REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SPECIAL SECOND DIVISION

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent,

CTA CASE NO. 8165

Members:

CASTAÑEDA, JR., *Chairperson*
CASANOVA, *and*
MINDARO-GRULLA, *JJ.*

Promulgated:

AUG 0 8 2013 4:30 p.m.

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AMENDED DECISION

CASANOVA, *J.*:

For resolution are the following:

1) petitioner's "Motion for Reconsideration (Re: Decision dated January 8, 2013)" filed through registered mail on January 30, 2013 and received by this Court on February 12, 2013;

2) petitioner's "Supplemental Motion for Reconsideration (With Motion for Leave)" filed on April 5, 2013; and

3) respondent's "Comment/Opposition (to Petitioner's Supplemental Motion for Reconsideration)" filed on May 8, 2013.

Both Motions seek reconsideration of the Decision promulgated on January 8, 2013, the dispositive portion of which reads as follows:

"**WHEREFORE**, premises considered, the instant Petition for Review is hereby **DISMISSED** on the ground that it was prematurely filed.

SO ORDERED."

In its Motion for Reconsideration, petitioner interposes the following arguments:

"A.

THE REVISED RULES OF THE COURT OF TAX APPEALS (RRCTA) ITSELF RECOGNIZES THE PARAMOUNT LEGAL SIGNIFICANCE OF THE TWO-YEAR PRESCRIPTIVE PERIOD UNDER SECTION 229, TAX CODE. SECTION 229, TAX CODE IS BROAD ENOUGH TO COVER JUDICIAL CLAIMS FOR REFUND OF TAXES EXCESSIVELY COLLECTED, SUCH AS EXCESS INPUT VAT UNDER SECTION 110(B), TAX CODE.

B.

RESPONDENT IS DEEMED TO HAVE WAIVED THE DEFENSE OF EXHAUSTION OF ADMINISTRATIVE REMEDIES. THE PRECEPTS OF EQUITY AND JUSTICE DEMAND THAT SUCH LEGAL PRINCIPLE SHOULD NOT BE AVAILABLE TO BE INVOKED BY RESPONDENT IF SHE HERSELF, BY HER ACTIONS, HAS MADE ITS COMPLIANCE IMPOSSIBLE FOR PETITIONER.

C.

PROSPECTIVE APPLICATION OF THIS COURT'S INTERPRETATION OF AICHI[1] IS IN ORDER, ASSUMING FOR THE SAKE OF ARGUMENT THE SUPREME COURT WILL DEEM AICHI TO BE A VALID JURISDICTIONAL RULE."

Petitioner claims that unutilized input taxes are in the nature of excessively paid taxes which are subject to the two-year prescriptive period under Section 229 of the National Internal Revenue Code (NIRC) of 1997, as amended, and Rule 4, Section 3(a) of RRCTA, citing the case

[1] Commissioner of Internal Revenue vs. Aichi Forging Company of Asia, Inc. (Aichi), G.R. No. 184823, October 6, 2010.

of *Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue* (Atlas case)[2]; and that the Aichi case does not provide sufficient legal basis to support the conclusion that petitioner's judicial claim for refund was dismissible for lack of jurisdiction. In Aichi case, the Supreme Court merely mentioned that "the 120-day period is crucial in filing an appeal with the CTA", but it does not categorically equates such finding with "lack of jurisdiction".

Petitioner also avers that respondent actively participated in this case leading petitioner to believe that the case would be tried until its resolution. Respondent invoked this Court's jurisdiction throughout the course of the trial and even allowed petitioner to incur cost for the engagement of a certified public accountant to conduct a verification of its voluminous documents, only to say that this Court has no jurisdiction. Thus, petitioner states that respondent is barred by *estoppel* to raise the defense of alleged failure to exhaust administrative remedies, citing the case of *Tijam vs. Sibonghanoy*[3].

Petitioner further avers that respondent had for the longest time led taxpayers to believe on the permissive nature of the 120-day period, as shown by respondent's rulings and issuances confirming the mandatory character of the two-year prescriptive period, such as, Revenue Regulations No. 7-95, Revenue Memorandum Circular (RMC) No. 42-99, RMC No. 42-03, RMC No. 29-09 and BIR Ruling No. DA-489-03. Petitioner further argues that the taxpayers had witnessed how respondent's inaction on pending administrative claims for refund has become institutionalized and, made taxpayers seek automatic refuge from this Court to recover unduly collected taxes. Also, there is nothing in the deliberations[4] made by the legislators that categorically point to the supposed jurisdictional effects of the proposed 120-day period. Neither did the deliberations intimate that the two-year prescriptive period had been dispensed with.

Petitioner contends that, in view of the issuances of respondent, her actions throughout the course of the trial, her failure to raise the defense of non-exhaustion of administrative remedies in her Answer, coupled with the existing practice of long-delayed processing of claims for refund, respondent has made it impossible for petitioner and other taxpayers to effectively and genuinely comply with the 120-day period and, it would be inequitable to pass the burden of the consequences of respondent's action to petitioner.

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[2] G.R. Nos. 141104 & 148763, June 8, 2007.
[3] G.R. No. L21450, April 15, 1968.
[4] Transcript of deliberations of the Committee on Ways and Means, House of Representatives, on House Bill No. 9210, one of the precursors of Republic Act 7716, September 1, 1993.

Finally, petitioner contends that the Aichi case was promulgated on October 6, 2010 and became final and executory only on December 6, 2010, while petitioner filed the instant Petition for Review on September 30, 2010. This Court already acquired jurisdiction at the time the instant petition was filed and the same was not lost when the Aichi case became final and executory. Even if compliance with the 30-day or the 120-day period under the Aichi case interpretation will be considered mandatory, such ruling should not be made to apply to petitioner considering the prevailing jurisprudence and administrative issuances at the time of the filing of its judicial claim for refund. Hence, the ruling in the Aichi case should be applied prospectively on the basis of equity and fairness.

On the other hand, respondent reiterates and adopts the factual findings and legal conclusions of all the members of this Court in the Decision dated January 8, 2013, as well as her legal arguments in her Memorandum dated August 22, 2012, as part of her Comment/Opposition to petitioner's Motion for Reconsideration, per Manifestation and Motion dated March 15, 2013. In addition, respondent avers that the instant Motion for Reconsideration is clearly a *pro forma* motion because the arguments raised therein are mere repetition and reiteration of the arguments already passed and ruled upon by this Court.

In its Supplemental Motion for Reconsideration (With Motion for Leave), petitioner alleges that in the consolidated cases of *Commissioner of Internal Revenue vs. San Roque Power Corporation/ Taganito Mining Corporation vs. Commissioner of Internal Revenue/ Philex Mining Corporation vs. Commissioner of Internal Revenue*[5], the Supreme Court *En Banc* declared that a judicial claim for refund of input value-added tax (VAT) filed with this Court before the lapse of the 120-day period under Section 112 of the NIRC of 1997, as amended, is considered to have been timely made, if such filing occurred after the issuance of the BIR Ruling No. DA-489-03 dated December 10, 2003 but before the adoption of the Aichi doctrine on October 6, 2010, where the Supreme Court held that the 120-30 day periods are mandatory and jurisdictional.

According to petitioner, the Supreme Court *En Banc* explained in the above-mentioned San Roque case that the BIR Ruling No. DA-489-03 constitutes a general interpretative rule which may be relied upon by taxpayers from the time the rule was issued up to its reversal by respondent and that equitable *estoppel* was deemed to have set in. Also the Supreme Court considered the issuance of a general interpretative

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[5] G.R. Nos. 187485, 196113, and 197156, February 12, 2013.

ruling by respondent as an exception to the rule that the 120-day period is mandatory and jurisdictional and that taxpayers should not be prejudiced by an erroneous interpretation by respondent on a difficult question of law, thus, recognizing the need to prospectively apply the ruling in the Aichi case.

Petitioner posits that it filed its administrative claim for refund of input VAT with respondent on September 7, 2010, while its judicial claim for refund was filed on September 30, 2010, after the issuance of the BIR Ruling No. DA-489-03 dated December 10, 2003 but before the promulgation of the Aichi case on October 6, 2010. Consequently, the Aichi case should not be applied in this case and the assailed Decision should be reversed considering that petitioner's judicial claim for refund had been timely filed.

Respondent counters that this Court cannot apply the principle of equitable *estoppel* against the Bureau of Internal Revenue (BIR) since the said BIR Ruling No. DA-489-03 was issued not by the CIR, but by then Deputy Commissioner Jose Mario C. Buñag of the Legal and Inspection Group of BIR, in violation to the express provision of Sections 4 and 7 of the NIRC of 1997, as amended, in relation to Section 112(D) of the same Code. Hence, it cannot give rise to a vested right in favor of petitioner since there is no vested right with respect to a wrong construction of the law by administrative officials, and such wrong interpretation does not place the government in *estoppel* to correct or overrule the same.

Likewise, respondent argues that this Court cannot apply the ruling in the said consolidated cases since petitioner failed to aver/invoke in its pleadings (i.e. Petition for Review and Motion for Reconsideration) that it had relied on the BIR Ruling No. DA-489-03 as the legal basis of its claim. Hence, the exception provided by the Supreme Court in the said consolidated cases, is not applicable in the instant case and that, petitioner cannot raise that issue for the first time on appeal. Respondent further argues that the Petition for Review filed by petitioner before the lapse of the 120-day period, accorded to the Commissioner of Internal Revenue (CIR) to decide on its claim for input VAT refund, is not within the ambit of this Court's jurisdiction. Lastly, the defense of lack of jurisdiction may be raised by respondent at any stage of the proceedings.

After a careful re-evaluation of the foregoing arguments presented, We find petitioner's arguments meritorious.

In the recent consolidated cases of *Commissioner of Internal Revenue vs. San Roque Power Corporation/ Taganito Mining Corporation vs. Commissioner of Internal Revenue/ Philex Mining Corporation vs. Commissioner of Internal Revenue* (San Roque case),[6] the Supreme Court *En Banc* held as follows:

> "*b.* ***G.R. No. 196113 - Taganito Mining Corporation v. CIR***
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> Like San Roque, Taganito also filed its petition for review with the CTA without waiting for the 120-day period to lapse. Also, like San Roque, Taganito filed its judicial claim before the promulgation of the Atlas doctrine. xxx. Taganito is similarly situated as San Roque - both cannot claim being misled, misguided, or confused by the Atlas doctrine.
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> However, Taganito can invoke BIR Ruling No. DA-489-03 dated 10 December 2003, which expressly ruled that the '**taxpayer-claimant need not wait for the lapse of the 120-day period before it could seek judicial relief with the CTA by way of Petition for Review**.' Taganito filed its judicial claim *after* the issuance of BIR Ruling No. DA-489-03 but before the adoption of the *Aichi* doctrine. Thus, as will be explained later, Taganito is deemed to have filed its judicial claim with the CTA on time.
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> *xxx xxx xxx*
>
> xxx BIR Ruling No. DA-489-03 does provide a valid claim for equitable estoppel under Section 246 of the Tax Code. BIR Ruling No. DA-489-03 expressly states that the 'taxpayer-claimant need not wait for the lapse of the 120-day period before it could seek judicial relief with the CTA by way of Petition for Review.' xxx
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> There is no dispute that the 120-day period is mandatory and jurisdictional, and that the CTA does not acquire jurisdiction over a judicial claim that is filed before the expiration of the 120-day period. There are, however, two exceptions to this rule. The first exception is if the Commissioner, through a specific ruling, misleads a particular taxpayer to prematurely file a judicial claim with the CTA. Such specific ruling is applicable only to such

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[6] *Id.*

particular taxpayer. The second exception is where the Commissioner, through a general interpretative rule issued under Section 4 of the Tax Code, misleads all taxpayers into filing prematurely judicial claims with the CTA. In these cases, the Commissioner cannot be allowed to later on question the CTA's assumption of jurisdiction over such claim since equitable estoppel has set in as expressly authorized under Section 246 of the Tax Code.

xxx xxx xxx

Since the Commissioner has exclusive and original jurisdiction to interpret tax laws, taxpayers acting in good faith should not be made to suffer for adhering to general interpretative rules of the Commissioner interpreting tax laws, should such interpretation later turn out to be erroneous and be reversed by the Commissioner or this Court. Indeed, Section 246 of the Tax Code expressly provides that a reversal of a BIR regulation or ruling cannot adversely prejudice a taxpayer who in good faith relied on the BIR regulation or ruling prior to its reversal. xxx

xxx xxx xxx

Thus, a general interpretative rule issued by the Commissioner may be relied upon by taxpayers from the time the rule is issued up to its reversal by the Commissioner or this Court. Section 246 is not limited to a reversal only by the Commissioner because this Section expressly states, 'Any revocation, modification or reversal' without specifying who made the revocation, modification or reversal. Hence, a reversal by this Court is covered under Section 246.

Taxpayers should not be prejudiced by an erroneous interpretation by the Commissioner, particularly on a difficult question of law. The abandonment of the Atlas doctrine by Mirant and Aichi is proof that the reckoning of the prescriptive periods for input VAT tax refund or credit is a difficult question of law. The abandonment of the Atlas doctrine did not result in Atlas, or other taxpayers similarly situated, being made to return the tax refund or credit they received or could have received under Atlas prior to its abandonment. This Court is applying Mirant and Aichi prospectively. Absent fraud, bad faith or misrepresentation, the reversal by this Court of a general interpretative rule issued by the

Commissioner, like the reversal of a specific BIR ruling under Section 246, should also apply prospectively. xxx

xxx xxx xxx

BIR Ruling No. DA-489-03 is a general interpretative rule because it was a response to a query made, not by a particular taxpayer, but by a government agency tasked with processing tax refunds and credits, that is, the One Stop Shop Inter-Agency Tax Credit and Drawback Center of the Department of Finance. This government agency is also the addressee, or the entity responded to, in BIR Ruling No. DA-489-03. Thus, while this government agency mentions in its query to the Commissioner the administrative claim of Lazi Bay Resources Development, Inc., the agency was in fact asking the Commissioner what to do in cases like the tax claim of Lazi Bay Resources Development, Inc., where the taxpayer did not wait for the lapse of the 120-day period.

Clearly, BIR Ruling No. DA-489-03 is a general interpretative rule. Thus, all taxpayers can rely on BIR Ruling No. DA-489-03 from the time of its issuance on 10 December 2003 up to its reversal by this Court in Aichi on 6 October 2010, where this Court held that the 120+30 day periods are mandatory and jurisdictional.

However, BIR Ruling No. DA-489-03 cannot be given retroactive effect for four reasons: first, it is admittedly an erroneous interpretation of the law; second, prior to its issuance, the BIR held that the 120-day period was mandatory and jurisdictional, which is the correct interpretation of the law; third, prior to its issuance, no taxpayer can claim that it was misled by the BIR into filing a judicial claim prematurely; and fourth, a claim for tax refund or credit, like a claim for tax exemption, is strictly construed against the taxpayer.

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Taganito, however, filed its judicial claim with the CTA on 14 February 2007, after the issuance of BIR Ruling No. DA-489-03 on 10 December 2003. Truly, Taganito can claim that in filing its judicial claim prematurely without waiting for the 120-day period to expire, it was misled by BIR Ruling No. DA-489-03. Thus, Taganito can claim the benefit of BIR Ruling No. DA-489-03, which shields the filing of its judicial claim from the vice of prematurity." (*Emphases supplied*)

Based from the aforementioned pronouncement of the Supreme Court En Banc, all taxpayers can rely on the BIR Ruling No. DA-489-03 from the time of its issuance on December 10, 2003, up to its reversal in the Aichi case on October 6, 2010.

It should be recalled that in the present claim, petitioner filed its administrative claim for refund on September 7, 2010[7], which presumably was also the date when petitioner submitted its supporting documents, while its Petition for Review was filed on September 30, 2010. Clearly, pursuant to Section 112(C) of the NIRC of 1997, as amended, the Petition for Review was prematurely filed because the 120-day period for the CIR to decide on the claim for refund had yet to lapse on January 5, 2011.

However, pursuant to the above-quoted Supreme Court *En Banc* decision, petitioner's judicial claim filed on September 30, 2010 must be given due course on the basis of BIR Ruling No. DA 489-03, which, as decreed by the Supreme Court, is a general interpretative rule that may be relied upon from the time of its issuance on December 10, 2003, up to its reversal by Aichi case on October 6, 2010. Hence, the Petition for Review shall be considered as timely filed.

This Court will now proceed to the issue of whether or not petitioner is entitled to its claim for VAT refund or issuance of tax credit certificate in the amount of P73,624,249.76.

Petitioner cites as legal bases for its claim, Sections 110(B) and 112(A) of the National Internal Revenue Code (NIRC) of 1997, as amended, which are all quoted below:

> **"SEC. 110.** ***Tax Credits.—***
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> **(B)** ***Excess Output or Input Tax.*** - If at the end of any taxable quarter the output tax exceeds the input tax, the excess shall be paid by the VAT-registered person. If the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters. *Provided, however*, that any input tax attributable to zero-rated sales by a VAT-registered person may at his option be refunded

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[7] Par. 3, Joint Stipulation of Facts and Issues (JSFI), Admitted Facts, Docket, p. 128; Exhibit "C".

or credited against other internal revenue taxes, subject to the provisions of Section 112.'

'**SEC. 112. *Refunds or Tax Credits of Input Tax.* –**

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

Pursuant to Section 112(A), in order to be entitled to a refund or tax credit of unutilized input VAT, attributable to zero-rated or effectively zero–rated sales, the following requisites must be complied with:

1. there must be zero-rated or effectively zero-rated sales;
2. that input taxes were incurred or paid;
3. that such input taxes are attributable to zero-rated or effectively zero-rated sales;
4. that the input taxes were not applied against any output VAT liability during and in the succeeding quarters; and
5. that the claim for refund was filed within the two-year prescriptive period.

Having resolved the timeliness of the administrative and judicial claims for the third and fourth quarters of 2008, this Court shall now proceed to determine petitioner's compliance with the other requisites for refund of excess input VAT, attributable to zero-rated sales.

Anent the first requisite, petitioner's Quarterly VAT Returns for the two quarters covered by the instant claim showed that it had the following zero-rated sales/receipts:

Exhibit	Quarter	Period Covered	Zero-Rated Sales/Receipts
D[8]	3rd	July-Sept 2008	P 1,047,333,457.60
D-1[9]	4th	Oct-Dec 2008	395,416,881.53
		Total	**P 1,442,750,339.13**

Petitioner submits that its sales of services to its affiliates abroad are VAT zero-rated pursuant to Section 108(B)(2) of the NIRC of 1997, to wit:

> "**SEC. 108.** ***Value-added Tax on Sale of Services and Use or Lease of Properties.—***
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> *xxx xxx xxx*
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> **(B)** ***Transactions Subject to Zero Percent (0%) Rate.***—The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:
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> (1) Processing, manufacturing or repacking goods for other persons doing business outside the Philippines which goods are subsequently exported, where the services are paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP);
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> (2) Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules

[8] Exhibit "D", Line 17.
[9] Exhibit "D-1", Line 17.

and regulations of the *Bangko Sentral ng Pilipinas* (BSP); xxx"

In the case of *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*,[10]the Supreme Court held that in order for the supply of services to be VAT zero-rated under Section 108(B)(2) of the NIRC of 1997, as amended [then Section 102(b)(2) of the NIRC of 1977, as amended], the following requisites must be met:

1) the services by a VAT registered person must be other than processing, manufacturing or repacking of goods;
2) payment for such services must be in acceptable foreign currency accounted for in accordance with the BSP rules and regulations; and,
3) the recipient of such services is doing business outside the Philippines.

Corollary to the second requisite, Sections 113(A)(2), (B)(1), (2)(c) and (3) of the NIRC of 1997, as amended, as implemented by Sections 4.113-1(A)(2), B(1) and (2)(c) of Revenue Regulations (RR) No. 16-05 provides that a VAT taxpayer, like petitioner, shall for every lease of goods or properties and for every sale, barter or exchange of services, issue a VAT official receipt which must contain the following information:

"**SEC. 113.** ***Invoicing and Accounting Requirements for VAT-Registered Persons. —***

(A) *Invoicing Requirements.* — A VAT-registered person shall issue:

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

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

[10] G.R. No. 153205, January 22, 2007.

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

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

xxx xxx xxx

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

xxx xxx xxx

(3) The date of transaction, quantity, unit cost and description of the goods or properties or nature of the service; and xxx" (*Underlining supplied.*)

"SEC. 4.113-1. *Invoicing Requirements.* —

(A) A VAT-registered person shall issue: —

xxx xxx xxx

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

Only VAT-registered persons are required to print their TIN followed by the word 'VAT' in their invoice or official receipts. Said documents shall be considered as a 'VAT Invoice' or VAT official receipt. All purchases covered by invoices/receipts other than VAT Invoice/VAT Official Receipt shall not give rise to any input tax.

VAT invoice/official receipt shall be prepared at least in duplicate, the original to be given to the buyer and the duplicate to be retained by the seller as part of his accounting records.

(B) Information contained in VAT invoice or VAT official receipt. — The following information shall be indicated in VAT invoice or VAT official receipt:

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

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the VAT; ***Provided,* That**:

xxx xxx xxx

(c) If the sale is subject to zero percent (0%) VAT, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt;" (*Underlining supplied.*)

Pursuant to the foregoing provisions, the foreign currency remittances referred by Section 108(B)(2) of the NIRC of 1997, as amended, must, likewise, be supported by VAT zero-rated official receipts.

Records show that petitioner satisfactorily complied with the first requisite for VAT zero-rating of sales of services. Petitioner is duly registered with the BIR as a VAT taxpayer[11] and the services it performs in the Philippines, through its regional operating headquarters (ROHQ), like financial accounting market and instrument control valuation, information systems integrity and application development and support services[12] are not the same category as "processing, manufacturing or repacking of goods."

For services rendered for the third and fourth quarters of 2008, petitioner received foreign currency payments, which were accounted for in accordance with the BSP rules and regulations, as evidenced by sales invoices[13] and official receipts[14] issued by petitioner to its alleged non-resident foreign clients, fund transfer credit advice, and bank statements[15].

For the said taxable quarters, petitioner rendered services to the following entities[16]:

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[11] Par. 5, JSFI, Admitted Facts, Docket, p. 129; Exhibit "B".
[12] Notes to Financial Statements, No. 3 Summary of Significant Accounting Policies, under Revenue Recognition, Exhibit "J2501".
[13] Exhibits "J1" to" J193".
[14] Exhibits "J248" to "J322".
[15] Exhibits "J194" to "J247".
[16] Exhibit "L", Annex E.

COMPANY NAME	LOCATION
1. Deutsche Bank Aktiengesellschaft, Inlandsbank	Frankfurt
2. Deutsche Bank, Sociedad Anónima Española	Spain
3. Deutsche Bank Aktiengesellschaft, Filiale Wien	Austria
4. Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	Singapore – APHO
5. Deutsche Bank Aktiengesellschaft, Filiale Singapur	Singapore
6. Deutsche Bank Aktiengesellschaft, Filiale Bangkok	Bangkok
7. Deutsche Bank Aktiengesellschaft, Filiale Mumbai	Mumbai
8. Deutsche Bank Aktiengesellschaft, Filiale Hongkong	Hong Kong
9. Deutsche Bank Aktiengesellschaft, Filiale Jakarta	Jakarta
10. Deutsche Bank Aktiengesellschaft, Filiale Seoul	Korea
11. Deutsche Asset Management (Asia) Limited	Singapore-AMBAC
12. Deutsche Bank Aktiengesellschaft, Filiale New York	New York
13. Deutsche Bank Aktiengesellschaft, Filiale London	London
14. Deutsche Bank Aktiengesellschaft, Filiale Prag	Czech Republic
15. Deutsche Bank Luxembourg S.A.	Luxembourg
16. Deutsche Securities Inc.	Tokyo
17. Deutsche Bank (China) Co., Ltd., Beijing Branch	China
18. Deutsche Bank (China) Co., Ltd., Guangzhou Branch	China
19. Deutsche Bank (China) Co., Ltd., Shanghai Branch	China
20. Deutsche Bank Aktiengesellschaft, Filiale Manila (full bank-licence)	Manila
21. DWS Holding & Service GmbH	Frankfurt
22. Deutsche Bank Real Estate (Japan) Y.K.	Japan
23. Deutsche Asia Pacific Holdings Pte Ltd.	Singapore-DAPH
24. PT Deutsche Securities Indonesia	Indonesia
25. Deutsche Group Services Pty Limited	Sydney
26. Deutsche Bank PBC Spolka Akcyjna	Poland
27. Deutsche Bank Trust Company Americas	New York
28. DB Finance Inc.	Japan
29. DB Trust Company Limited Japan	Japan

To prove that its clients are non-resident foreign corporations doing business outside the Philippines, petitioner presented the following documents:

1. SEC Certifications of Non-Registration of Corporation/Partnership[17];
2. Authenticated Articles of Association of Deutsche Bank Aktiengesellschaft[18];
3. Authenticated License and Change Location issued by the Banking Department of the State of New York to Deutsche Bank AG, New York Branch[19];

[17] Exhibits "E-1" to "E-12"; "E-14" to "E-16" and "E-18" to "E-30".
[18] Exhibit "F".
[19] Exhibit "F-1".

4. Authenticated Certification from the Registrar of Companies for England and Wales[20];
5. Authenticated Certificate of Registration of a Foreign Company of Deutsche Group Services Pty. Limited[21];
6. Authenticated certified copy of all historical registered matters pertaining to Deutsche Securities Inc. based in 11-1, Sanno Park Tower, Nagatacho 2-chome, Chiyoda-ku, Tokyo[22];
7. Authenticated Certificate of Registration of Oversea Company of Deutsche Bank Aktiengesellschaft from the Registrar of Companies Hong Kong[23];
8. Authenticated Business Registration of Deutsche Bank Aktiengesellschaft, Filiale Jakarta from the Menteri Keuangan, Indonesia[24];
9. Authenticated Certificate of Registration of Foreign Company of Deutsche Bank Aktiengesellschaft issued by the Acting Registrar of Companies, Singapore[25];
10. Authenticated Certificate of Incorporation on Change of Name of Deutsche Asset Management (Asia) Limited[26];
11. Authenticated Certification from Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office[27];
12. IntraGroup Service Agreements[28]; and,
13. Deutsche Bank List of Shareholdings 2008[29].

However, this Court finds that each of the aforesaid documents, standing alone, is an inadequate proof that petitioner's client is a non-resident foreign corporation doing business outside the Philippines. While the SEC Certificates of Non-Registration show that the named entities therein are not registered corporations/partnerships in the Philippines, the same do not prove that such entities are non-resident foreign corporations doing business outside the Philippines. Likewise, the IntraGroup Service Agreements only show the names of petitioner's customers to whom it renders services but the same do not establish that such customers are non-resident foreign corporations doing business outside the Philippines. Also, the Articles of Association and Certificates of Registration of Foreign Company/Incorporation only prove that the named entities therein were incorporated/organized abroad but do not establish that such entities are not doing business in the Philippines.

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[20] Exhibit "F-2".
[21] Exhibit "F-4".
[22] Exhibit "F-5".
[23] Exhibit "F-6".
[24] Exhibit "F-7".
[25] Exhibit "F-8".
[26] Exhibit "F-9".
[27] Exhibit "F-10".
[28] Exhibits "G-1" to "G-12", "G-14" to "G-16", "G-18" to "G-23", "G-25" to "G-29".
[29] Exhibit "H".

To be considered as non-resident foreign corporation doing business outside the Philippines, each entity must be supported, at the very least, by both SEC certificate of non-registration of corporation/partnership and certificate/articles of foreign incorporation/association. Thus, only the following clients of petitioner shall be considered as non-resident foreign corporations doing business outside the Philippines:

COMPANY NAME	LOCATION
1. Deutsche Bank Aktiengesellschaft, Inlandsbank	Frankfurt
2. Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	Singapore – APHO
3. Deutsche Bank Aktiengesellschaft, Filiale Singapur	Singapore
4. Deutsche Bank Aktiengesellschaft, Filiale Hongkong	Hong Kong
5. Deutsche Bank Aktiengesellschaft, Filiale Jakarta	Jakarta
6. Deutsche Bank Aktiengesellschaft, Filiale New York	New York
7. Deutsche Securities Inc.	Tokyo
8. Deutsche Group Services Pty Limited	Sydney

Accordingly, petitioner's sales of services to the aforementioned entities for the third and fourth quarters of 2008 in the amount of P14,991,955.66 Euro, with the peso equivalent of P973,743,933.65[30], qualify for VAT zero-rating under Section 108(B)(2) of the NIRC of 1997, as amended.

The rest of petitioner's declared zero-rated sales in the amount of P469,006,405.48 (P1,442,750,339.13 less P973,743,933.65) shall be denied VAT zero-rating, for petitioner's failure to prove that the entities to whom it rendered services are non-resident foreign corporations doing business outside the Philippines.

Petitioner alleges that the entire amount of P73,624,249.76, reflected in its Quarterly VAT Returns for the third and fourth quarters of 2008 as input VAT from current purchase transactions, is attributable to its zero-rated sales of services for the said quarters. Below is the breakdown of the input tax of P73,624,249.76:

Year 2008		3rd Quarter Exhibit D	4th Quarter Exhibit D-1	Total
Allowable Input Tax from Current Transactions				
	Purchases of Capital Goods not exceeding P1Million	P 138,623.80	P 72,266.79	P 210,890.59
	Purchases of Capital Goods exceeding P1Million	164,952.46	1,090,744.84	1,255,697.30

[30] See details per Annex A of this Amended Decision.

	Domestic Purchases of Goods other than Capital Goods	638,671.91	1,016,437.52	1,655,109.43
	Domestic Purchase of Services	21,698,352.59	47,284,331.08	68,982,683.67
	Services rendered by non-residents	1,027,359.29	492,509.48	1,519,868.77
Total Current Input Tax		**P 23,667,960.05**	**P 49,956,289.71**	**P 73,624,249.76**

In support of the input VAT of P73,624,249.76, petitioner presented various suppliers' invoices and official receipts[31]. However, a scrutiny of these documents shows that out of the total input VAT claim of P73,624,249.76, only the amount of P12,890,726.98[32] is duly substantiated by valid VAT invoices or official receipts, in accordance with Sections 110(A) and 113(A) and (B) of the NIRC of 1997, as amended, and as implemented by Sections 4.110-8 and 4.113-1 of the Revenue Regulations No.16-2005, as amended.

It must be noted that part of the total input VAT claim of P73,624,249.76, is the amount of P1,255,697.30, representing input VAT on purchases of capital goods exceeding P1 Million. Pursuant to Section 110(A) of the NIRC of 1997, as amended, input VAT claim on capital goods purchases attributable to zero-rated sales may be claimed either in full during the month of acquisition, or spread over a period of time, depending on the aggregate acquisition cost of the capital goods in the calendar month. If the aggregate acquisition cost exceeds P1 Million, the claim for input tax should be spread over 60 months or the estimated useful life of the capital goods, whichever is shorter. On the other hand, if aggregate acquisition cost does not exceed P1 Million, the total input taxes shall be allowed as credit/refund in the month of acquisition.

Thus, while petitioner was able to substantiate the amount of P598,791.26[33], out of the total claimed input VAT of P1,255,697.30 on capital goods purchases exceeding P1 Million, only the amortization[34] for the third and fourth quarters of 2008 in the amount of P38,187.23 may be claimed by petitioner as valid input tax credits for the same taxable quarters, as computed below:

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[31] Exhibits "J323" to "J2477".
[32] See details per Annex B of this Amended Decision.
[33] Included in the total substantiated input VAT of ₱12,890,726.98.
[34] Based on estimated useful life of 60 months since the Court cannot ascertain the estimated useful life used by petitioner in depreciating the said capital goods.

Third Quarter - Purchases of capital goods exceeding P1 Million			Input Tax Reported per Monthly VAT Declaration[35] for July 2008	Amortization (for 6 Months)
J333	ACCENT MICRO TECHNOLOGIES INC.	087253	P 642.86	P 64.29
J335	ACCENT MICRO TECHNOLOGIES INC.	088231	482.14	48.21
J337	ACCENT MICRO TECHNOLOGIES INC.	088463	10,402.50	1,040.25
J338	ACCENT MICRO TECHNOLOGIES INC.	088475	2,155.50	215.55
J339	ACCENT MICRO TECHNOLOGIES INC.	088476	760.71	76.07
J340	ACCENT MICRO TECHNOLOGIES INC.	088535	8,605.50	860.55
J341	ACCENT MICRO TECHNOLOGIES INC.	088960	428.57	42.86
J344	ACCENT MICRO TECHNOLOGIES INC.	089083	535.71	53.57
J345	ACCENT MICRO TECHNOLOGIES INC.	089084	10,402.50	1,040.25
J348	ACCENT MICRO TECHNOLOGIES INC.	089242	1,125.86	112.59
J349	ACCENT MICRO TECHNOLOGIES INC.	089243	698.36	69.84
J350	ACCENT MICRO TECHNOLOGIES INC.	089248	1,264.29	126.43
J351	ACCENT MICRO TECHNOLOGIES INC.	089250	1,264.29	126.43
J352	ACCENT MICRO TECHNOLOGIES INC.	089287	2,678.57	267.86
J355	ACCENT MICRO TECHNOLOGIES INC.	089492	439.29	43.93
J357	ACCENT MICRO TECHNOLOGIES INC.	089672	375.00	37.50
J358	ACCENT MICRO TECHNOLOGIES INC.	089679	21,864.86	2,186.49
J360	ACCENT MICRO TECHNOLOGIES INC.	089689	71,060.79	7,106.08
J362	ACCENT MICRO TECHNOLOGIES INC.	089841	1,339.29	133.93
J363	ACCENT MICRO TECHNOLOGIES INC.	089939	1,659.64	165.96
J367	ACCENT MICRO TECHNOLOGIES INC.	090192	2,678.57	267.86
J368	ACCENT MICRO TECHNOLOGIES INC.	090202	11,539.29	1,153.93
J369	ACCENT MICRO TECHNOLOGIES INC.	090223	1,448.36	144.84
J371	ACCENT MICRO TECHNOLOGIES INC.	090271	8,314.29	831.43

[35] Exhibit "J2478".

J373	ACCENT MICRO TECHNOLOGIES INC.	090376	2,078.57	207.86
J377	ACCENT MICRO TECHNOLOGIES INC.	090537	439.29	43.93
J378	ACCENT MICRO TECHNOLOGIES INC.	090538	267.86	26.79
3rd quarter – Purchases of capital goods exceeding P1M			**P 164,952.46**	***P 16,495.28***
Fourth Quarter - Purchases of capital goods exceeding P1 Million			**Input Tax Reported per Monthly VAT Declaration[36] for October 2008**	**Amortization (for 3 months)**
J1471	ACCENT MICRO TECHNOLOGIES INC.	085858	P 2,680.50	P 134.03
J1472	ACCENT MICRO TECHNOLOGIES INC.	086538	2,357.14	117.86
J1473	ACCENT MICRO TECHNOLOGIES INC.	086824	25,608.86	1,280.44
J1474	ACCENT MICRO TECHNOLOGIES INC.	087205	698.36	34.92
J1476	ACCENT MICRO TECHNOLOGIES INC.	088477	2,080.50	104.03
J1478	ACCENT MICRO TECHNOLOGIES INC.	089132	2,369.79	118.49
J1482	ACCENT MICRO TECHNOLOGIES INC.	089832	7,071.43	353.57
J1483	ACCENT MICRO TECHNOLOGIES INC.	089853	326,250.00	16,312.50
J1484	ACCENT MICRO TECHNOLOGIES INC.	090378	4,157.14	207.86
J1485	ACCENT MICRO TECHNOLOGIES INC.	090441	1,448.36	72.42
J1486	ACCENT MICRO TECHNOLOGIES INC.	090535	439.29	21.96
J1487	ACCENT MICRO TECHNOLOGIES INC.	090618	10,264.29	513.21
J1488	ACCENT MICRO TECHNOLOGIES INC.	090634	3,857.14	192.86
J1489	ACCENT MICRO TECHNOLOGIES INC.	090970	750.00	37.50
J1495	ACCENT MICRO TECHNOLOGIES INC.	091900	2,078.57	103.93
J1496	ACCENT MICRO TECHNOLOGIES INC.	091902	2,678.57	133.93
J1497	ACCENT MICRO TECHNOLOGIES INC.	091936	18,278.57	913.93
J1501	ACCENT MICRO TECHNOLOGIES INC.	092024	750.00	37.50
J1502	ACCENT MICRO TECHNOLOGIES INC.	092240	1,178.57	58.93

[36] Exhibit "J2484".

J1503	ACCENT MICRO TECHNOLOGIES INC.	092241	1,178.57	58.93
J1506	ACCENT MICRO TECHNOLOGIES INC.	092310	1,044.64	52.23
J1509	ACCENT MICRO TECHNOLOGIES INC.	092725	15,041.57	752.08
J1511	ACCENT MICRO TECHNOLOGIES INC.	092806	439.29	21.96
J1512	ACCENT MICRO TECHNOLOGIES INC.	093328	698.36	34.92
J1513	ACCENT MICRO TECHNOLOGIES INC.	094274	439.29	21.96
4th quarter - Purchases of capital goods exceeding P1M			P **433,838.80**	P ***21,691.95***
Total			P **598,791.26**	P **38,187.23**

Consequently, the unamortized input VAT of P560,604.03 (P598,791.26 less P38,187.23), pertaining to capital goods purchases exceeding P1 Million, shall be deducted from the duly substantiated input VAT of P12,890,726.98. Thus, only the remaining amount of P12,330,122.95, represents petitioner's valid input VAT for the third and fourth quarters of 2008.

After applying petitioner's valid input VAT of P12,330,122.95 against its reported output VAT liability of P1,526,084.56[37] for the subject period of claim, there remains an excess input VAT of P10,804,038.39, which can be attributed to the entire zero-rated sales/receipts declared by petitioner in the amount of P1,442,750,339.13. Therefore, only the input VAT of P7,291,883.12 is attributable to the valid zero-rated sales/receipts of P973,743,933.65, as computed below:

Valid Input VAT	P 12,330,122.95
Less: Output VAT	1,526,084.56
Valid Excess Input VAT	P **10,804,038.39**
Valid Zero-Rated Sales/Receipts	P 973,743,933.65
Divided by Total Reported Zero-Rated Sales/Receipts	÷ 1,442,750,339.13
Multiplied by Valid Excess Input VAT	x 10,804,038.39
Excess Input VAT attributable to the Valid Zero-Rated Sales/Receipts	P **7,291,883.12**

[37] Exhibit "D-1", line 15B.

Although the claimed input VAT was carried-over by petitioner in its succeeding Quarterly VAT Returns[38], the same remained unutilized until it was deducted as "Any VAT Refund/TCC Claimed"[39] in its Quarterly VAT Return for the third quarter of 2010. Thus, the excess input VAT of P281,180,434.45[40], as of the end of the third quarter of 2010, which was to be carried-over to the succeeding fourth quarter of 2010, is no longer included in the subject claim.

In view of the foregoing, this Court finds that the instant Petition for Review be granted but in the reduced amount of P7,291,883.12. Consequently, this Court deems it no longer necessary to resolve the other issues raised by the parties in this case.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration and Supplemental Motion for Reconsideration (With Motion for Leave)** are **PARTIALLY GRANTED**. The Decision dated January 8, 2013, dismissing the instant Petition for Review on the ground that it was prematurely filed, is **RECALLED** and **SET ASIDE** and the instant Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent Commissioner of Internal Revenue is **ORDERED** to **REFUND** or to **ISSUE A TAX CREDIT CERTIFICATE** to petitioner in the reduced amount of **P7,291,883.12**, representing unutilized input VAT attributable to zero-rated sales for the period covering third (3rd) and fourth (4^{th}) quarters of calendar year 2008.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

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

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

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[38] Exhibits "D-2" to "D-8".
[39] Exhibit "D-8", line 23D.
[40] Exhibit "D-8", line 29.

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.

JUANITO C. CASTANEDA, JR.
Associate Justice
Chairperson, Second Division

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice

ANNEX A

CTA Case No. 8165DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.Valid and substantiated Zero-rated Sales (Per this Court's findings)for the quarters ending September 30, 2008 and December 31, 2008

OR Exhibit	Inward Remittance Exhibit	Company Name	OR#	Amount Collected in Euro	Amount Collected in Peso
J248	J194	Deutsche Bank Aktiengesellschaft, Inlandsbank	220	899,572.62	₱ 59,462,244.95
J251	J197	Deutsche Bank Aktiengesellschaft, Filiale Hongkong	228	551,352.85	36,444,726.63
J252	J197	Deutsche Bank Aktiengesellschaft, Filiale Hongkong	226	37,270.41	2,463,594.60
J253	J197	Deutsche Bank Aktiengesellschaft, Filiale Hongkong	227	62,307.72	4,118,574.56
J254	J198	Deutsche Bank Aktiengesellschaft, Filiale Jakarta	239	19,800.00	1,308,790.89
J257	J201	Deutsche Bank Aktiengesellschaft, Filiale New York	235	4,285,835.89	283,296,109.54
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	(4,700.14)	(310,681.84)
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	(30,000.00)	(1,983,016.50)
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	32,380.00	2,140,335.81
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	22,500.00	1,487,262.38
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	43,354.84	2,865,778.77
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	12,000.00	793,206.60
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	228,750.00	15,120,500.81
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	22,500.00	1,487,262.38
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	41,250.00	2,726,647.69
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	23,500.00	1,553,362.93
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	12,000.00	793,206.60
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	(4,541.92)	(300,223.41)
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	211,209.68	13,961,076.01
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	12,000.00	793,206.60
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	45,000.00	2,974,524.75
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	71,413.75	4,720,488.15
J258	J201	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	243	59,564.19	3,937,225.72
J267	J209	Deutsche Securities Inc.	224	537,892.00	35,554,957.04
J267	J209	Deutsche Securities Inc.	224	(15,461.64)	(1,022,023.04)
J267	J209	Deutsche Securities Inc.	224	650,641.00	43,007,727.95
J267	J209	Deutsche Securities Inc.	224	24,900.00	1,645,903.70
J271	J213	Deutsche Group Services Pty Limited	237	403,553.03	26,675,077.24
J272	J213	Deutsche Bank Aktiengesellschaft, Filiale Singapur	238	23,500.02	1,553,364.25
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	12,000.00	793,206.60
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	9,496.59	627,729.82
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	24,000.00	1,586,413.20
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	48,000.00	3,172,826.40
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	78,000.00	5,155,842.90
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	36,000.00	2,379,619.80
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	36,000.00	2,379,619.80
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	12,000.00	793,206.60
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	36,000.00	2,379,619.80
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	12,500.00	826,256.88
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	12,000.00	793,206.60
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	48,000.00	3,172,826.40
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	7,500.00	495,754.13
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	5,000.00	330,502.75
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	22,064.51	1,458,476.25
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	12,900.03	852,699.08
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	10,211.34	674,975.19
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	25,800.03	1,705,396.17
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	83,850.02	5,542,532.44
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	38,700.01	2,558,091.95
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	38,700.01	2,558,091.95
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	12,899.99	852,696.43
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	38,700.01	2,558,091.95
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	15,735.49	1,040,124.54
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	75,600.05	4,997,204.89
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	(24,000.00)	(1,586,413.20)
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	35,600.01	2,353,180.24
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	10,416.66	688,546.96
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	21,416.67	1,415,653.67
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	10,999.99	727,105.39
J276	J217	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	229	4,417.74	292,015.04
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	23,415.25	1,547,760.90
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	30,460.75	2,013,472.33
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	26,171.84	1,729,973.02
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	39,046.72	2,581,009.67

ANNEX A

CTA Case No. 8165DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.Valid and substantiated Zero-rated Sales (Per this Court's findings)for the quarters ending September 30, 2008 and December 31, 2008

J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	33,508.16	2,214,907.81
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	81,646.31	5,396,866.00
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	24,308.67	1,606,816.46
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	21,590.15	1,427,120.56
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	27,209.02	1,798,531.19
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	14,529.02	960,375.90
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	23,235.00	1,535,846.28
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	27,539.06	1,820,347.01
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	29,467.19	1,947,797.47
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	31,911.76	2,109,384.78
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	381,921.53	25,245,223.06
J277	J218	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	234	82,026.24	5,421,979.58
J278	J219	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	248	37,677.42	2,490,498.18
J278	J219	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	248	38,533.33	2,547,074.31
J279	J220	Deutsche Bank Aktiengesellschaft, Filiale Singapur	281	12,000.00	749,473.68
J279	J220	Deutsche Bank Aktiengesellschaft, Filiale Singapur	281	12,899.99	805,683.58
J279	J220	Deutsche Bank Aktiengesellschaft, Filiale Singapur	281	12,600.00	786,947.36
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	23,500.00	1,507,545.68
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	23,500.00	1,507,545.68
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	23,500.00	1,507,545.68
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	26,300.07	1,687,172.63
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	26,300.08	1,687,168.14
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	26,300.00	1,687,168.14
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	26,300.00	1,687,168.14
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	75,600.00	4,849,806.54
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	25,200.00	1,616,602.18
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	23,500.02	1,507,545.68
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	23,500.02	1,507,545.68
J280	J221	Deutsche Bank Aktiengesellschaft, Filiale Singapur	292	23,500.00	1,507,545.68
J282	J223	Deutsche Bank Aktiengesellschaft, Filiale Hongkong	271	3,032.24	187,109.25
J284	J223	Deutsche Bank Aktiengesellschaft, Filiale Hongkong	269	684,101.69	42,213,596.19
J286	J223	Deutsche Group Services Pty Limited	270	386,274.00	23,835,659.08
J288	J223	Deutsche Bank Aktiengesellschaft, Filiale Hongkong	268	36,928.93	2,278,759.08
J293	J227	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	288	331,616.00	20,761,413.27
J294	J228	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	263	442,143.00	28,296,068.77
J295	J229	Deutsche Bank Aktiengesellschaft, Filiale Jakarta	258	16,650.00	1,074,225.20
J299	J233	Deutsche Securities Inc.	286	698,257.00	43,801,068.11
J314	J241	Deutsche Bank Aktiengesellschaft, Filiale New York	301	75,223.28	5,030,177.81
J314	J241	Deutsche Bank Aktiengesellschaft, Filiale New York	301	53,021.95	3,545,592.27
J314	J241	Deutsche Bank Aktiengesellschaft, Filiale New York	301	44,979.42	3,007,755.18
J316	J242	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	282	24,390.83	1,518,188.04
J316	J242	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	282	96,874.86	6,029,866.19
J316	J242	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	282	134,731.76	8,386,228.98
J316	J242	Deutsche Bank Aktiengesellschaft, Asia Pacific Head Office	282	1,079,307.00	67,180,147.47
J317	J243	Deutsche Bank Aktiengesellschaft, Filiale New York	277	20,887.41	1,303,338.77
J317	J243	Deutsche Bank Aktiengesellschaft, Filiale New York	277	22,085.59	1,378,155.79
J317	J243	Deutsche Bank Aktiengesellschaft, Filiale New York	277	12,225.00	762,834.14
J319	J244	Deutsche Bank Aktiengesellschaft, Filiale New York	272	22,869.34	1,400,134.17
J319	J244	Deutsche Bank Aktiengesellschaft, Filiale New York	272	296,106.19	18,128,887.53
J319	J244	Deutsche Bank Aktiengesellschaft, Filiale New York	272	58,098.12	3,556,937.12
J322	J247	Deutsche Group Services Pty Limited	279	3,601.00	226,029.88
		Total		**14,991,955.66**	**P 973,743,933.65**

CTA Case No. 8165

ANNEX B

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J379	ACCENT MICRO TECHNOLOGIES INC	090635	₱ 1,928.57
J380	ACCENT MICRO TECHNOLOGIES INC	090636	2,078.57
J381	ACCENT MICRO TECHNOLOGIES INC	091219	698.36
J382	ACCENT MICRO TECHNOLOGIES INC	091905	2,078.57
J383	ACCENT MICRO TECHNOLOGIES INC	091955	698.36
J384	ACCENT MICRO TECHNOLOGIES INC	091956	698.36
J385	ACCENT MICRO TECHNOLOGIES INC	91901	4,157.14
J390	ACCRALAW	81748	1,800.00
J392	AMERICAN EXPRESS TRANSNATIONAL	89743	9,194.07
J393	AMERICAN EXPRESS TRANSNATIONAL	93752	11,562.63
J394	AMERICAN EXPRESS TRANSNATIONAL	99434	11,883.82
J395	ASIA SELECT INC	7400	1,945.49
J397	ASIA SELECT INC	7520	2,481.95
J398	ASIA SELECT INC	7558	2,209.43
J399	ASIA SELECT INC	7592	2,320.73
J400	ASIA SELECT INC	7640	1,420.85
J401	ASIA SELECT INC	7704	961.80
J402	ASIA SELECT INC	7734	916.98
J406	AUDIOMAN ENTERPRISES	28415	446.42
J598	CHEF CONCEPTS INCORPORATED	0116	1,824.00
J598	CHEF CONCEPTS INCORPORATED	0117	4,104.00
J599	CHEF CONCEPTS INCORPORATED	0118	1,531.80
J599	CHEF CONCEPTS INCORPORATED	0119	3,876.00
J599	CHEF CONCEPTS INCORPORATED	0120	5,586.00
J600	CHEF CONCEPTS INCORPORATED	0121	1,938.00
J600	CHEF CONCEPTS INCORPORATED	0122	4,104.00
J600	CHEF CONCEPTS INCORPORATED	0123	3,876.00
J601	CHEF CONCEPTS INCORPORATED	0124	5,382.00
J602	CHEF CONCEPTS INCORPORATED	0125	5,382.00
J603	CHEF CONCEPTS INCORPORATED	0126	7,038.00
J604	CHEF CONCEPTS INCORPORATED	0127	907.20
J604	CHEF CONCEPTS INCORPORATED	0128	4,968.00
J605	CHEF CONCEPTS INCORPORATED	0129	7,038.00
J604	CHEF CONCEPTS INCORPORATED	0130	4,140.00
J606	CHEF CONCEPTS INCORPORATED	0131	1,159.20
J607	CHEF CONCEPTS INCORPORATED	0132	2,856.60
J607	CHEF CONCEPTS INCORPORATED	0133	2,401.20
J606	CHEF CONCEPTS INCORPORATED	0134	2,070.00
J606	CHEF CONCEPTS INCORPORATED	0135	1,159.20
J608	CHEF CONCEPTS INCORPORATED	0136	2,152.80
J608	CHEF CONCEPTS INCORPORATED	0137	441.60
J608	CHEF CONCEPTS INCORPORATED	0138	1,159.20
J609	CHEF CONCEPTS INCORPORATED	0139	2,400.00
J608	CHEF CONCEPTS INCORPORATED	0140	1,159.20
J608	CHEF CONCEPTS INCORPORATED	0141	3,726.00
J608	CHEF CONCEPTS INCORPORATED	0142	1,260.00
J610	CHEF CONCEPTS INCORPORATED	0143	1,159.20
J610	CHEF CONCEPTS INCORPORATED	0144	2,484.00
J611	CHEF CONCEPTS INCORPORATED	0145	496.80
J611	CHEF CONCEPTS INCORPORATED	0146	2,152.80
J612	CHEF CONCEPTS INCORPORATED	0147	9,715.20
J611	CHEF CONCEPTS INCORPORATED	0148	2,318.40
J613	CHEF CONCEPTS INCORPORATED	0149	496.80

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J614	CHEF CONCEPTS INCORPORATED	0150	1,350.00
J613	CHEF CONCEPTS INCORPORATED	0151	3,974.40
J615	CHEF CONCEPTS INCORPORATED	0153	6,348.00
J616	CHEF CONCEPTS INCORPORATED	0154	496.80
J616	CHEF CONCEPTS INCORPORATED	0156	3,105.00
J617	CHEF CONCEPTS INCORPORATED	0158	2,649.60
J618	CHEF CONCEPTS INCORPORATED	0159	5,796.00
J619	CHEF CONCEPTS INCORPORATED	0160	7,245.00
J619	CHEF CONCEPTS INCORPORATED	0161	3,353.40
J619	CHEF CONCEPTS INCORPORATED	0162	5,796.00
J619	CHEF CONCEPTS INCORPORATED	0163	2,318.40
J625	DATACRAFT PHILIPPINES INC.	7710005416	82,800.00
J626	DAVIS LANGDON & SEAH PHILIPPIN	7661	45,600.00
J626	DAVIS LANGDON & SEAH PHILIPPIN	7747	45,600.00
J656	ELECTRONIC SECURITYSYSTEMS CO	7573	1,358.21
J657	ELECTRONIC SECURITYSYSTEMS CO	7597	1,472.75
J658	ELECTRONIC SECURITYSYSTEMS CO	7598	1,161.84
J659	ELECTRONIC SECURITYSYSTEMS CO	7602	1,374.57
J660	ELECTRONIC SECURITYSYSTEMS CO	7635	409.10
J666	ePLDT INC.	0001623	264,000.00
J668	ePLDT INC.	0001942	13,476.84
J669	ePLDT INC.	0001943	235.71
J669	ePLDT INC.	0001944	239.40
J669	ePLDT INC.	0001945	239.40
J669	ePLDT INC.	0001946	239.40
J669	ePLDT INC.	0001947	239.40
J670	ePLDT INC.	0001948	264,000.00
J671	ePLDT INC.	0001949	110,931.72
J672	ePLDT INC.	0002289	13,476.84
J673	ePLDT INC.	0002290	235.71
J673	ePLDT INC.	0002291	239.40
J673	ePLDT INC.	0002292	239.40
J673	ePLDT INC.	0002293	239.40
J673	ePLDT INC.	0002294	239.40
J716	FUJI XEROX PHILIPPINES INC	76596	9,054.38
J717	FUJI XEROX PHILIPPINES INC	76714	14,494.13
J718	FUJI XEROX PHILIPPINES INC	76594	1,140.37
J720	FUJI XEROX PHILIPPINES INC	76716	95.42
J722	FUJI XEROX PHILIPPINES INC	76907	640.41
J724	FUJI XEROX PHILIPPINES INC	76908	9,054.38
J725	FUJI XEROX PHILIPPINES INC	76715	14,494.11
J726	FUJI XEROX PHILIPPINES INC	77198	9,054.38
J727	FUJI XEROX PHILIPPINES INC	77197	14,494.13
J728	FUJI XEROX PHILIPPINES INC	104284	520.98
J728	FUJI XEROX PHILIPPINES INC	104285	400.77
J728	FUJI XEROX PHILIPPINES INC	104286	157.87
J728	FUJI XEROX PHILIPPINES INC	104287	552.99
J728	FUJI XEROX PHILIPPINES INC	104288	206.59
J730	FUJI XEROX PHILIPPINES INC	108103	1,193.66
J730	FUJI XEROX PHILIPPINES INC	108104	1,193.66
J730	FUJI XEROX PHILIPPINES INC	108105	1,193.66
J730	FUJI XEROX PHILIPPINES INC	108112	1,193.66
J730	FUJI XEROX PHILIPPINES INC	108113	1,193.66

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J731	FUJI XEROX PHILIPPINES INC	77526	23,548.54
J732	FUJI XEROX PHILIPPINES INC	77527	219.32
J733	GLOBE TELECOM	7028069	204.00
J734	GLOBE TELECOM	8009219	408.00
J735	GLOBE TELECOM	8004272	204.00
J736	GLOBE TELECOM	7028052	128.57
J737	GLOBE TELECOM	8004283	204.00
J738	GLOBE TELECOM	7026928	204.00
J739	GLOBE TELECOM	5000401	204.00
J740	GLOBE TELECOM	7026927	204.00
J741	GLOBE TELECOM	5000402	204.00
J742	GLOBE TELECOM	8004263	204.00
J743	GLOBE TELECOM	7026925	204.00
J744	GLOBE TELECOM	8004302	204.00
J745	GLOBE TELECOM	7026920	204.00
J746	GLOBE TELECOM	5000399	204.00
J747	GLOBE TELECOM	5000398	204.00
J748	GLOBE TELECOM	8004259	204.00
J749	GLOBE TELECOM	8004326	204.00
J750	GLOBE TELECOM	8022160	204.00
J751	GLOBE TELECOM	8004304	204.00
J752	GLOBE TELECOM	8022159	204.00
J753	GLOBE TELECOM	8004303	204.00
J754	GLOBE TELECOM	8022158	204.00
J755	GLOBE TELECOM	5000394	204.00
J756	GLOBE TELECOM	8004301	204.00
J757	GLOBE TELECOM	8022162	204.00
J758	GLOBE TELECOM	5000393	204.00
J759	GLOBE TELECOM	8004300	204.00
J760	GLOBE TELECOM	8022161	204.00
J761	GLOBE TELECOM	5000392	204.00
J762	GLOBE TELECOM	4000242	204.00
J763	GLOBE TELECOM	1006157	204.00
J764	GLOBE TELECOM	5000387	204.00
J765	GLOBE TELECOM	7028084	128.57
J766	GLOBE TELECOM	7026921	128.57
J767	GLOBE TELECOM	4000244	239.17
J768	GLOBE TELECOM	4000193	204.21
J769	GLOBE TELECOM	8005738	547.49
J770	GLOBE TELECOM	7026840	204.00
J771	GLOBE TELECOM	6029443	204.00
J772	GLOBE TELECOM	7028186	204.00
J773	GLOBE TELECOM	8005739	547.49
J774	GLOBE TELECOM	7028180	204.00
J775	GLOBE TELECOM	8005740	547.49
J776	GLOBE TELECOM	7026836	204.00
J777	GLOBE TELECOM	6029442	204.00
J778	GLOBE TELECOM	8023192	204.00
J779	GLOBE TELECOM	8005741	547.49
J780	GLOBE TELECOM	5000403	204.00
J781	GLOBE TELECOM	6029436	451.19
J782	GLOBE TELECOM	6030846	204.00
J783	GLOBE TELECOM	6029439	451.19

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J784	GLOBE TELECOM	6029437	451.19
J785	GLOBE TELECOM	5000400	204.00
J786	GLOBE TELECOM	6029433	451.19
J787	GLOBE TELECOM	8023197	204.00
J788	GLOBE TELECOM	6029434	451.19
J789	GLOBE TELECOM	7028074	204.00
J790	GLOBE TELECOM	6029435	451.19
J791	GLOBE TELECOM	7028184	309.29
J792	GLOBE TELECOM	5000381	304.00
J793	GLOBE TELECOM	7026917	204.11
J794	GLOBE TELECOM	5000384	204.00
J795	GLOBE TELECOM	8022153	204.00
J796	GLOBE TELECOM	8004266	204.00
J797	GLOBE TELECOM	8022156	204.00
J798	GLOBE TELECOM	7028065	204.00
J799	GLOBE TELECOM	8004265	408.00
J800	GLOBE TELECOM	8023194	204.00
J801	GLOBE TELECOM	8022167	204.00
J802	GLOBE TELECOM	8004306	204.00
J803	GLOBE TELECOM	7028182	204.00
J804	GLOBE TELECOM	8022165	204.00
J805	GLOBE TELECOM	8004243	204.00
J806	GLOBE TELECOM	1007032	204.00
J807	GLOBE TELECOM	7026842	204.00
J808	GLOBE TELECOM	8004289	204.00
J809	GLOBE TELECOM	5000397	204.00
J810	GLOBE TELECOM	7026835	204.00
J811	GLOBE TELECOM	8004281	204.00
J812	GLOBE TELECOM	4000225	204.00
J813	GLOBE TELECOM	5000391	204.00
J814	GLOBE TELECOM	5000378	204.00
J815	GLOBE TELECOM	8003507	204.00
J816	GLOBE TELECOM	8004327	204.00
J817	GLOBE TELECOM	7026919	204.00
J818	GLOBE TELECOM	7028081	204.00
J819	GLOBE TELECOM	7026926	204.00
J820	GLOBE TELECOM	7028073	204.00
J821	GLOBE TELECOM	8004305	204.00
J822	GLOBE TELECOM	7028060	204.00
J823	GLOBE TELECOM	6029427	204.00
J824	GLOBE TELECOM	7028175	204.00
J825	GLOBE TELECOM	8004330	204.00
J826	GLOBE TELECOM	7026838	204.00
J827	GLOBE TELECOM	5000396	204.00
J828	GLOBE TELECOM	8022143	204.00
J829	GLOBE TELECOM	5000386	204.00
J830	GLOBE TELECOM	8004260	204.00
J831	GLOBE TELECOM	7026831	204.00
J832	GLOBE TELECOM	4000187	204.00
J833	GLOBE TELECOM	5000385	204.00
J834	GLOBE TELECOM	7026832	204.00
J835	GLOBE TELECOM	4000228	204.00
J836	GLOBE TELECOM	6029423	204.00

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J837	GLOBE TELECOM	5000379	204.00
J838	GLOBE TELECOM	8022149	477.51
J839	GLOBE TELECOM	8004261	204.00
J840	GLOBE TELECOM	4000188	204.00
J841	GLOBE TELECOM	8022163	204.00
J842	GLOBE TELECOM	5000404	204.00
J843	GLOBE TELECOM	7028174	367.05
J844	GLOBE TELECOM	6030847	367.05
J845	GLOBE TELECOM	7028181	192.86
J846	GLOBE TELECOM	8004293	192.86
J847	GLOBE TELECOM	7028036	192.86
J848	GLOBE TELECOM	7026843	192.86
J849	GLOBE TELECOM	4000240	192.86
J850	GLOBE TELECOM	4000235	128.57
J851	GLOBE TELECOM	7028053	128.57
J852	GLOBE TELECOM	7026923	121.17
J853	GLOBE TELECOM	4000234	128.57
J854	GLOBE TELECOM	6029412	87.10
J855	GLOBE TELECOM	8004242	257.14
J856	GLOBE TELECOM	4000238	128.57
J857	GLOBE TELECOM	7028058	194.42
J858	GLOBE TELECOM	7026922	127.13
J859	GLOBE TELECOM	7028090	128.57
J860	GLOBE TELECOM	4000230	138.16
J861	GLOBE TELECOM	4000227	128.57
J862	GLOBE TELECOM	7028082	128.57
J863	GLOBE TELECOM	7028064	204.00
J864	GLOBE TELECOM	4000237	128.57
J865	GLOBE TELECOM	6029409	78.80
J866	GLOBE TELECOM	8003506	128.57
J867	GLOBE TELECOM	7028083	149.31
J868	GLOBE TELECOM	8004240	265.89
J869	GLOBE TELECOM	4000239	128.57
J870	GLOBE TELECOM	8003508	128.57
J871	GLOBE TELECOM	8022154	204.00
J872	GLOBE TELECOM	1007027	204.00
J873	GLOBE TELECOM	4000233	128.57
J874	GLOBE TELECOM	1007024	204.00
J875	GLOBE TELECOM	8004254	204.00
J876	GLOBE TELECOM	8022135	204.00
J877	GLOBE TELECOM	8022155	204.00
J878	GLOBE TELECOM	7028179	204.00
J879	GLOBE TELECOM	8004292	204.00
J880	GLOBE TELECOM	8022164	204.00
J881	GLOBE TELECOM	7026834	204.00
J882	GLOBE TELECOM	8004249	204.00
J883	GLOBE TELECOM	7028178	237.08
J884	GLOBE TELECOM	8004255	140.53
J885	GLOBE TELECOM	7028086	128.57
J886	GLOBE TELECOM	8004247	128.57
J887	GLOBE TELECOM	8005745	128.57
J888	GLOBE TELECOM	7028085	128.57
J889	GLOBE TELECOM	4000229	128.57

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J890	GLOBE TELECOM	6029430	128.57
J891	GLOBE TELECOM	4000190	128.57
J892	GLOBE TELECOM	7028057	128.57
J893	GLOBE TELECOM	6029422	126.82
J894	GLOBE TELECOM	8004244	192.86
J895	GLOBE TELECOM	7026833	192.86
J896	GLOBE TELECOM	4000192	192.86
J897	GLOBE TELECOM	5013466	204.00
J898	GLOBE TELECOM	7026924	204.00
J899	GLOBE TELECOM	1007033	204.00
J900	GLOBE TELECOM	8004279	204.00
J901	GLOBE TELECOM	5000388	204.11
J902	GLOBE TELECOM	7026841	204.00
J903	GLOBE TELECOM	8004287	204.00
J904	GLOBE TELECOM	5000389	204.00
J905	GLOBE TELECOM	8004245	204.00
J906	GLOBE TELECOM	8022152	204.00
J907	GLOBE TELECOM	8004251	204.00
J908	GLOBE TELECOM	7028176	267.86
J909	GLOBE TELECOM	6029428	267.86
J910	GLOBE TELECOM	4000241	267.86
J911	GLOBE TELECOM	8004328	267.86
J912	GLOBE TELECOM	7028177	267.86
J913	GLOBE TELECOM	6029429	267.86
J914	GLOBE TELECOM	8022140	204.00
J915	GLOBE TELECOM	5000377	204.00
J916	GLOBE TELECOM	4000243	204.00
J917	GLOBE TELECOM	8004329	204.00
J918	GLOBE TELECOM	8022142	204.00
J919	GLOBE TELECOM	8022150	204.00
J920	GLOBE TELECOM	5000390	204.00
J921	GLOBE TELECOM	8004276	204.00
J922	GLOBE TELECOM	8004264	204.00
J923	GLOBE TELECOM	8005743	204.00
J924	GLOBE TELECOM	8004271	204.00
J925	GLOBE TELECOM	7028061	204.00
J926	GLOBE TELECOM	7026918	204.00
J927	GLOBE TELECOM	8004246	204.00
J928	GLOBE TELECOM	8004267	204.00
J929	GLOBE TELECOM	6029432	204.00
J930	GLOBE TELECOM	8004275	204.00
J931	GLOBE TELECOM	8022166	204.00
J932	GLOBE TELECOM	8004273	204.00
J933	GLOBE TELECOM	7026915	204.00
J934	GLOBE TELECOM	8004262	204.00
J935	GLOBE TELECOM	8023195	204.00
J936	GLOBE TELECOM	7026839	204.00
J937	GLOBE TELECOM	8022157	204.00
J938	GLOBE TELECOM	7028070	204.00
J939	GLOBE TELECOM	7026837	204.00
J940	GLOBE TELECOM	8005744	204.00
J941	GLOBE TELECOM	4000191	255.70
J942	GLOBE TELECOM	8022137	204.00

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J943	GLOBE TELECOM	5000380	204.00
J944	GLOBE TELECOM	8004252	204.00
J945	GLOBE TELECOM	6029440	204.00
J946	GLOBE TELECOM	8004299	204.00
J947	GLOBE TELECOM	1007034	204.00
J948	GLOBE TELECOM	6029441	204.00
J949	GLOBE TELECOM	8004282	204.00
J953	HEADSTRONG PHILIPPINES INC.	1470	94,089.46
J956	ICON INTERIORS INC	1892	214.29
J960	INNOVE COMMUNICATIONS, INC.	228858	160.18
J961	INNOVE COMMUNICATIONS, INC.	232697	160.18
J962	INNOVE COMMUNICATIONS, INC.	232704	19,387.20
J963	INNOVE COMMUNICATIONS, INC.	227922	19,387.20
J964	INNOVE COMMUNICATIONS, INC.	232702	160.18
J965	INNOVE COMMUNICATIONS, INC.	236041	160.18
J966	INNOVE COMMUNICATIONS, INC.	228599	160.18
J967	INNOVE COMMUNICATIONS, INC.	235811	160.18
J968	INNOVE COMMUNICATIONS, INC.	235515	320.36
J969	INNOVE COMMUNICATIONS, INC.	232109	160.18
J970	INNOVE COMMUNICATIONS, INC.	228598	160.18
J971	INNOVE COMMUNICATIONS, INC.	228854	1,334.51
J972	INNOVE COMMUNICATIONS, INC.	232110	1,782.58
J973	INNOVE COMMUNICATIONS, INC.	236455	2,141.74
J974	INNOVE COMMUNICATIONS, INC.	232418	1,737.97
J975	INNOVE COMMUNICATIONS, INC.	232108	213.75
J976	INNOVE COMMUNICATIONS, INC.	236157	213.75
J977	INNOVE COMMUNICATIONS, INC.	234811	800.89
J978	INNOVE COMMUNICATIONS, INC.	236042	160.18
J979	INNOVE COMMUNICATIONS, INC.	232696	160.18
J980	INNOVE COMMUNICATIONS, INC.	228595	160.18
J981	INNOVE COMMUNICATIONS, INC.	236156	160.18
J982	INNOVE COMMUNICATIONS, INC.	236040	160.18
J983	INNOVE COMMUNICATIONS, INC.	227923	160.18
J984	INNOVE COMMUNICATIONS, INC.	227920	160.18
J985	INNOVE COMMUNICATIONS, INC.	236158	160.18
J986	INNOVE COMMUNICATIONS, INC.	232699	160.18
J987	INNOVE COMMUNICATIONS, INC.	230422	160.18
J988	INNOVE COMMUNICATIONS, INC.	231828	160.18
J989	INNOVE COMMUNICATIONS, INC.	232703	18,000.00
J990	INNOVE COMMUNICATIONS, INC.	228291	18,000.00
J991	INNOVE COMMUNICATIONS, INC.	236161	160.18
J992	INNOVE COMMUNICATIONS, INC.	236162	160.18
J993	INNOVE COMMUNICATIONS, INC.	228856	160.18
J994	INNOVE COMMUNICATIONS, INC.	228857	320.36
J995	INNOVE COMMUNICATIONS, INC.	229366	341.02
J996	INNOVE COMMUNICATIONS, INC.	231827	160.18
J997	INNOVE COMMUNICATIONS, INC.	232698	160.18
J998	INNOVE COMMUNICATIONS, INC.	232695	160.18
J999	INNOVE COMMUNICATIONS, INC.	228597	160.18
J1000	INNOVE COMMUNICATIONS, INC.	227921	106.61
J1001	INNOVE COMMUNICATIONS, INC.	235809	106.61
J1002	INNOVE COMMUNICATIONS, INC.	230425	75.06
J1003	INNOVE COMMUNICATIONS, INC.	230423	175.68

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1004	INNOVE COMMUNICATIONS, INC.	235518	160.18
J1005	INNOVE COMMUNICATIONS, INC.	230424	175.68
J1006	INNOVE COMMUNICATIONS, INC.	236160	160.18
J1007	INNOVE COMMUNICATIONS, INC.	226654	7,944.21
J1008	INNOVE COMMUNICATIONS, INC.	230309	7,530.52
J1009	INNOVE COMMUNICATIONS, INC.	236159	160.18
J1010	INNOVE COMMUNICATIONS, INC.	227919	160.18
J1011	INNOVE COMMUNICATIONS, INC.	230420	160.18
J1019	KFORCE GLOBAL SOLUTIONS INC.	02836	12,039.60
J1020	KSA REALTY CORPORATION	KSA08-13	25,142.24
J1021	KSA REALTY CORPORATION	RB3948	120,415.10
J1022	KSA REALTY CORPORATION	RB3949	120,415.10
J1023	KSA REALTY CORPORATION	RB3997	361,245.30
J1024	KSA REALTY CORPORATION	RB3998	361,245.30
J1025	KSA REALTY CORPORATION	RB3999	173,199.79
J1026	KSA REALTY CORPORATION	RB4000	342,815.43
J1027	KSA REALTY CORPORATION	RB4001	111,529.44
J1028	KSA REALTY CORPORATION	RB4002	440,314.38
J1041	MAXICARE HEALTHCARE CORP	101763101080026	3,008.25
J1042	MAXICARE HEALTHCARE CORP	101763101080028	3,252.56
J1043	MAXICARE HEALTHCARE CORP	101763101080030	1,420.43
J1044	MAXICARE HEALTHCARE CORP	101763101080031	5,836.88
J1045	MAXICARE HEALTHCARE CORP	1C017631268360	647.61
J1045	MAXICARE HEALTHCARE CORP	CM1017631080010	(167.13)
J1047	MEC NETWORKS CORPORATION	001760	2,678.57
J1048	MEC NETWORKS CORPORATION	002439	20,571.43
J1049	MEC NETWORKS CORPORATION	002535	16,928.57
J1056	MERCURY DRUG CORPORATION	28358091	1,020.05
J1057	MERCURY DRUG CORPORATION	28358129	276.27
J1057	MERCURY DRUG CORPORATION	28358130	3,143.22
J1069	MICRO-D INTERNATIONAL, INC.	011924	262.50
J1288	PHILIPPINE VENDING CORPORATION	048756	10,175.67
J1289	PHILIPPINE VENDING CORPORATION	049180	9,581.94
J1290	PHILIPPINE VENDING CORPORATION	050262	9,263.19
J1291	PHILIPPINE VENDING CORPORATION	051869	9,263.19
J1356	PRODUCT PROVIDERS INC	27347	1,128.00
J1357	PRODUCT PROVIDERS INC	27567	1,128.00
J1362	QUARTZ BUSINESS PRODUCTS CORP	354756	1,679.46
J1363	QUARTZ BUSINESS PRODUCTS CORP	354757	6,163.93
J1364	QUARTZ BUSINESS PRODUCTS CORP	355532	2,253.21
J1365	QUARTZ BUSINESS PRODUCTS CORP	355683	538.93
J1366	QUARTZ BUSINESS PRODUCTS CORP	356810	353.04
J1367	QUARTZ BUSINESS PRODUCTS CORP	357687	1,383.21
J1368	QUARTZ BUSINESS PRODUCTS CORP	357688	141.96
J1369	QUARTZ BUSINESS PRODUCTS CORP	358029	1,383.21
J1370	QUARTZ BUSINESS PRODUCTS CORP	359107	1,030.18
J1371	QUARTZ BUSINESS PRODUCTS CORP	359774	1,383.21
J1372	QUARTZ BUSINESS PRODUCTS CORP	361731	127.50
J1373	QUARTZ BUSINESS PRODUCTS CORP	362064	2,712.86
J1374	QUARTZ BUSINESS PRODUCTS CORP	362828	648.21
J1391	ROADMAPS & BEYOND, INC.	0175	74,382.00
J1391	ROADMAPS & BEYOND, INC.	0176	81,774.00
J1392	ROADMAPS & BEYOND, INC.	0177	9,000.00

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1393	ROADMAPS & BEYOND, INC.	0178	7,920.00
J1394	ROADMAPS & BEYOND, INC.	0179	11,880.00
J1395	ROADMAPS & BEYOND, INC.	0186	14,400.00
J1396	ROADMAPS & BEYOND, INC.	0187	11,880.00
J1396	ROADMAPS & BEYOND, INC.	0188	11,880.00
J1395	ROADMAPS & BEYOND, INC.	0189	11,880.00
J1396	ROADMAPS & BEYOND, INC.	0190	20,760.00
J1397	ROADMAPS & BEYOND, INC.	0191	24,000.00
J1395	ROADMAPS & BEYOND, INC.	0192	9,000.00
J1403	SAN MIGUEL PROPERTIES INC	8323	398,733.43
J1404	SGV & CO.	58479	16,740.00
J1406	SGV & CO.	58968	22,704.42
J1407	SGV & CO.	59446	46,200.00
J1413	SGV & CO.	V57833	24,540.00
J1416	SHELLSOFT TECHNOLOGY CORPORATION	0646	1,671.43
J1417	SHELLSOFT TECHNOLOGY CORPORATION	0692	4,178.57
J1419	SINCLAIR KNIGHT MERZ (PHILIPPINES)	PS01764	49,020.00
J1420	SINCLAIR KNIGHT MERZ (PHILIPPINES)	PS01765	5,760.00
J1421	SKY COMPUTER AND OFFICE SUPPLIES	161700	60.00
J1422	SKY COMPUTER AND OFFICE SUPPLIES	161701	2,892.86
J1423	SKY COMPUTER AND OFFICE SUPPLIES	161777	150.00
J1424	SKY COMPUTER AND OFFICE SUPPLIES	161893	60.00
J1425	SKY COMPUTER AND OFFICE SUPPLIES	161974	5,062.50
J1426	SKY COMPUTER AND OFFICE SUPPLIES	161975	80.36
J1427	SKY COMPUTER AND OFFICE SUPPLIES	162459	5,062.50
J1428	SKY COMPUTER AND OFFICE SUPPLIES	163812	11,137.50
J1436	SOP PRINTING HOUSE	1857	7,200.00
J1438	SYNERGIA HUMAN CAPITAL SOLUTION	2008-06-001	2,400.00
J1440	SYNERGIA HUMAN CAPITAL SOLUTION	2008-07-004	15,900.00
J1449	THE CULINARY EXCHANGE INC	44661	423.21
J1450	THE CULINARY EXCHANGE INC	44675	2,750.89
J1457	TRIPLEX ENTERPRISES INC	1246973	32.54
J1458	TRIPLEX ENTERPRISES INC	1247146	65.08
J1459	TRIPLEX ENTERPRISES INC	1247147	162.70
J1460	TRIPLEX ENTERPRISES INC	1247674	5,128.12
J1461	TRIPLEX ENTERPRISES INC	1250893	5,246.25
J1463	ULTRALIGHT ELECTRICAL COMPONENT	24468	2,289.21
		Subtotal	***₱ 4,514,335.85***
Fourth Quarter			
J1490	ACCENT MICRO TECHNOLOGIES INC	091009	₱ 573.00
J1491	ACCENT MICRO TECHNOLOGIES INC	091126	439.29
J1492	ACCENT MICRO TECHNOLOGIES INC	091551	7,714.29
J1493	ACCENT MICRO TECHNOLOGIES INC	091764	4,285.71
J1494	ACCENT MICRO TECHNOLOGIES INC	091899	2,078.57
J1498	ACCENT MICRO TECHNOLOGIES INC	091966	439.29
J1499	ACCENT MICRO TECHNOLOGIES INC	091968	2,793.43
J1500	ACCENT MICRO TECHNOLOGIES INC	092023	1,178.57
J1504	ACCENT MICRO TECHNOLOGIES INC	092242	1,178.57
J1505	ACCENT MICRO TECHNOLOGIES INC	092243	750.00
J1507	ACCENT MICRO TECHNOLOGIES INC	092683	698.36
J1508	ACCENT MICRO TECHNOLOGIES INC	092684	6,235.71

CTA Case No. 8165 ANNEX B

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1510	ACCENT MICRO TECHNOLOGIES INC	092805	439.29
J1514	ACCENT MICRO TECHNOLOGIES INC	094879	698.36
J1515	ACCENT MICRO TECHNOLOGIES INC	095573	1,523.57
J1516	ACCENT MICRO TECHNOLOGIES INC	095786	11,357.14
J1517	ACCENT MICRO TECHNOLOGIES INC	096535	803.57
J1518	ACCENT MICRO TECHNOLOGIES INC	097021	1,178.57
J1530	AMERICAN EXPRESS TRANSNATIONAL	103010	15,845.09
J1531	AMERICAN EXPRESS TRANSNATIONAL	106615	15,845.09
J1532	AMERICAN EXPRESS TRANSNATIONAL	111704	15,845.09
J1533	AMERICAN EXPRESS TRANSNATIONAL	114451	15,845.09
J1535	ASIA SELECT INC	7788	1,092.87
J1536	ASIA SELECT INC	7897	800.19
J1537	ASIA SELECT INC	7952	994.20
J1538	ASIA SELECT INC	7984	1,049.67
J1539	ASIA SELECT INC	8103	1,444.62
J1539	ASIA SELECT INC	8111	2,099.34
J1687	CHEF CONCEPTS INCORPORATED	0164	1,076.40
J1688	CHEF CONCEPTS INCORPORATED	0165	4,140.00
J1688	CHEF CONCEPTS INCORPORATED	0166	3,353.40
J1687	CHEF CONCEPTS INCORPORATED	0167	1,080.00
J1688	CHEF CONCEPTS INCORPORATED	0168	3,105.00
J1689	CHEF CONCEPTS INCORPORATED	0169	3,643.20
J1693	CHEF CONCEPTS INCORPORATED	0170	952.20
J1692	CHEF CONCEPTS INCORPORATED	0172	2,070.00
J1692	CHEF CONCEPTS INCORPORATED	0174	1,656.00
J1690	CHEF CONCEPTS INCORPORATED	0175	2,235.60
J1691	CHEF CONCEPTS INCORPORATED	0176	4,554.00
J1692	CHEF CONCEPTS INCORPORATED	0177	993.60
J1695	CHEF CONCEPTS INCORPORATED	0178	1,159.20
J1693	CHEF CONCEPTS INCORPORATED	0179	952.20
J1695	CHEF CONCEPTS INCORPORATED	0180	3,353.40
J1694	CHEF CONCEPTS INCORPORATED	0181	7,455.60
J1695	CHEF CONCEPTS INCORPORATED	0182	2,070.00
J1696	CHEF CONCEPTS INCORPORATED	0183	1,473.09
J1697	CHEF CONCEPTS INCORPORATED	0184	910.80
J1698	CHEF CONCEPTS INCORPORATED	0185	3,864.00
J1699	CHEF CONCEPTS INCORPORATED	0188	12,032.40
J1699	CHEF CONCEPTS INCORPORATED	0189	2,401.20
J1699	CHEF CONCEPTS INCORPORATED	0190	455.40
J1715	D&W AD'S CORPORATION	230	177,000.00
J1716	DATACRAFT PHILIPPINES INC.	7710005773	2,855,514.45
J1717	DAVIS LANGDON & SEAH	7594	33,000.00
J1717	DAVIS LANGDON & SEAH	7763	45,600.00
J1718	DAVIS LANGDON & SEAH	7848	45,600.00
J1718	DAVIS LANGDON & SEAH	7969	45,600.00
J1719	DAVIS LANGDON & SEAH	8049	45,600.00
J1752	ELECTRONIC SECURITYSYSTEMS CO	7664	490.92
J1753	ELECTRONIC SECURITYSYSTEMS CO	7718	392.73
J1754	ELECTRONIC SECURITYSYSTEMS CO	7772	360.01
J1755	ELECTRONIC SECURITYSYSTEMS CO	7799	114.55
J1756	ePLDT INC.	0002295	264,000.00
J1757	ePLDT INC.	0002296	110,931.72
J1758	ePLDT INC.	0002690	13,476.84

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1759	ePLDT INC.	0002691	235.71
J1759	ePLDT INC.	0002692	239.40
J1759	ePLDT INC.	0002693	239.40
J1759	ePLDT INC.	0002694	239.40
J1759	ePLDT INC.	0002695	239.40
J1760	ePLDT INC.	0002696	264,000.00
J1758	ePLDT INC.	0002697	110,931.72
J1761	ePLDT INC.	0003012	13,476.84
J1762	ePLDT INC.	0003013	235.71
J1762	ePLDT INC.	0003014	239.40
J1763	ePLDT INC.	0003015	239.40
J1763	ePLDT INC.	0003016	239.40
J1763	ePLDT INC.	0003017	239.40
J1764	ePLDT INC.	0003018	264,000.00
J1765	ePLDT INC.	0003019	110,931.72
J1766	ePLDT INC.	0003355	13,476.84
J1767	ePLDT INC.	0003356	235.71
J1767	ePLDT INC.	0003357	239.40
J1767	ePLDT INC.	0003358	239.40
J1768	ePLDT INC.	0003359	239.40
J1768	ePLDT INC.	0003360	239.40
J1769	ePLDT INC.	0003361	264,000.00
J1770	ePLDT INC.	0003362	110,931.72
J1771	ePLDT INC.	0003665	13,476.84
J1772	ePLDT INC.	0003666	235.71
J1772	ePLDT INC.	0003667	239.40
J1773	ePLDT INC.	0003668	239.40
J1772	ePLDT INC.	0003669	239.40
J1772	ePLDT INC.	0003670	239.40
J1772	ePLDT INC.	0003671	264,000.00
J1774	ePLDT INC.	0003672	110,931.72
J1840	FUJI XEROX PHILIPPINES INC	84322	2,629.49
J1841	FUJI XEROX PHILIPPINES INC	113395	406.41
J1841	FUJI XEROX PHILIPPINES INC	113396	760.87
J1841	FUJI XEROX PHILIPPINES INC	113400	1,196.41
J1841	FUJI XEROX PHILIPPINES INC	113405	472.40
J1841	FUJI XEROX PHILIPPINES INC	113407	599.31
J1844	FUJI XEROX PHILIPPINES INC	115298	9,477.48
J1842	FUJI XEROX PHILIPPINES INC	116991	123.52
J1842	FUJI XEROX PHILIPPINES INC	116992	219.84
J1842	FUJI XEROX PHILIPPINES INC	116993	301.65
J1843	FUJI XEROX PHILIPPINES INC	117000	234.88
J1844	FUJI XEROX PHILIPPINES INC	117001	645.46
J1843	FUJI XEROX PHILIPPINES INC	117002	301.11
J1842	FUJI XEROX PHILIPPINES INC	117003	311.60
J1842	FUJI XEROX PHILIPPINES INC	117004	347.41
J1843	FUJI XEROX PHILIPPINES INC	117007	126.82
J1843	FUJI XEROX PHILIPPINES INC	117008	185.53
J1844	FUJI XEROX PHILIPPINES INC	117009	172.83
J1843	FUJI XEROX PHILIPPINES INC	117014	315.22
J1845	FUJI XEROX PHILIPPINES INC	117015	399.62
J1844	FUJI XEROX PHILIPPINES INC	117017	361.19
J1844	FUJI XEROX PHILIPPINES INC	117018	223.33

CTA Case No. 8165

ANNEX B

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1845	FUJI XEROX PHILIPPINES INC	117021	1,098.87
J1845	FUJI XEROX PHILIPPINES INC	117022	430.26
J1845	FUJI XEROX PHILIPPINES INC	117023	685.07
J1845	FUJI XEROX PHILIPPINES INC	117024	260.00
J1846	FUJI XEROX PHILIPPINES INC	84324	1,669.71
J1847	FUJI XEROX PHILIPPINES INC	121250	330.67
J1848	FUJI XEROX PHILIPPINES INC	121335	735.11
J1847	FUJI XEROX PHILIPPINES INC	121336	274.49
J1847	FUJI XEROX PHILIPPINES INC	121337	268.01
J1847	FUJI XEROX PHILIPPINES INC	121338	211.88
J1847	FUJI XEROX PHILIPPINES INC	121339	339.38
J1848	FUJI XEROX PHILIPPINES INC	121352	321.33
J1848	FUJI XEROX PHILIPPINES INC	121355	299.48
J1848	FUJI XEROX PHILIPPINES INC	121356	752.77
J1848	FUJI XEROX PHILIPPINES INC	121357	436.35
J1850	FYRELYN INDUSTRIES	3753	31,261.07
J1852	GLOBE TELECOM	8026408	204.00
J1853	GLOBE TELECOM	8026187	204.00
J1854	GLOBE TELECOM	8026192	204.00
J1855	GLOBE TELECOM	7028915	547.49
J1856	GLOBE TELECOM	3007145	204.00
J1857	GLOBE TELECOM	3007129	204.00
J1858	GLOBE TELECOM	3006297	204.00
J1859	GLOBE TELECOM	8013365	204.00
J1860	GLOBE TELECOM	8013368	204.00
J1861	GLOBE TELECOM	1014784	204.00
J1862	GLOBE TELECOM	8025198	204.00
J1863	GLOBE TELECOM	8025199	204.00
J1864	GLOBE TELECOM	8025200	128.57
J1865	GLOBE TELECOM	8025202	204.00
J1866	GLOBE TELECOM	8025203	204.00
J1867	GLOBE TELECOM	8025204	204.00
J1868	GLOBE TELECOM	8025205	204.00
J1869	GLOBE TELECOM	8023850	547.49
J1870	GLOBE TELECOM	8023851	547.49
J1871	GLOBE TELECOM	8023853	204.00
J1872	GLOBE TELECOM	8023854	204.00
J1873	GLOBE TELECOM	8023855	204.00
J1874	GLOBE TELECOM	8023856	204.00
J1875	GLOBE TELECOM	8023857	204.00
J1876	GLOBE TELECOM	8025175	204.00
J1877	GLOBE TELECOM	8025179	204.00
J1878	GLOBE TELECOM	8025178	204.00
J1879	GLOBE TELECOM	8025180	204.00
J1880	GLOBE TELECOM	8025183	204.00
J1881	GLOBE TELECOM	8026203	204.00
J1882	GLOBE TELECOM	8026204	204.00
J1883	GLOBE TELECOM	8026205	204.00
J1884	GLOBE TELECOM	8026206	267.86
J1885	GLOBE TELECOM	8026207	204.00
J1886	GLOBE TELECOM	8026208	204.00
J1887	GLOBE TELECOM	8026209	204.00
J1888	GLOBE TELECOM	8026210	204.00

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1889	GLOBE TELECOM	8026211	204.00
J1890	GLOBE TELECOM	8026212	204.00
J1891	GLOBE TELECOM	8026118	204.00
J1892	GLOBE TELECOM	8026120	204.00
J1893	GLOBE TELECOM	8026121	204.00
J1894	GLOBE TELECOM	8026122	204.00
J1895	GLOBE TELECOM	8026123	204.00
J1896	GLOBE TELECOM	8026124	204.00
J1897	GLOBE TELECOM	8026125	192.86
J1898	GLOBE TELECOM	8026127	204.00
J1899	GLOBE TELECOM	8026128	204.00
J1900	GLOBE TELECOM	7028906	204.00
J1901	GLOBE TELECOM	6031989	58.06
J1902	GLOBE TELECOM	8023863	547.49
J1903	GLOBE TELECOM	7028926	204.00
J1904	GLOBE TELECOM	6031856	547.49
J1905	GLOBE TELECOM	6031857	204.00
J1906	GLOBE TELECOM	8011130	267.86
J1907	GLOBE TELECOM	7029094	204.00
J1908	GLOBE TELECOM	6031967	267.86
J1909	GLOBE TELECOM	7028897	204.00
J1910	GLOBE TELECOM	7028896	204.00
J1911	GLOBE TELECOM	7028893	204.00
J1912	GLOBE TELECOM	7028929	204.00
J1913	GLOBE TELECOM	7028931	204.00
J1914	GLOBE TELECOM	5015268	204.00
J1915	GLOBE TELECOM	5015271	192.86
J1916	GLOBE TELECOM	5015274	204.00
J1917	GLOBE TELECOM	8023849	204.00
J1918	GLOBE TELECOM	8025197	204.00
J1919	GLOBE TELECOM	8026229	133.02
J1920	GLOBE TELECOM	6031855	204.00
J1921	GLOBE TELECOM	1014787	128.57
J1922	GLOBE TELECOM	1014783	204.00
J1923	GLOBE TELECOM	8025172	128.57
J1924	GLOBE TELECOM	7028928	204.00
J1925	GLOBE TELECOM	5015269	128.57
J1926	GLOBE TELECOM	6031953	128.57
J1927	GLOBE TELECOM	6031952	204.00
J1928	GLOBE TELECOM	1014785	128.57
J1929	GLOBE TELECOM	6034826	128.57
J1930	GLOBE TELECOM	8026189	267.86
J1931	GLOBE TELECOM	8026199	204.00
J1932	GLOBE TELECOM	8025195	204.00
J1933	GLOBE TELECOM	8025196	204.00
J1934	GLOBE TELECOM	8026276	204.00
J1935	GLOBE TELECOM	8026277	204.00
J1936	GLOBE TELECOM	8026278	204.00
J1937	GLOBE TELECOM	8023927	204.00
J1938	GLOBE TELECOM	3006304	204.00
J1939	GLOBE TELECOM	3006302	204.00
J1940	GLOBE TELECOM	3006300	204.00
J1941	GLOBE TELECOM	8025184	204.00

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1942	GLOBE TELECOM	8025185	192.86
J1943	GLOBE TELECOM	8025186	204.00
J1944	GLOBE TELECOM	8025187	204.00
J1945	GLOBE TELECOM	8025188	590.70
J1946	GLOBE TELECOM	8025189	204.00
J1947	GLOBE TELECOM	8025190	128.57
J1948	GLOBE TELECOM	8025191	192.86
J1949	GLOBE TELECOM	8025192	204.00
J1950	GLOBE TELECOM	8025193	192.86
J1951	GLOBE TELECOM	8025194	204.00
J1952	GLOBE TELECOM	8026195	204.00
J1953	GLOBE TELECOM	8026253	204.00
J1954	GLOBE TELECOM	8026254	204.00
J1955	GLOBE TELECOM	8026255	204.00
J1956	GLOBE TELECOM	8026256	204.00
J1957	GLOBE TELECOM	8026257	204.00
J1958	GLOBE TELECOM	8026258	204.00
J1959	GLOBE TELECOM	8026259	204.00
J1960	GLOBE TELECOM	8026261	128.57
J1961	GLOBE TELECOM	8026262	128.57
J1962	GLOBE TELECOM	8026264	128.57
J1963	GLOBE TELECOM	8026265	128.57
J1964	GLOBE TELECOM	8026266	204.00
J1965	GLOBE TELECOM	8026272	204.00
J1966	GLOBE TELECOM	8026273	204.00
J1967	GLOBE TELECOM	8026275	204.00
J1968	GLOBE TELECOM	3006316	204.00
J1969	GLOBE TELECOM	8026194	204.00
J1970	GLOBE TELECOM	8026196	204.00
J1971	GLOBE TELECOM	8025176	128.57
J1972	GLOBE TELECOM	3006303	204.00
J1973	GLOBE TELECOM	30073	204.00
J1974	GLOBE TELECOM	6034829	204.00
J1975	GLOBE TELECOM	8013367	490.67
J1976	GLOBE TELECOM	8026188	204.00
J1977	GLOBE TELECOM	8026202	204.00
J1978	GLOBE TELECOM	3007142	188.57
J1979	GLOBE TELECOM	3007124	204.00
J1980	GLOBE TELECOM	8014652	590.70
J1981	GLOBE TELECOM	8025174	204.00
J1982	GLOBE TELECOM	5015262	547.49
J1983	GLOBE TELECOM	5015264	547.49
J1984	GLOBE TELECOM	5015263	547.49
J1985	GLOBE TELECOM	6031951	192.86
J1986	GLOBE TELECOM	7028905	204.00
J1987	GLOBE TELECOM	8023861	547.49
J1988	GLOBE TELECOM	8023862	204.00
J1989	GLOBE TELECOM	8023864	204.00
J1990	GLOBE TELECOM	8023865	204.00
J1991	GLOBE TELECOM	7028920	192.86
J1992	GLOBE TELECOM	8023946	204.00
J1993	GLOBE TELECOM	8023860	547.49
J1994	GLOBE TELECOM	7028927	204.00

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1995	GLOBE TELECOM	8023866	204.00
J1996	GLOBE TELECOM	8023867	204.00
J1997	GLOBE TELECOM	8023868	204.00
J1998	GLOBE TELECOM	7028855	204.00
J1999	GLOBE TELECOM	8023869	204.00
J2000	GLOBE TELECOM	7028918	114.75
J2001	GLOBE TELECOM	7028895	204.00
J2002	GLOBE TELECOM	7028894	204.00
J2003	GLOBE TELECOM	7028930	204.00
J2004	GLOBE TELECOM	7028932	204.00
J2005	GLOBE TELECOM	5015266	204.00
J2006	GLOBE TELECOM	7028935	204.00
J2007	GLOBE TELECOM	7028919	204.00
J2008	GLOBE TELECOM	5015279	204.00
J2009	GLOBE TELECOM	5015278	204.00
J2010	GLOBE TELECOM	5015276	204.00
J2011	GLOBE TELECOM	5015261	210.00
J2012	GLOBE TELECOM	7028921	204.00
J2013	GLOBE TELECOM	7028923	204.00
J2014	GLOBE TELECOM	7028703	547.49
J2015	GLOBE TELECOM	8023858	204.00
J2016	GLOBE TELECOM	7028934	204.00
J2017	GLOBE TELECOM	5015265	210.00
J2018	GLOBE TELECOM	8023843	204.00
J2019	GLOBE TELECOM	8023844	547.49
J2020	GLOBE TELECOM	8023845	204.00
J2021	GLOBE TELECOM	8023846	547.49
J2022	GLOBE TELECOM	8023848	204.00
J2023	GLOBE TELECOM	8023859	547.49
J2024	GLOBE TELECOM	8026409	204.00
J2025	GLOBE TELECOM	6034828	188.57
J2026	GLOBE TELECOM	8023928	192.86
J2027	GLOBE TELECOM	119434	590.70
J2028	GLOBE TELECOM	8025169	204.00
J2029	GLOBE TELECOM	8025170	267.86
J2030	GLOBE TELECOM	8025171	267.86
J2031	GLOBE TELECOM	8025181	204.00
J2032	GLOBE TELECOM	8026126	204.00
J2033	GLOBE TELECOM	8011131	547.49
J2034	GLOBE TELECOM	1014786	216.43
J2035	GLOBE TELECOM	8026213	540.69
J2036	GLOBE TELECOM	8026198	204.00
J2037	GLOBE TELECOM	8026197	204.00
J2038	GLOBE TELECOM	8026200	204.00
J2039	GLOBE TELECOM	8026201	204.00
J2040	GLOBE TELECOM	6031977	128.57
J2041	GLOBE TELECOM	8023928	192.86
J2042	GLOBE TELECOM	7028925	128.57
J2043	GLOBE TELECOM	7028916	128.57
J2044	GLOBE TELECOM	6031969	204.00
J2045	GLOBE TELECOM	6031855	204.00
J2046	GLOBE TELECOM	8023930	128.57
J2047	GLOBE TELECOM	8023842	2,789.22

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J2048	GLOBE TELECOM	7028924	204.00
J2049	GLOBE TELECOM	8023847	92.13
J2050	GLOBE TELECOM	119435	204.00
J2051	GLOBE TELECOM	8026191	540.69
J2052	GLOBE TELECOM	7029915	204.00
J2053	GLOBE TELECOM	7029919	204.00
J2054	GLOBE TELECOM	7029920	503.83
J2055	GLOBE TELECOM	7029921	204.00
J2056	GLOBE TELECOM	8025163	204.00
J2057	GLOBE TELECOM	8025164	204.00
J2058	GLOBE TELECOM	8025165	192.86
J2059	GLOBE TELECOM	8025166	204.00
J2060	GLOBE TELECOM	8025168	204.00
J2061	GLOBE TELECOM	8025162	204.00
J2062	GLOBE TELECOM	8025161	503.83
J2063	GLOBE TELECOM	8025207	204.00
J2064	GLOBE TELECOM	8026287	540.69
J2065	GLOBE TELECOM	8026267	204.00
J2066	GLOBE TELECOM	8023929	300.52
J2067	GLOBE TELECOM	8023933	128.57
J2068	GLOBE TELECOM	8023944	204.72
J2069	GLOBE TELECOM	7029922	204.00
J2070	GLOBE TELECOM	8026281	204.00
J2071	GLOBE TELECOM	8026280	204.00
J2072	GLOBE TELECOM	8026279	185.44
J2073	GLOBE TELECOM	8026274	204.00
J2074	GLOBE TELECOM	8026260	204.00
J2075	GLOBE TELECOM	8025201	204.00
J2076	GLOBE TELECOM	3006296	590.70
J2077	GLOBE TELECOM	3006305	137.94
J2078	GLOBE TELECOM	6031998	204.00
J2079	GLOBE TELECOM	8023941	204.00
J2080	GLOBE TELECOM	6032004	204.00
J2081	GLOBE TELECOM	6031993	128.57
J2082	GLOBE TELECOM	6031994	128.57
J2083	GLOBE TELECOM	6031997	128.57
J2093	HOFFSMAN SYSTEMATIC DESIGNS, I	5762	4,125.60
J2094	HOFFSMAN SYSTEMATIC DESIGNS, I	5825	4,125.60
J2099	INNOVE COMMUNICATIONS, INC.	239032	160.18
J2100	INNOVE COMMUNICATIONS, INC.	239039	160.18
J2101	INNOVE COMMUNICATIONS, INC.	245109	160.18
J2102	INNOVE COMMUNICATIONS, INC.	240391	213.75
J2103	INNOVE COMMUNICATIONS, INC.	240740	160.18
J2104	INNOVE COMMUNICATIONS, INC.	240741	160.58
J2105	INNOVE COMMUNICATIONS, INC.	240398	160.18
J2106	INNOVE COMMUNICATIONS, INC.	240387	160.18
J2107	INNOVE COMMUNICATIONS, INC.	245102	143.37
J2108	INNOVE COMMUNICATIONS, INC.	244271	19,387.20
J2109	INNOVE COMMUNICATIONS, INC.	244270	18,000.00
J2110	INNOVE COMMUNICATIONS, INC.	239654	160.18
J2111	INNOVE COMMUNICATIONS, INC.	239655	160.18
J2112	INNOVE COMMUNICATIONS, INC.	237685	18,136.41
J2113	INNOVE COMMUNICATIONS, INC.	248936	213.75

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J2114	INNOVE COMMUNICATIONS, INC.	248940	282.12
J2115	INNOVE COMMUNICATIONS, INC.	248938	160.18
J2116	INNOVE COMMUNICATIONS, INC.	249278	138.75
J2117	INNOVE COMMUNICATIONS, INC.	243899	160.18
J2118	INNOVE COMMUNICATIONS, INC.	243521	106.61
J2119	INNOVE COMMUNICATIONS, INC.	242264	160.18
J2120	INNOVE COMMUNICATIONS, INC.	242265	160.18
J2121	INNOVE COMMUNICATIONS, INC.	248908	160.18
J2122	INNOVE COMMUNICATIONS, INC.	248933	1,121.25
J2123	INNOVE COMMUNICATIONS, INC.	246336	160.18
J2124	INNOVE COMMUNICATIONS, INC.	247221	106.61
J2125	INNOVE COMMUNICATIONS, INC.	248941	138.75
J2126	INNOVE COMMUNICATIONS, INC.	248347	139.11
J2127	INNOVE COMMUNICATIONS, INC.	248348	160.18
J2128	INNOVE COMMUNICATIONS, INC.	246337	148.00
J2129	INNOVE COMMUNICATIONS, INC.	248939	139.11
J2130	INNOVE COMMUNICATIONS, INC.	248920	160.18
J2131	INNOVE COMMUNICATIONS, INC.	248922	138.75
J2132	INNOVE COMMUNICATIONS, INC.	248924	147.70
J2133	INNOVE COMMUNICATIONS, INC.	248932	160.18
J2134	INNOVE COMMUNICATIONS, INC.	248926	160.18
J2135	INNOVE COMMUNICATIONS, INC.	247896	138.75
J2136	INNOVE COMMUNICATIONS, INC.	247897	18,000.00
J2137	INNOVE COMMUNICATIONS, INC.	247015	160.18
J2138	INNOVE COMMUNICATIONS, INC.	240386	160.18
J2139	INNOVE COMMUNICATIONS, INC.	245104	160.18
J2140	INNOVE COMMUNICATIONS, INC.	245103	160.18
J2141	INNOVE COMMUNICATIONS, INC.	245105	143.37
J2142	INNOVE COMMUNICATIONS, INC.	240393	160.18
J2143	INNOVE COMMUNICATIONS, INC.	240394	160.18
J2144	INNOVE COMMUNICATIONS, INC.	240397	18,000.00
J2145	INNOVE COMMUNICATIONS, INC.	245099	148.00
J2146	INNOVE COMMUNICATIONS, INC.	245101	143.37
J2147	INNOVE COMMUNICATIONS, INC.	248923	134.40
J2148	INNOVE COMMUNICATIONS, INC.	248911	156.65
J2149	INNOVE COMMUNICATIONS, INC.	248909	147.70
J2150	INNOVE COMMUNICATIONS, INC.	248910	138.75
J2151	INNOVE COMMUNICATIONS, INC.	244269	160.18
J2152	INNOVE COMMUNICATIONS, INC.	245100	148.00
J2153	INNOVE COMMUNICATIONS, INC.	248921	138.75
J2154	INNOVE COMMUNICATIONS, INC.	245106	152.62
J2155	INNOVE COMMUNICATIONS, INC.	245100	148.00
J2156	INNOVE COMMUNICATIONS, INC.	246870	143.37
J2157	INNOVE COMMUNICATIONS, INC.	247898	19,387.20
J2158	INNOVE COMMUNICATIONS, INC.	247014	160.18
J2159	INNOVE COMMUNICATIONS, INC.	248937	160.18
J2160	INNOVE COMMUNICATIONS, INC.	248934	148.00
J2161	INNOVE COMMUNICATIONS, INC.	237682	6,430.80
J2162	INNOVE COMMUNICATIONS, INC.	248921	138.75
J2163	INNOVE COMMUNICATIONS, INC.	243900	160.18
J2164	INNOVE COMMUNICATIONS, INC.	243520	156.65
J2165	INNOVE COMMUNICATIONS, INC.	243519	161.13
J2166	INNOVE COMMUNICATIONS, INC.	237683	160.18

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J2167	INNOVE COMMUNICATIONS, INC.	237684	18,000.00
J2168	INNOVE COMMUNICATIONS, INC.	247017	152.62
J2169	INNOVE COMMUNICATIONS, INC.	247019	152.62
J2170	INNOVE COMMUNICATIONS, INC.	249276	138.75
J2171	INNOVE COMMUNICATIONS, INC.	249274	138.75
J2172	INNOVE COMMUNICATIONS, INC.	244268	160.18
J2173	INNOVE COMMUNICATIONS, INC.	240390	19,387.20
J2174	INNOVE COMMUNICATIONS, INC.	240384	106.61
J2175	INNOVE COMMUNICATIONS, INC.	245109	213.75
J2176	INNOVE COMMUNICATIONS, INC.	244269	160.18
J2178	JOBSTREET.COM PHILIPPINES INC.	PHQC/0810/401	18,000.00
J2207	MANABAT SANAGUSTIN & CO., CPAs	31765	19,800.00
J2207	MANABAT SANAGUSTIN & CO., CPAs	31767	19,800.00
J2210	MANILA BULLETIN PUBLISHING CORP	6198515&6	74,882.18
J2212	MAXICARE HEALTHCARE CORP	101763101080034	10.45
J2214	MEC NETWORKS CORPORATION	002637	20,571.43
J2220	MERCURY DRUG CORPORATION	28359560	3,565.98
J2221	MERCURY DRUG CORPORATION	28359561	2,595.59
J2222	MERCURY DRUG CORPORATION	28359562	1,323.16
J2223	MERCURY DRUG CORPORATION	28360603	489.00
J2224	MERCURY DRUG CORPORATION	28360604	3,233.57
J2225	MERCURY DRUG CORPORATION	28360605	974.73
J2227	METRO PARKING MNGT (PHILS) INC	002689	883.93
J2230	MICRO-D INTERNATIONAL, INC.	011867	12,119.54
J2231	MICRO-D INTERNATIONAL, INC.	011882	13,697.15
J2232	MICRO-D INTERNATIONAL, INC.	012160	10,538.72
J2233	MICRO-D INTERNATIONAL, INC.	012161	1,776.69
J2234	MICRO-D INTERNATIONAL, INC.	012370	9,732.82
J2235	MICRO-D INTERNATIONAL, INC.	012371	12,949.96
J2236	MICRO-D INTERNATIONAL, INC.	012372	1,997.27
J2237	MICRO-D INTERNATIONAL, INC.	012506	16,415.58
J2238	MICRO-D INTERNATIONAL, INC.	012509	2,701.01
J2239	MICRO-D INTERNATIONAL, INC.	012521	16,604.65
J2240	MICRO-D INTERNATIONAL, INC.	012522	3,523.98
J2241	MICRO-D INTERNATIONAL, INC.	012617	417.86
J2242	MICRO-D INTERNATIONAL, INC.	012619	79,180.71
J2243	MICRO-D INTERNATIONAL, INC.	012620	1,114.29
J2244	MICRO-D INTERNATIONAL, INC.	012621	2,571.43
J2245	MICRO-D INTERNATIONAL, INC.	012641	278.57
J2246	MICRO-D INTERNATIONAL, INC.	012652	171.43
J2247	MICRO-D INTERNATIONAL, INC.	012653	557.14
J2248	MICRO-D INTERNATIONAL, INC.	012654	1,516.74
J2249	MICRO-D INTERNATIONAL, INC.	012662	125,277.60
J2250	MICRO-D INTERNATIONAL, INC.	012663	18,510.58
J2251	MICRO-D INTERNATIONAL, INC.	012664	126,475.04
J2252	MICRO-D INTERNATIONAL, INC.	012665	13,657.68
J2253	MICRO-D INTERNATIONAL, INC.	012666	125,338.69
J2254	MICRO-D INTERNATIONAL, INC.	012667	8,576.08
J2255	MICRO-D INTERNATIONAL, INC.	012779	14,930.96
J2256	MICRO-D INTERNATIONAL, INC.	012780	2,009.36
J2257	MICRO-D INTERNATIONAL, INC.	12502	7,769.90
J2258	MICRO-D INTERNATIONAL, INC.	12524	2,617.23
J2259	MICRO-D INTERNATIONAL, INC.	12615	96.43

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J2260	MICRO-D INTERNATIONAL, INC.	12616	150.00
J2261	MICRO-D INTERNATIONAL, INC.	12618	964.29
J2270	PHILIPPINE VENDING CORPORATION	051823	9,603.02
J2271	PHILIPPINE VENDING CORPORATION	053137	9,049.89
J2272	PHILIPPINE VENDING CORPORATION	053138	9,263.19
J2273	PHILIPPINE VENDING CORPORATION	053965	9,763.17
J2274	PHILIPPINE VENDING CORPORATION	056620	9,718.38
J2347	QUARTZ BUSINESS PRODUCTS CORP	362542	3,721.07
J2348	QUARTZ BUSINESS PRODUCTS CORP	364560	2,442.86
J2349	QUARTZ BUSINESS PRODUCTS CORP	365142	2,281.07
J2350	QUARTZ BUSINESS PRODUCTS CORP	365700	551.25
J2351	QUARTZ BUSINESS PRODUCTS CORP	366050	10,073.57
J2352	QUARTZ BUSINESS PRODUCTS CORP	367696	1,479.64
J2353	QUARTZ BUSINESS PRODUCTS CORP	368878	543.75
J2354	QUARTZ BUSINESS PRODUCTS CORP	368879	1,395.00
J2355	QUARTZ BUSINESS PRODUCTS CORP	371378	944.46
J2356	QUARTZ BUSINESS PRODUCTS CORP	372072	583.39
J2358	R.S. BERNALDO & ASSOCIATES	14143	3,600.00
J2359	R.S. BERNALDO & ASSOCIATES	14224	3,600.00
J2371	RENTOKIL INITIAL	0084246	1,815.53
J2372	RENTOKIL INITIAL	0084553	1,810.47
J2373	RENTOKIL INITIAL	0086255	1,326.76
J2374	RENTOKIL INITIAL	0087792	3,648.00
J2375	RENTOKIL INITIAL	0090038	1,399.11
J2376	RENTOKIL INITIAL	0090526	300.00
J2377	RENTOKIL INITIAL	0090545	720.00
J2378	RENTOKIL INITIAL	0090546	720.00
J2380	RENTOKIL INITIAL	0090558	1,628.48
J2381	RENTOKIL INITIAL	0090559	501.07
J2382	RENTOKIL INITIAL	0090560	515.16
J2383	RENTOKIL INITIAL	0090561	1,674.19
J2384	RENTOKIL INITIAL	0090610	3,113.95
J2385	RENTOKIL INITIAL	0090626	300.00
J2386	ROADMAPS & BEYOND, INC.	0194	24,000.00
J2386	ROADMAPS & BEYOND, INC.	0195	24,000.00
J2386	ROADMAPS & BEYOND, INC.	0196	11,880.00
J2386	ROADMAPS & BEYOND, INC.	0197	11,880.00
J2386	ROADMAPS & BEYOND, INC.	0198	7,920.00
J2387	ROADMAPS & BEYOND, INC.	0199	11,880.00
J2387	ROADMAPS & BEYOND, INC.	0200	11,880.00
J2388	ROADMAPS & BEYOND, INC.	0201	24,000.00
J2389	ROADMAPS & BEYOND, INC.	0204	7,920.00
J2389	ROADMAPS & BEYOND, INC.	0205	11,880.00
J2389	ROADMAPS & BEYOND, INC.	0206	11,880.00
J2390	ROADMAPS & BEYOND, INC.	0208	87,000.00
J2391	ROADMAPS & BEYOND, INC.	0209	24,000.00
J2392	ROADMAPS & BEYOND, INC.	0211	12,000.00
J2392	ROADMAPS & BEYOND, INC.	0212	12,000.00
J2392	ROADMAPS & BEYOND, INC.	0213	12,000.00
J2393	ROADMAPS & BEYOND, INC.	0214	2,400.00
J2393	ROADMAPS & BEYOND, INC.	0215	5,400.00
J2393	ROADMAPS & BEYOND, INC.	0216	5,400.00
J2393	ROADMAPS & BEYOND, INC.	0217	9,600.00

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)
for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J2393	ROADMAPS & BEYOND, INC.	0218	9,600.00
J2394	ROADMAPS & BEYOND, INC.	0219	4,800.00
J2394	ROADMAPS & BEYOND, INC.	0220	4,800.00
J2394	ROADMAPS & BEYOND, INC.	0221	9,600.00
J2394	ROADMAPS & BEYOND, INC.	0222	9,600.00
J2295	ROADMAPS & BEYOND, INC.	0223	9,600.00
J2295	ROADMAPS & BEYOND, INC.	0224	9,600.00
J2394	ROADMAPS & BEYOND, INC.	0225	9,600.00
J2394	ROADMAPS & BEYOND, INC.	0226	9,600.00
J2404	SGV & CO.	59463	3,762.00
J2405	SGV & CO.	60884	7,524.00
J2406	SGV & CO.	61023	38,940.00
J2407	SGV & CO.	PRF 10/6/08	1,200.00
J2408	SGV & CO.	PRF 12/17/08	720.00
J2409	SHELLSOFT TECHNOLOGY CORPORATION	0596	835.71
J2410	SHELLSOFT TECHNOLOGY CORPORATION	0690	835.71
J2411	SHELLSOFT TECHNOLOGY CORPORATION	1035	4,465.71
J2412	SHELLSOFT TECHNOLOGY CORPORATION	1065	22,644.32
J2413	SHELLSOFT TECHNOLOGY CORPORATION	1107	87,324.00
J2414	SHELLSOFT TECHNOLOGY CORPORATION	1108	497,088.00
J2415	SHELLSOFT TECHNOLOGY CORPORATION	1212	6,026.79
J2419	SKY COMPUTER AND OFFICE SUPPLIES	164421	1,446.43
J2420	SKY COMPUTER AND OFFICE SUPPLIES	164707	5,062.50
J2421	SKY COMPUTER AND OFFICE SUPPLIES	166083	11,137.50
J2422	SKY COMPUTER AND OFFICE SUPPLIES	166146	5,062.50
J2423	SKY COMPUTER AND OFFICE SUPPLIES	166823	380.36
J2424	SKY COMPUTER AND OFFICE SUPPLIES	166824	300.00
J2425	SKY COMPUTER AND OFFICE SUPPLIES	167420	70.71
J2426	SKY COMPUTER AND OFFICE SUPPLIES	167463	2,892.86
J2427	SKY COMPUTER AND OFFICE SUPPLIES	167639	5,062.50
J2428	SKY COMPUTER AND OFFICE SUPPLIES	168721	11,137.50
J2444	SOLUTIONS INCORPORATED	00937	16,800.00
J2445	SOLUTIONS INCORPORATED	00947	25,200.00
J2446	SOP PRINTING HOUSE	1912	1,714.29
J2447	SOP PRINTING HOUSE	1946	37.50
J2448	SOP PRINTING HOUSE	1951	1,147.50
J2449	SOP PRINTING HOUSE	1952	765.00
J2450	SOP PRINTING HOUSE	1953	765.00
J2451	SOP PRINTING HOUSE	1954	191.25
J2452	SOP PRINTING HOUSE	1955	3,750.00
J2453	SOP PRINTING HOUSE	1980	610.71
J2454	SOP PRINTING HOUSE	1985	701.25
J2455	SOP PRINTING HOUSE	2000	1,767.86
J2456	SOP PRINTING HOUSE	2017	610.71
J2457	SOP PRINTING HOUSE	2027	1,083.75
J2458	SOP PRINTING HOUSE	2062	127.50
J2460	SYNERGIA HUMAN CAPITAL SOLUTIONS, INC.	2008-09-001	2,400.00
J2460	SYNERGIA HUMAN CAPITAL SOLUTIONS, INC.	2008-09-002	22,200.00
J2460	SYNERGIA HUMAN CAPITAL SOLUTIONS, INC.	2008-09-003	2,400.00
J2462	SYNERGIA HUMAN CAPITAL SOLUTIONS, INC.	2008-09-004	16,212.00
J2461	SYNERGIA HUMAN CAPITAL SOLUTIONS, INC.	2008-10-003	2,400.00
J2459	SYNERGIA HUMAN CAPITAL SOLUTIONS, INC.	2008-11-001	2,400.00
J2468	THE CULINARY EXCHANGE INC	45551	634.82

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.

Substantiated Input VAT Claim (Per this Court's findings)

for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J2469	THE CULINARY EXCHANGE INC	45561	846.43
J2470	THE CULINARY EXCHANGE INC	46561	1,269.64
		Subtotal	₱ ***7,777,599.87***
Third Quarter - Purchases of capital goods exceeding ₱ 1 million			**Amortization**
J333	ACCENT MICRO TECHNOLOGIES INC	087253	₱ 642.86
J335	ACCENT MICRO TECHNOLOGIES INC	088231	482.14
J337	ACCENT MICRO TECHNOLOGIES INC	088463	10,402.50
J338	ACCENT MICRO TECHNOLOGIES INC	088475	2,155.50
J339	ACCENT MICRO TECHNOLOGIES INC	088476	760.71
J340	ACCENT MICRO TECHNOLOGIES INC	088535	8,605.50
J341	ACCENT MICRO TECHNOLOGIES INC	088960	428.57
J344	ACCENT MICRO TECHNOLOGIES INC	089083	535.71
J345	ACCENT MICRO TECHNOLOGIES INC	089084	10,402.50
J348	ACCENT MICRO TECHNOLOGIES INC	089242	1,125.86
J349	ACCENT MICRO TECHNOLOGIES INC	089243	698.36
J350	ACCENT MICRO TECHNOLOGIES INC	089248	1,264.29
J351	ACCENT MICRO TECHNOLOGIES INC	089250	1,264.29
J352	ACCENT MICRO TECHNOLOGIES INC	089287	2,678.57
J355	ACCENT MICRO TECHNOLOGIES INC	089492	439.29
J357	ACCENT MICRO TECHNOLOGIES INC	089672	375.00
J358	ACCENT MICRO TECHNOLOGIES INC	089679	21,864.86
J360	ACCENT MICRO TECHNOLOGIES INC	089689	71,060.79
J362	ACCENT MICRO TECHNOLOGIES INC	089841	1,339.29
J363	ACCENT MICRO TECHNOLOGIES INC	089939	1,659.64
J367	ACCENT MICRO TECHNOLOGIES INC	090192	2,678.57
J368	ACCENT MICRO TECHNOLOGIES INC	090202	11,539.29
J369	ACCENT MICRO TECHNOLOGIES INC	090223	1,448.36
J371	ACCENT MICRO TECHNOLOGIES INC	090271	8,314.29
J373	ACCENT MICRO TECHNOLOGIES INC	090376	2,078.57
J377	ACCENT MICRO TECHNOLOGIES INC	090537	439.29
J378	ACCENT MICRO TECHNOLOGIES INC	090538	267.86
		3rd quarter - Purchases of capital goods exceeding ₱ 1M	₱ ***164,952.46***
Fourth Quarter - Purchases of capital goods exceeding ₱ 1 million			**Amortization**
J1471	ACCENT MICRO TECHNOLOGIES INC	085858	₱ 2,680.50
J1472	ACCENT MICRO TECHNOLOGIES INC	086538	2,357.14
J1473	ACCENT MICRO TECHNOLOGIES INC	086824	25,608.86
J1474	ACCENT MICRO TECHNOLOGIES INC	087205	698.36
J1476	ACCENT MICRO TECHNOLOGIES INC	088477	2,080.50
J1478	ACCENT MICRO TECHNOLOGIES INC	089132	2,369.79
J1482	ACCENT MICRO TECHNOLOGIES INC	089832	7,071.43
J1483	ACCENT MICRO TECHNOLOGIES INC	089853	326,250.00
J1484	ACCENT MICRO TECHNOLOGIES INC	090378	4,157.14
J1485	ACCENT MICRO TECHNOLOGIES INC	090441	1,448.36
J1486	ACCENT MICRO TECHNOLOGIES INC	090535	439.29
J1487	ACCENT MICRO TECHNOLOGIES INC	090618	10,264.29
J1488	ACCENT MICRO TECHNOLOGIES INC	090634	3,857.14
J1489	ACCENT MICRO TECHNOLOGIES INC	090970	750.00
J1495	ACCENT MICRO TECHNOLOGIES INC	091900	2,078.57
J1496	ACCENT MICRO TECHNOLOGIES INC	091902	2,678.57
J1497	ACCENT MICRO TECHNOLOGIES INC	091936	18,278.57
J1501	ACCENT MICRO TECHNOLOGIES INC	092024	750.00
J1502	ACCENT MICRO TECHNOLOGIES INC	092240	1,178.57
J1503	ACCENT MICRO TECHNOLOGIES INC	092241	1,178.57

DEUTSCHE KNOWLEDGE SERVICES PTE. LTD.
Substantiated Input VAT Claim (Per this Court's findings)
for the quarters ending September 30, 2008 and December 31, 2008

Exhibit	Name of Supplier	Reference	Input Tax
Third Quarter			
J1506	ACCENT MICRO TECHNOLOGIES INC	092310	1,044.64
J1509	ACCENT MICRO TECHNOLOGIES INC	092725	15,041.57
J1511	ACCENT MICRO TECHNOLOGIES INC	092806	439.29
J1512	ACCENT MICRO TECHNOLOGIES INC	093328	698.36
J1513	ACCENT MICRO TECHNOLOGIES INC	094274	439.29
4th quarter - Purchases of capital goods exceeding ₱1M			₱ 433,838.80
		TOTAL	₱ 12,890,726.98