	None	None	None
10/27/2015	Yegua Roja Red Wine	292,050.00	125.87	None	None	None	None
10/27/2015	Wolf Blass Eaglehawk	306,652.50	128.41	None	None	None	265.50
08/30/2016	Rawson Private Release Shiraz	75,937.50	203.45	None	578.00	None	451.50
11/30/2016	Johnnie Walker Double Black Label	12,348.37	1,228.34	None	None	None	None
11/30/2016	Johnnie Walker Black Label	29,389.13	1,031.80	None	None	None	None
12/06/2016	Ballantines Scotch Whisky	52,656.02	3,025.99	None	None	None	None
12/06/2016	Camus VSOP Elegance Duo pack	17,516.62	1,610.61	None	None	None	None
12/06/2016	Chivas Regal Whisky	40,341.30	927.32	None	None	None	None
12/06/2016	Hennessy VSOP	16,720.41	1,537.40	None	None	None	None
12/17/2016	Heineken Beer	109,961.28	39.52	None	None	49.58	None
12/07/2016	JW Black Label	71,779.20	381.38	None	None	None	None
12/06/2016	Heineken Beer	109,961.28	37.37	None	None	49.58	None
11/09/2016	Chateau Le Grand Moulin	58,326.04	272.48	None	None	None	None
11/09/2016	Chateau Haut Sociondo OAC Blaye	133,316.70	311.40	None	None	None	None
11/09/2016	Chateau Haut Rozier	112,107.25	261.86	None	None	None	None
12/01/2016	Gold Prosecco Spum Bottega	26,997.12	413.51	None	None	None	None
12/01/2016	Rose Gold Spumante Bottega	26,997.12	413.51	None	None	None	None
07/27/2017	Camus VSOP Elegance Duo pack	25,524.97	1,127.76	None	None	None	None
06/25/2017	Rawson Private Release Shiraz	78,975.00	184.59	None	578.00	None	451.50
06/06/2017	Martell VSOP	113,303.52	2,808.67	None	None	None	None
05/22/2017	Charles Heidsieck	1,547,721.00	1,711.10	None	2,650.00	None	None
05/18/2016	Heineken Beer	109,961.28	37.59	None	None	49.58	None
09/17/2014	Hardy's Stamp Reisgwitz Row	49,140.00	148.65	None	311.00	None	None
10/04/2014	Hakutsuru-Japanese Sake Wine	4,043.52	56.11	None	None	None	None
10/09/2014	Yegua Roja Red Wine	280,800.00	126.96	None	None	None	None
10/06/2014	Rawson Private Release Shiraz	65,988.00	213.79	None	578.00	None	451.50
09/13/2016	Charles Heidsieck	1,594,485.00	1,664.59	None	2,650.00	None	None
08/29/2016	Wolf Blass Eaglehawk	318,937.50	130.10	None	None	None	265.50
06/19/2016	Lindemans Premier Shiraz Cabernet	75,937.50	39.91	None	276.00	None	None
07/19/2016	Remi Martin	92,420.79	896.30	None	2,440.00	None	None

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07/19/2016	Russian Vodka Standard Original	42,143.88	340.59	None	None	None	None
07/19/2016	Charles Heidsieck Brut	1,506,865.48	1,623.73	None	2,650.00	None	None
05/04/2016	JW Black Label	36,203.89	376.62	None	None	None	None
05/04/2016	Gordon's Gin	6,755.12	234.24	None	None	None	None
06/14/2016	JW Blue Label Scotch	12,869.15	4,910.70	None	None	None	None
06/14/2016	JW Double Black Label	20,427.22	1,169.21	None	None	None	None
06/14/2016	JW Black Label	60,056.04	982.14	None	None	None	None
04/19/2016	JW Blue Label Scotch	16,684.91	4,874.69	None	None	None	None
04/19/2016	JW Double Black Label	15,890.39	1,160.64	None	None	None	None
06/07/2016	JW Black Label	35,889.60	381.38	None	None	None	None
07/06/2016	Beringer California Chardonnay	12,150.00	199.55	None	None	None	579.00
12/18/2015	Beringer California Chardonnay	15,187.50	202.43	None	None	None	579.00
07/06/2016	Beringer California Chardonnay	12,150.00	199.55	None	None	None	579.00
04/24/2016	Baron Duval Cabernet Sauvignon Red	182,250.02	154.27	None	None	None	None
04/24/2016	Baron Duval Syrah Red	182,250.02	154.27	None	None	None	None
04/24/2016	Baron Duval Vin De Paye	364,499.95	154.27	None	None	None	None
05/10/2017	Preignes Le Vieux Cabernet Sauvignon	379,080.00	169.38	None	None	None	None
08/03/2015	Coors Ligth Beer	88,110.00	31.43	None	None	None	None
01/16/2016	Heineken Beer	109,961.28	38.04	None	None	49.58	None
09/20/2015	Heineken Beer	105,732.00	37.26	None	None	None	None
01/25/2016	Camus VSOP Elegance Duo pack	58,529.28	2,323.85	None	None	None	None
01/21/2016	Asahi Super Dry-Beer	82,470.96	46.23	None	None	52.08	None
01/23/2016	Heineken Beer	109,961.28	38.04	None	None	49.58	None
10/30/2015	Heineken Beer	105,732.00	37.01	None	None	None	None
02/03/2016	Asahi Super Dry-Beer	82,470.96	37.76	None	None	52.08	None
04/21/2016	Patron Silver Tequilla	22,706.70	1,383.36	None	None	None	None
04/21/2016	Hennessy VSOP	10,974.90	1,337.25	None	None	None	None
02/22/2016	AOC Medox Hennebelle Red	42,563.71	427.16	None	None	None	None
02/22/2016	Chateau Le Grand Moulin	121,886.91	271.83	None	None	None	None
02/22/2016	Chateau Haut Sociondo OAC Blaye	139,299.38	310.66	None	None	None	None
06/24/2016	Ballantines Scotch Whisky	30,951.76	1,804.07	None	None	None	None
06/24/2016	Chivas Regal Whisky	32,180.00	3,029.91	None	None	None	None
06/24/2016	Louis Royer XO	25,509.69	3,122.43	None	None	None	None
06/24/2016	Ballantines Scotch Whisky	32,803.57	2,868.01	None	None	None	None
12/10/2015	JW Black Label	71,779.20	376.62	None	None	None	None
02/02/2015	Gordon's Gin	6,177.83	196.47	None	None	None	None
02/02/2015	JW Black Label	21,996.82	209.86	None	None	None	None
03/12/2015	JW Black Label	41,607.17	380.53	None	None	None	None
03/12/2015	J&B Rare Scotch Whisky	19,873.34	218.11	None	None	None	None
12/16/2015	Johnnie Walker Double Black Label	66,089.14	976.89	None	None	None	None
12/16/2015	Johnnie Walker Black Label	48,180.44	4,147.37	None	None	None	None
03/15/2016	Johnnie Walker Double Black Label	30,910.45	1,156.20	None	None	None	None
03/15/2016	JW Black Label	51,727.69	967.43	None	None	None	None
03/20/2016	Charles Heidsieck Brut	795,847.55	1,549.33	None	2,650.00	None	None
03/20/2016	Remi Martin VSOP	244,059.14	855.23	None	2,440.00	None	None
03/20/2016	Russian Vodka Standard Original	13,602.23	324.99	None	None	None	None
03/31/2016	Martini Sweet Vermouth	3,925.38	66.54	None	None	None	None
03/31/2016	Martini Dry Vermouth	3,364.62	71.29	None	495.00	None	None
02/19/2016	Ballantines 21YO Scotch Whisky	19,041.05	2,936.65	None	None	None	None
02/19/2016	Ballantines 17YO Scotch Whisky	23,954.87	1,847.24	None	None	None	None
02/19/2016	Royal Salute Whisky	10,057.97	3,102.42	None	None	None	None
02/19/2016	Patron Silver Tequilla	11,516.76	1,420.96	None	None	None	None
02/19/2016	Louis Royer XO	19,594.49	2,960.33	None	None	None	None
02/02/2016	Charles Heidsieck Brut	877,854.84	1,566.42	None	2,650.00	None	None
02/02/2016	Russian Vodka Standard Original	60,151.83	328.57	None	None	None	None
02/02/2016	Remi Martin VSOP	242,287.16	864.66	None	2,440.00	None	None
09/20/2016	Heineken Beer	109,961.28	37.99	None	None	49.58	None
09/01/2016	JW Black Label	35,889.60	384.48	None	None	None	None
	TOTAL	P43,667,566.35					

While the above table of comparison is sufficient in determining whether the cost of importing commissary and catering supplies is lower than purchasing them locally, the determination is limited, however, with the imported wine and liquor products which can be compared with the local prices for the same brand or products. As regards to those imported wine and liquor products **without comparative prices** from Absolute Sales Corporation, Future Trade International Travel, Minivan Enterprise or Heineken Philippines, Inc., this Court finds that the lack of comparative prices from said establishments is not conclusive proof of the products' unavailability in the local market.

In fine, petitioner complied with the *third* condition, but only to the extent of the imported wine and liquor products that are supported by evidence showing that the cost per bottle of importing the same is lower than purchasing them locally from at least one supplier, to wit:

Table IV: Summary of Imported Wine and Liquor Products with Comparative Prices from at Least One Local Supplier							
Arrival Date	Description	Excise Tax Paid Under Protest (In PhP)	Purchase Price Per Importation	Local Price per Price Lists			
				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
03/01/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
02/25/2015	Asahi Super Dry-Beer	37,380.00	36.30	50.00	None	None	None
12/19/2014	Asahi Super Dry-Beer	37,380.00	36.60	50.00	None	None	None
01/28/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
01/23/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
01/23/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
02/07/2015	Asahi Super Dry-Beer	37,380.00	36.97	50.00	None	None	None
12/04/2013	Asahi Super Dry-Beer	13,655.38	33.94	50.00	None	None	None
06/18/2015	Asahi Super Dry-Beer	84,105.00	36.79	50.00	None	None	None
04/04/2016	Rawson Private Release Shiraz	83,531.25	201.94	None	578.00	None	451.50
01/20/2016	Hardy's Stamp Reisgwzt Row	53,156.25	165.74	None	321.00	None	None
01/28/2016	Charles Heidsieck Brut	106,299.00	1,666.44	None	2,650.00	None	None
01/24/2017	Remi Martin	97,356.10	946.22	None	2,440.00	None	None
01/24/2017	Charles Heidsieck Brut	2,116,443.69	1,714.18	None	2,650.00	None	None
02/23/2017	Beringer California Chardonnay	12,636.00	213.68	None	None	None	579.00
02/23/2017	Beringer California Chardonnay	12,636.00	213.68	None	None	None	579.00
02/23/2017	Beringer California Chardonnay	12,636.00	213.68	None	None	None	579.00
01/20/2017	Asahi Super Dry-Beer	130,284.00	41.11	None	None	52.08	None
02/23/2017	Rawson Private Release Shiraz	78,975.00	216.98	None	578.00	None	451.50
01/11/2017	Asahi Super Dry-Beer	130,284.00	41.98	None	None	52.08	None
01/07/2017	Beringer California Chardonnay	12,636.00	214.86	None	None	None	579.00
01/18/2017	Beringer California Chardonnay	12,636.00	212.84	None	None	None	579.00
01/19/2017	Rawson Private Release Shiraz	78,975.00	216.12	None	578.00	None	451.50
01/20/2017	Martini Sweet /Dry Vermouth	10,445.76	70.86	None	495.00	None	None
01/19/2017	Beringer California Chardonnay	12,636.00	212.84	None	None	None	579.00
04/15/2017	Asahi Super Dry-Beer	111,672.00	43.12	None	None	52.08	None
04/16/2017	Wolf Blass Eaglehawk	331,695.00	138.26	None	None	None	265.50
10/04/2017	Remi Martin	265,888.94	918.71	None	2,440.00	None	None
10/04/2017	Charles Heidsieck Brut	1,926,737.64	1,664.34	None	2,650.00	None	None
04/28/2017	Beringer California Chardonnay	12,636.00	213.31	None	None	None	579.00
04/28/2017	Beringer California Chardonnay	12,636.00	213.31	None	None	None	579.00
04/28/2017	Beringer California Chardonnay	12,636.00	213.31	None	None	None	579.00
04/06/2017	Martini Sweet /Dry Vermouth	9,771.84	71.16	None	495.00	None	None
03/26/2017	Hardy's Stamp Reisgwzt Row	47,385.00	174.92	None	321.00	None	None
04/11/2017	Rawson Private Release Shiraz	78,975.00	221.09	None	578.00	None	451.50
03/21/2017	Remi Martin VSOP	361,131.53	929.38	None	2,440.00	None	None
03/21/2017	Charles Heidsieck Brut	1,962,677.67	1,683.67	None	2,650.00	None	None
03/25/2017	Wolf Blass Eaglehawk	331,695.00	139.18	None	None	None	265.50
10/09/2016	Wolf Blass Eaglehawk	318,937.50	133.84	None	None	None	265.50
10/29/2016	Rawson Private Release Shiraz	75,937.50	209.81	None	578.00	None	451.50
10/21/2016	Heineken Beer	109,961.28	38.58	None	None	49.58	None
09/24/2016	Asahi Super Dry-Beer	128,288.16	39.44	None	None	52.08	None
09/30/2016	Hardy's Stamp Reisgwzt Row	37,968.75	165.50	None	321.00	None	None
07/17/2016	Rawson Private Release Shiraz	83,531.25	204.89	None	578.00	None	451.50
03/29/2015	Hardy's Stamp Reisgwzt Row	56,949.75	150.64	None	321.00	None	None

Table IV: Summary of Imported Wine and Liquor Products with Comparative Prices from at Least One Local Supplier

Arrival Date	Description	Excise Tax Paid Under Protest (In Php)	Purchase Price Per Importation	Local Price per Price Lists			
				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
07/08/2016	Lindemans Premier Shiraz Cabernet	75,937.50	166.86	None	276.00	None	None
08/29/2015	Asahi Super Dry-Beer	84,105.00	37.54	50.00	None	None	None
06/06/2015	Rawson Private Release Shiraz	51,108.75	195.98	None	578.00	None	451.50
06/15/2015	Hardy's Stamp Reisgwitz Row	58,410.00	152.16	None	321.00	None	None
08/31/2016	Asahi Super Dry-Beer	128,288.16	38.94	None	None	52.08	None
07/02/2015	Beringer California Chardonnay	14,602.50	190.17	None	None	None	579.00
03/13/2016	Asahi Super Dry-Beer	82,470.96	38.97	None	None	52.08	None
03/05/2016	Asahi Super Dry-Beer	82,470.96	39.02	None	None	52.08	None
03/22/2016	Heineken Beer	109,961.28	37.54	None	None	49.58	None
03/20/2016	Asahi Super Dry-Beer	82,470.96	38.97	None	None	52.08	None
07/03/2015	Beringer California Chardonnay	14,602.50	191.01	None	None	None	579.00
02/02/2015	Asahi Super Dry-Beer	84,105.00	36.30	50.00	None	None	None
10/19/2015	Beringer California Chardonnay	14,602.50	198.19	None	None	None	579.00
10/19/2015	Beringer California Chardonnay	14,602.50	198.19	None	None	None	579.00
04/19/2015	Beringer California Chardonnay	12,266.10	190.89	None	None	None	579.00
04/20/2015	Beringer California Chardonnay	12,150.00	191.86	None	None	None	579.00
03/12/2016	Lindemans Premier Shiraz Cabernet	151,875.00	161.74	None	276.00	None	None
04/15/2016	Hardy's Stamp Reisgwitz Row	37,968.75	177.67	None	321.00	None	None
04/20/2016	Beringer California Chardonnay	12,150.00	198.88	None	None	None	579.00
04/20/2016	Beringer California Chardonnay	12,150.00	198.88	None	None	None	579.00
02/25/2016	Beringer California Chardonnay	12,150.00	203.95	None	None	None	579.00
02/25/2016	Beringer California Chardonnay	12,150.00	203.95	None	None	None	579.00
02/25/2016	Beringer California Chardonnay	12,150.00	203.95	None	None	None	579.00
02/26/2016	Hardy's Stamp Reisgwitz Row	42,525.00	205.38	None	321.00	None	None
03/09/2016	Lindemans Premier Shiraz Cabernet	75,937.50	155.20	None	276.00	None	None
03/22/2017	Asahi Super Dry-Beer	111,672.00	43.41	None	None	52.08	None
06/20/2017	Charles Heidsieck	1,547,721.00	1,710.89	None	2,650.00	None	None
06/23/2017	Beringer California Chardonnay	12,636.00	213.27	None	None	None	579.00
06/23/2017	Beringer California Chardonnay	12,636.00	213.27	None	None	None	579.00
06/23/2017	Beringer California Chardonnay	12,636.00	213.27	None	None	None	579.00
11/30/2013	Rawson Private Release Shiraz	42,472.53	236.29	None	525.00	None	451.50
11/30/2013	Lindemans Premier Chardonnay	31,480.04	182.14	None	266.00	None	None
11/30/2013	Lindemans Premier Shiraz Cabernet	50,368.06	182.14	None	266.00	None	None
11/30/2013	Penfolds Private Release Chardonnay	24,503.38	236.29	None	855.00	None	None
12/20/2013	Charles Heidsieck	884,520.00	1,544.74	None	3,595.00	None	None
02/01/2014	Queen Adelaide Cab. Sauvignon	160,821.82	147.39	None	255.00	None	None
07/28/2014	Queen Adelaide Cab. Sauvignon	280,800.00	152.21	None	255.00	None	None
07/18/2014	Wolf Blass Eaglehawk	294,840.00	132.07	None	None	None	265.50
08/04/2014	Rawson Private Release Shiraz	65,988.00	190.42	None	578.00	None	451.50
07/21/2014	Beringer California Chardonnay	56,160.00	186.40	None	None	None	579.00
08/30/2014	Queen Adelaide Cab. Sauvignon	280,800.00	152.94	None	255.00	None	None
12/18/2016	Asahi Super Dry-Beer	128,288.16	41.04	None	None	52.08	None
04/11/2015	Asahi Super Dry-Beer	37,380.00	38.10	50.00	None	None	None
04/16/2015	Beringer California Chardonnay	12,558.15	190.89	None	None	None	579.00
02/16/2015	Asahi Super Dry-Beer	37,380.00	36.30	50.00	None	None	None
04/11/2015	Asahi Super Dry-Beer	37,380.00	38.10	50.00	None	None	None
02/01/2015	Asahi Super Dry-Beer	37,380.00	36.55	50.00	None	None	None
04/18/2015	Beringer California Chardonnay	12,266.00	190.89	None	None	None	579.00
04/22/2015	Asahi Super Dry-Beer	37,380.00	36.43	50.00	None	None	None
04/04/2015	Rawson Private Release Shiraz	51,108.75	193.82	None	578.00	None	451.50
04/15/2015	Asahi Super Dry-Beer	37,380.00	36.43	50.00	None	None	None
10/16/2014	Asahi Super Dry-Beer	17,967.60	36.37	50.00	None	None	None
10/23/2014	Beringer California Chardonnay	49,140.00	191.39	None	None	None	579.00
11/14/2014	Wolf Blass Eaglehawk	294,840.00	135.78	None	None	None	265.50
10/29/2014	Hardy's Stamp Reisgwitz Row	49,140.00	150.70	None	311.00	None	None
01/06/2015	Rawson Private Release Shiraz	53,156.25	196.97	None	578.00	None	451.50
10/16/2015	Asahi Super Dry-Beer	79,299.00	37.24	50.00	None	None	None
09/26/2015	Rawson Private Release Shiraz	51,108.75	202.74	None	578.00	None	451.50
06/28/2015	Wolf Blass Eaglehawk	306,652.50	125.31	None	None	None	265.50
07/17/2015	Wolf Blass Eaglehawk	262,845.00	125.95	None	None	None	265.50
08/24/2015	Wolf Blass Eaglehawk	306,652.50	127.92	None	None	None	265.50
06/28/2016	Heineken Beer	109,961.28	37.37	None	None	49.58	None
08/02/2015	Rawson Private Release Shiraz	51,108.75	193.09	None	578.00	None	451.50
04/01/2016	Heineken Beer	109,961.28	38.04	None	None	49.58	None
03/03/2016	Wolf Blass Eaglehawk	318,937.50	130.20	None	None	None	265.50
07/31/2015	Martini Sweet /Dry Vermouth	5,451.60	478.53	None	450.00	None	None
07/02/2015	Beringer California Chardonnay	14,602.50	190.17	None	None	None	579.00
02/27/2016	Asahi Super Dry-Beer	82,470.96	38.35	None	None	52.08	None
11/29/2015	Rawson Private Release Shiraz	53,156.25	204.70	None	578.00	None	451.50
06/16/2016	Lindemans Premier Shiraz Cabernet	75,937.00	165.08	None	276.00	None	None
07/06/2016	Beringer California Chardonnay	12,150.00	199.55	None	None	None	579.00
06/29/2016	Asahi Super Dry-Beer	128,288.16	38.80	None	None	52.08	None

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Table IV: Summary of Imported Wine and Liquor Products with Comparative Prices from at Least One Local Supplier

Arrival Date	Description	Excise Tax Paid Under Protest (In PHP)	Purchase Price Per Importation	Local Price per Price Lists			
				ASC Exhibits "P-46" to "P-46-b"	FTII Exhibits "P-46-c" to "P-46-g"	HPI Exhibits "P-46-m" to "P-46-n"	MEnt Exhibits "P-46-h" to "P-46-l"
07/03/2016	Lindemans Premier Shiraz Cabernet	75,937.50	165.86	None	276.00	None	None
06/08/2016	Asahi Super Dry-Beer	128,288.16	38.80	None	None	52.08	None
12/18/2015	Beringer California Chardonnay	15,187.50	202.43	None	None	None	579.00
12/18/2015	Beringer California Chardonnay	15,187.50	202.43	None	None	None	579.00
12/27/2015	Asahi Super Dry-Beer	82,470.96	38.09	50.00	None	None	None
07/29/2016	Charles Heidsieck	531,495.00	1,656.18	None	2,650.00	None	None
10/18/2015	Beringer California Chardonnay	14,602.50	198.19	None	None	None	579.00
10/29/2015	Rawson Private Release Shiraz	51,108.75	201.26	None	578.00	None	451.50
10/27/2015	Wolf Blass Eaglehawk	306,652.50	128.41	None	None	None	265.50
08/30/2016	Rawson Private Release Shiraz	75,937.50	203.45	None	578.00	None	451.50
12/17/2016	Heineken Beer	109,961.28	39.52	None	None	49.58	None
12/06/2016	Heineken Beer	109,961.28	37.37	None	None	49.58	None
06/25/2017	Rawson Private Release Shiraz	78,975.00	184.59	None	578.00	None	451.50
05/22/2017	Charles Heidsieck	1,547,721.00	1,711.10	None	2,650.00	None	None
05/18/2016	Heineken Beer	109,961.28	37.59	None	None	49.58	None
09/17/2014	Hardy's Stamp Reisgwitz Row	49,140.00	148.65	None	1,866.00	None	None
10/06/2014	Rawson Private Release Shiraz	65,988.00	213.79	None	578.00	None	451.50
09/13/2016	Charles Heidsieck	1,594,485.00	1,664.59	None	2,650.00	None	None
08/29/2016	Wolf Blass Eaglehawk	318,937.50	130.10	None	None	None	265.50
06/19/2016	Lindemans Premier Shiraz Cabernet	75,937.50	39.91	None	276.00	None	None
07/19/2016	Remi Martin	92,420.79	896.30	None	2,440.00	None	None
07/19/2016	Charles Heidsieck Brut	1,506,865.48	1,623.73	None	2,650.00	None	None
07/06/2016	Beringer California Chardonnay	12,150.00	199.55	None	None	None	579.00
12/18/2015	Beringer California Chardonnay	15,187.50	202.43	None	None	None	579.00
07/06/2016	Beringer California Chardonnay	12,150.00	199.55	None	None	None	579.00
01/16/2016	Heineken Beer	109,961.28	38.04	None	None	49.58	None
01/21/2016	Asahi Super Dry-Beer	82,470.96	46.23	None	None	52.08	None
01/23/2016	Heineken Beer	109,961.28	38.04	None	None	49.58	None
02/03/2016	Asahi Super Dry-Beer	82,470.96	37.76	None	None	52.08	None
03/20/2016	Charles Heidsieck Brut	795,847.55	1,549.33	None	2,650.00	None	None
03/20/2016	Remi Martin VSOP	244,059.14	855.23	None	2,440.00	None	None
03/31/2016	Martini Dry Vermouth	3,364.62	71.29	None	495.00	None	None
02/02/2016	Charles Heidsieck Brut	877,854.84	1,566.42	None	2,650.00	None	None
02/02/2016	Remi Martin VSOP	242,287.16	864.66	None	2,440.00	None	None
09/20/2016	Heineken Beer	109,961.28	37.99	None	None	49.58	None
	TOTAL	₱27,275,640.48					

Based on the foregoing, insofar as the excise tax paid on imported wine and liquor products, the above amount of **₱27,275,640.48** constitutes erroneously paid excise tax which is refundable pursuant to Sections 204 and 229(C) of the NIRC of 1997, as amended.

As regards its importation of tobacco products, petitioner failed to offer supporting evidence through which the Court can verify the statement made by Ms. Capinpin in her *Judicial Affidavit* that the subject tobacco products are not locally available in reasonable quantity, quality or price. Petitioner failed to submit, at the very least, price lists of tobacco products which indicate the local market prices of the said products. The Court observes that only the price for West Full Flavor and West Lights listed on RMC No. 90-2012 were presented in the *Table of Comparison*.⁸⁹ As stated earlier, the prices listed in the said RMC were based on the 2010 BIR price survey of alcohol and tobacco products and, therefore, cannot be validly used for comparison since the present case involves importations for July 2013 to July 2017. Verily, the testimony of Ms. Capinpin, standing alone, is insufficient to ascertain whether the subject tobacco products were, indeed, not locally available in reasonable quantity, quality or price.

⁸⁹ Exhibit "P-45", attached to petitioner's *Amended Formal Offer of Evidence* filed on July 4, 2022.

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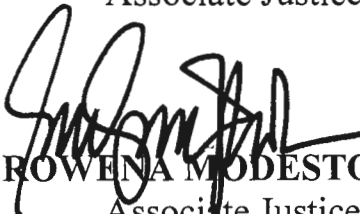
WHEREFORE, premises considered, the present *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE**, in favor of petitioner, in the amount of **₱27,275,640.48**, representing the latter's erroneously paid excise tax on its importations of wine and liquor products for its international flight consumption.

SO ORDERED.


CORAZON G. FERRER-FLORES
Associate Justice

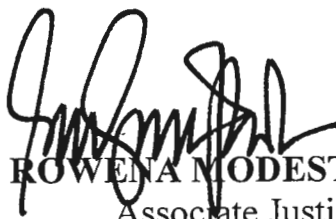
WE CONCUR:

(On official business)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ATTESTATION

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


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice
Acting Division Chairperson

DECISION

CTA Case No. 10263

Philippine Airlines, Inc. vs. Commissioner of Internal Revenue

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CERTIFICATION

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

A handwritten signature in black ink, appearing to read 'Roman G. Del Rosario', is positioned above the printed name.

ROMAN G. DEL ROSARIO

Presiding Justice