REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10634

PETRON CORPORATION,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF DECISION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. CLARISSA J. VIRTUDES-BABARAN
Bureau of Internal Revenue
Room 703, Litigation Division, BIR National Office Building
Sen.Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

DU-BALADAD AND ASSOCIATES
20th Floor, Chatham House Building
Rufino corner Valero Streets
Salcedo Village, Makati City

GREETINGS:

You are hereby notified by these presents that on **October 28 2024,** a Decision was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **October 29, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

FIRST DIVISION

PETRON CORPORATION, *Petitioner,*	**CTA Case No. 10634**
	Members:
- versus -	**DEL ROSARIO**, *P.J., Chairperson,* **BACORRO-VILLENA,** *and* **CUI-DAVID,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** OCT 2 8 2024 3:10PM

x---x

DECISION

DEL ROSARIO, P.J.:

Before this Court is a Petition for Review[1] filed on August 23, 2021 by petitioner Petron Corporation against respondent Commissioner of Internal Revenue, praying that judgment be rendered ordering respondent to refund in favor of petitioner the amount of ₱9,553,568.40 representing excise taxes paid during the period August 1, 2019 to December 31, 2019 for petitioner's imported lubricating oils and its additives which formed part of the finished goods that were subsequently sold and delivered to tax-exempt entities.

THE PARTIES

Petitioner is a domestic corporation duly organized and existing under Philippine law, with principal office address at the SMC Head Office Complex, 40 San Miguel Avenue, Mandaluyong City. It is registered with the Securities and Exchange Commission (SEC) under Company Registration No. 31171.[2] Petitioner is also registered with the Bureau of Internal Revenue (BIR) as shown in its BIR Certificate of

---

[1] CTA Docket, pp. 6-D to 6-AA.
[2] Exhibits "P-1" and "P-2", CTA Docket, pp. 435-453.

Registration No. OCN 8RC0000559947 with Tax Identification Number (TIN) No. 000-168-801-00000.[3]

Respondent, on the other hand, is the duly appointed Commissioner of Internal Revenue (CIR) empowered to perform the duties of his office, including among others, the duty to act on and approve claims for refund as provided by law. He may be served with summons, notices and other court processes at his office at the BIR National Office Building, Sen. Miriam P. Defensor-Santiago Avenue, Diliman, Quezon City.[4]

THE FACTS

On August 18, 2021,[5] petitioner filed with the Large Taxpayers Excise Audit Division II of the BIR, an application for tax refund in the total amount of ₱9,553,568.40, along with supporting documents, allegedly representing excise taxes paid on its importation of lubricating oils and its additives during the period August 1, 2019 to December 31, 2019, which were allegedly subsequently sold and delivered to various tax-exempt entities.[6]

Due to respondent's inaction over its administrative claim for refund, petitioner filed the present Petition for Review via electronic mail on August 23, 2021.[7]

On October 26, 2021, petitioner filed a Submission with Manifestation submitting the hard copies of its Petition for Review pursuant to CTA *En Banc* Resolution No. 4-2021.[8]

On February 2, 2022, within the extended period,[9] respondent filed his Answer,[10] raising the following Special and Administrative Defenses: *(i)* petitioner is not entitled to refund of excise taxes allegedly paid for the period August 1, 2019 to December 31, 2019, on its sales and deliveries of lubricating oils to tax-exempt entities in the amount of ₱9,553,568.40; *(ii)* Section 135 of the National Internal Revenue Code

---

[3] Exhibit "P-3", CTA Docket, pp. 454-455.
[4] Par. 1, Summary of Admitted Facts, Joint Stipulation of Facts and Issues (JSFI), CTA Docket, p. 229.
[5] Exhibit "P-6-2", CTA Docket, p. 472.
[6] Exhibit "P-6", CTA Docket, pp. 472-477.
[7] CTA Docket, pp. 6-A to 6-AA.
[8] CTA Docket, pp. 7-9.
[9] Resolution dated March 16, 2022, CTA Docket, p. 147.
[10] CTA Docket, pp. 126-134.

(NIRC) of 1997, as amended, does not grant exemption to sellers rather it provides for an enumeration wherein petroleum products when sold to international carriers and entities enumerated therein are exempt from excise tax; and, *(iii)* claims for refund of excise taxes paid is authorized only under Section 130(D) of the NIRC of 1997, as amended.

Respondent's Pre-Trial Brief[11] was filed on March 28, 2022 while petitioner's Pre-Trial Brief[12] was filed on May 4, 2022. The Pre-Trial Conference was held on May 12, 2022.[13]

On June 10, 2022, the parties filed their Joint Stipulation of Facts and Issues[14] which was approved by the Court in the Resolution dated June 22, 2022 thereby terminating the Pre-Trial.[15]

Upon motion[16] of petitioner, the Court commissioned Ms. Madonna Mia S. Dayego, as Independent Certified Public Accountant (ICPA), on July 5, 2022.[17]

On July 13, 2022, the Court issued the Pre-Trial Order.[18]

During trial, petitioner presented testimonial and documentary evidence. It presented the following witnesses: Atty. Ma. Clarissa C. Arguelles,[19] petitioner's Tax Manager; Mr. Edicel R. Bautista,[20] Plant Manager of petitioner's New Lube Oil Blending Plant (NLOBP); Mr. Jake Martin A. Magana,[21] petitioner's Commercial Services Supervisor; Mr. Bentley Raymond L. Elgincolin,[22] petitioner's Area Sales Manager – Lubes and Greases International and Key Accounts;

---

[11] CTA Docket, pp. 154-157.
[12] CTA Docket, pp. 161-179.
[13] Minutes of Hearing and Order dated May 12, 2022, CTA Docket, pp. 180-180-B and 181-181-B.
[14] CTA Docket, pp. 229-236.
[15] CTA Docket, p. 242.
[16] CTA Docket, pp. 217-221.
[17] CTA Docket, pp. 268-269.
[18] CTA Docket, pp. 277-296.
[19] Exhibit "P-30", Judicial Affidavit of Ma. Clarissa C. Arguelles, CTA Docket, pp. 46-60; and Minutes of Hearing dated July 5, 2022, CTA Docket, p. 268.
[20] Exhibit "P-32", Judicial Affidavit of Edicel R. Bautista, CTA Docket, pp. 75-84; and Minutes of Hearing dated July 5, 2022, CTA Docket, p. 268.
[21] Exhibit "P-36", Judicial Affidavit of Jake Martin A. Magana, CTA Docket, pp. 259-266; and Minutes of Hearing dated July 5, 2022, CTA Docket, p. 268.
[22] Exhibit "P-33", Judicial Affidavit of Bentley Raymond L. Elgincolin, CTA Docket, pp. 88-96; and Order dated September 6, 2022, CTA Docket, pp. 410-412.

Mr. Ronald Q. Chiong,[23] petitioner's Research and Development Manager and, Ms. Madonna Mia S. Dayego,[24] the Court-commissioned ICPA.

On September 27, 2022, petitioner filed its Formal Offer of Evidence.[25]

In the Resolution dated November 18, 2022,[26] petitioner's exhibits were admitted in evidence, except Exhibit "P-10", for not being found in the records of the case and for petitioner's failure to identify the same; and Exhibit "P-26" for petitioner's failure to identify the same. In the same Resolution, petitioner was deemed to have rested its case; and, considering respondent's manifestation in his Comment (Re: Formal Offer of Evidence) that he will not be presenting evidence,[27] the parties were directed to file their respective memoranda within thirty (30) days from receipt thereof.

On December 5, 2022, respondent filed his Memorandum.[28]

On December 9, 2022, petitioner filed a Motion for Reconsideration (Re: Resolution Dated November 18, 2022) with Motion to Defer Filing of Memorandum[29] praying for the admission of its Exhibits "P-10" and "P-26".

In the Resolution dated February 17, 2023,[30] the Court admitted the previously denied Exhibits "P-10" and "P-26" and ordered petitioner to file its memorandum within thirty (30) days from receipt thereof.

On March 29, 2023, petitioner filed its Memorandum[31] and an Omnibus Motion to Reopen Proceedings and Admit Supplemental Offer of Evidence (with Attached Supplemental Formal Offer of Evidence dated March 29, 2023).[32]

---

[23] Exhibit "P-34", Judicial Affidavit of Ronald Q. Chiong, CTA Docket, pp. 100-109; and Order dated September 6, 2022, CTA Docket, pp. 410-412.
[24] Exhibit "P-39", Judicial Affidavit of Madonna Mia S. Dayego, CTA Docket, pp. 341-372; and Order dated September 6, 2022, CTA Docket, pp. 410-412.
[25] CTA Docket, pp. 420-434.
[26] CTA Docket, pp. 495-496.
[27] CTA Docket, pp. 487-489.
[28] CTA Docket, pp. 497-504.
[29] CTA Docket, pp. 507-513.
[30] CTA Docket, pp. 525-527.
[31] CTA Docket, pp. 528-559.
[32] CTA Docket, pp. 560-567.

In the Resolution dated May 26, 2023,[33] the Court granted petitioner's Omnibus Motion and admitted and resolved its Supplemental Formal Offer of Evidence.[34] Petitioner's offered exhibits were mostly admitted but Exhibits "P-102-3-9" to "P-102-3-18", "P-103-2-20" to "P-103-2-22", "P-103-2-24" to "P-103-2-32", and "P-103-2-34" to "P-103-2-36" were denied for not being found in the records of the case. The Court also submitted the case for decision.

On June 14, 2023, petitioner filed a Motion for Reconsideration (with Motion for Leave to Recall the Independent Certified Public Accountant).[35] This was granted by the Court in the Resolution dated June 29, 2023,[36] which also recalled and set aside the Resolution dated May 26, 2023 with respect to the submission of this case for decision pending the resolution of petitioner's motion.

In the Resolution dated August 7, 2023,[37] the Court: *(i)* partially granted petitioner's Motion for Reconsideration; *(ii)* admitted Exhibits "P-102-3-9" to "P-102-3-18"; *(iii)* denied Exhibits "P-103-2-20" to "P-103-2-22", "P-103-2-24" to "P-103-2-32", and "P-103-2-34" to "P-103-2-36" for not being found in the records of the case; *(iv)* denied petitioner's Motion for Leave to Recall the ICPA; and, *(v)* submitted the case anew for decision.

On August 29, 2023, petitioner filed a Motion to Reopen Proceedings.[38]

In the Resolution dated October 26, 2023,[39] the Court: *(i)* partially granted petitioner's Motion to Reopen Proceedings; *(ii)* denied petitioner's prayer to reopen the case; *(iii)* admitted Exhibits "P-103-2-20" to "P-103-2-22", "P-103-2-24" to "P-103-2-32", and "P-103-2-34" to "P-103-2-36"; and, *(v)* submitted the case anew for decision.

ISSUE

The parties stipulated the following issue for the Court's resolution:

---

[33] CTA Docket, pp. 583-585.
[34] CTA Docket, pp. 568-576.
[35] CTA Docket, pp. 587-592.
[36] CTA Docket, p. 595.
[37] CTA Docket, pp. 601-602.
[38] CTA Docket, pp. 604-614.
[39] CTA Docket, pp. 629-631.

Whether petitioner is entitled to the refund in the amount of ₱9,553,568.40, representing excise taxes paid during the period August 1, 2019 to December 31, 2019 for its imported lubricating oils and its additives which were subsequently sold and delivered to tax-exempt entities.[40]

PARTIES' ARGUMENTS

Petitioner argues that: (i) both its administrative and judicial claims for refund were timely filed; (ii) the imported lubricating oils and its additives sold and delivered to tax-exempt entities are exempt from excise tax and any excise tax paid thereon is erroneous; (iii) subject imported lubricating oils and its additives were imported during the period August 1, 2019 to December 31, 2019 and petitioner paid the corresponding excise taxes therein; (iv) the volume and amount of imported lubricating oils transferred from the Bureau of Customs (BOC) to NLOBP and/or Pandacan Depot were accurate and properly supported; (v) the sales and deliveries of imported lubricating oils to its tax-exempt customers were accurate and adequately supported; and, (vi) it is entitled to a refund in the amount of ₱9,553,568.40, representing erroneously paid excise taxes on petroleum products that are exempt under Section 135 of the NIRC of 1997, as amended.[41]

On the other hand, respondent counter-argues that: (*(i)* petitioner is not entitled to refund of excise taxes allegedly paid for the period August 1, 2019 to December 31, 2019, on its sales and deliveries of lubricating oils to tax-exempt entities in the amount of ₱9,553,568.40; *(ii)* Section 135 of the NIRC of 1997, as amended, does not grant exemption to sellers rather it provides for an enumeration wherein petroleum products when sold to international carriers and entities enumerated therein are exempt from excise tax; and, *(iii)* claims for refund of excise taxes paid is authorized only by Section 130(D) of the NIRC of 1997, as amended.[42]

THE COURT'S RULING

Refund or recovery of tax erroneously or illegally collected is sanctioned by Sections 204(C) and 229 of the NIRC of 1997, as amended, to wit:

---

[40] II. Statement of the Issue, JSFI, CTA Docket, p. 230.
[41] Memorandum, CTA Docket, pp. 543-556.
[42] Memorandum, CTA Docket, pp. 498-503.

"**SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.*** —

The Commissioner may —

xxx xxx xxx

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

xxx xxx xxx

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

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

Section 204 of the NIRC of 1997, as amended, applies to administrative claims for refund, while Section 229 of the same Code pertains to judicial claims for refund.[43]

The afore-quoted provisions are clear. Within two (2) years from the date of payment of tax, the claimant must first file an administrative claim with respondent before filing its judicial claim with this Court. Both claims must be filed within a two (2)-year reglementary period.

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

Timeliness of the filing of the claim is mandatory and jurisdictional, and thus the Court cannot take cognizance of a judicial claim for refund filed either prematurely or out of time. It is worthy to stress that as for the judicial claim, tax law even explicitly provides that it be filed within two (2) years from payment of the tax "regardless of any supervening cause that may arise after payment."[44]

Furthermore, the above-quoted provisions allow the recovery of taxes erroneously or illegally collected. An "erroneous or illegal tax" is defined as one levied without statutory authority, or upon property not subject to taxation, or by some officer having no authority to levy the tax, or one which is some other similar aspect is illegal.[45]

Relevant to petitioner's present refund claim are Sections 131(A) and 135 of the NIRC of 1997, as amended. Section 131(A) of the NIRC of 1997, as amended, provides that the excise tax due for the imported fuel shall be paid before the release of the importations from the customs house, *viz:*

> "**SEC. 131. *Payment of Excise Taxes on Imported Articles.* –**
>
> (A) Persons Liable. - Excise taxes on imported articles shall be paid by the owner or importer to the Custom Officers, conformably with the regulations of the Department of Finance and before the release of such articles from the customs house, or by the person who is found in possession of articles which are exempt from excise taxes other than those legally entitled to exemption.
>
> xxx xxx xxx"

On the other hand, Section 135 of the NIRC of 1997, as amended, provides:

> "**SEC. 135. *Petroleum Products Sold to International Carriers and Exempt Entities or Agencies.* –** Petroleum products sold to the following are exempt from excise tax:
>
> (a) International carriers of Philippine or foreign registry on their use or consumption outside the Philippines: Provided, That the petroleum products sold to these international carriers shall be stored in a bonded storage tank and may be disposed of only in

---

[44] *Commissioner of Internal Revenue vs. San Miguel Corporation,* G.R. Nos. 180740 and 180910, November 11, 2019.
[45] *Commissioner of Internal Revenue vs. Pilipinas Shell Petroleum Corporation,* G.R. No. 188497, April 25, 2012.

accordance with the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner;

(b) Exempt entities or agencies covered by tax treaties, conventions and other international agreements for their use of consumption: Provided, however, That the country of said foreign international carrier or exempt entities or agencies exempts from similar taxes petroleum products sold to Philippine carriers, entities or agencies; and

(c) Entities which are by law exempt from direct and indirect taxes." *(Emphasis supplied)*

In *Chevron Philippines Inc. vs. Commissioner of Internal Revenue,*[46] the Supreme Court elucidated that in order for the exemption under Section 135 of the NIRC of 1997, as amended, to become operative, it must be established that the entities to which petroleum products were sold are exempt from direct and indirect taxes, *viz.*:

"Pursuant to Section 135(c), *supra*, petroleum products sold to entities that are by law exempt from direct and indirect taxes are exempt from excise tax. **The phrase *which are by law exempt from direct and indirect taxes* describes the entities to whom the petroleum products must be sold in order to render the exemption operative**. Section 135(c) should thus be construed as an exemption in favor of the petroleum products on which the excise tax was levied in the first place. The exemption cannot be granted to the buyers — that is, the entities that are by law exempt from direct and indirect taxes — because they are not under any legal duty to pay the excise tax.

xxx xxx xxx

Inasmuch as its liability for the payment of the excise taxes accrued immediately upon importation and prior to the removal of the petroleum products from the customshouse, Chevron was bound to pay, and actually paid such taxes. But the status of the petroleum products as exempt from the excise taxes would be confirmed only upon their sale to CDC in 2007 (or, for that matter, to any of the other entities or agencies listed in Section 135 of the NIRC). Before then, Chevron did not have **any legal basis to claim the tax refund or the tax credit as to the petroleum products**.

Consequently, **the payment of the excise taxes by Chevron upon its importation of petroleum products was deemed illegal and erroneous upon the sale of the petroleum products to CDC**." *(Emphasis supplied)*

---

[46] G.R. No. 210836 (Resolution), September 1, 2015.

This principle was echoed in *Pilipinas Shell Petroleum Corporation vs. Commissioner of Internal Revenue*,[47] where the Supreme Court held:

> "As may be gleaned from Section 131 as above-cited, although certain articles may be free from excise taxes upon importation, they may subsequently become subject to the same depending on the subsequent buyer. This is essentially the same **principle of subsequent confirmation** espoused by the 2015 Chevron, and is also a necessary consequence of excise tax being a property tax, and not a tax on persons.
>
> Considering that **the status of the petroleum products as tax-exempt solidifies upon the sale to any of the entities enumerated under Section 135, any excise taxes which were previously paid thereon would then be considered as 'erroneously or illegally collected,' and therefore, subject to refund.** In turn, the petroleum products become exempt from excise taxes once it is determined that they are to be sold to, among others, international [carriers]. This reflects Section 135's wording, i.e., that the petroleum products are considered as tax-exempt once they are 'sold to [inter alia] x x x [i]nternational carriers.'"

From the above, the refund can only be ascertained, or the excise taxes will only be deemed erroneously or illegally collected once the petroleum products are sold to tax-exempt entities mentioned under Section 135 of the NIRC of 1997, as amended.

Pursuant to Sections 131 and 135, in relation to Sections 204(C) and 229, of the NIRC of 1997, as amended, petitioner is required to prove the following in order for its claim for refund to prosper:

1. Petitioner filed the refund claim within the two (2)-year prescriptive period;

2. The entity to which the petitioner sold the petroleum products is an entity exempt by law from indirect and direct taxes; and,

3. The petitioner is the statutory taxpayer which actually paid the excise taxes sought to be refunded on the same imported petroleum products sold to the exempt entity.

The Court shall determine petitioner's compliance with the abovementioned requisites *in seriatim.*

---

[47] G.R. No. 211303, June 15, 2021.

First Requisite: Petitioner's administrative and judicial claims for refund were filed within the two (2)-year prescriptive period

The Court shall now determine the timeliness of the filing of the present case.

Petitioner presented in evidence its Schedule of Importations[48] of lubricating oils during the period August 1, 2019 to December 31, 2019. Based on said Schedule of Importations, petitioner made importations of base oils and additives in the total aggregate volume of 28,200,921.98 liters and paid excise taxes thereon in the total amount of ₱253,808,297.93.

To prove the fact of importation of base oils and additives and the corresponding payment of duties and taxes for the period August 1, 2019 to December 31, 2019, petitioner must provide at the very least both the: (1) Single Administrative Document (SAD), which must contain the necessary details required by law; and, (2) Statement of Settlement of Duties and Taxes (SSDT) as proof that the customs duties and taxes were duly paid during the period August 1, 2019 to December 31, 2019.

An examination of the SADs[49] and SSDTs[50] presented by petitioner discloses the following payments of excise taxes on its importations of base oils and additives during the period August 1, 2019 to December 31, 2019:

SAD				SSDT		Volume in Liters	Amount of Excise Tax Paid
Exhibit No.	Reference No.	Date	Vessel Name	Exh. No.	Date of Payment		
P-103-1-8	C-235799	08/21/2019	Ian H	P-103-2-8	08/22/2019	95,012.00	₱ 855,108.00
P-103-1-1	C-110860	08/21/2019	Princess Garnet	P-103-2-1	08/23/2019; 12/13/2019	1,066,223.00	9,596,007.00
P-103-1-94	C-237289	08/22/2019	Kota Jati C107E	P-103-2-93	08/27/2019	16,116.56	145,049.00
P-103-1-73	C-242571	08/28/2019	Tabea V. 1905E	P-103-2-72	08/29/2019	16,204.26	145,838.36
P-103-1-93	C-241599	08/27/2019	MS Basle Express	P-103-2-92	08/29/2019	18,793.22	169,139.00
P-103-1-3	C-113395	08/28/2019	KS Iris	P-103-2-3	08/29/2019; 12/13/2019	1,175,039.00	10,575,351.00
P-103-1-5	C-113400	08/28/2019	KS Iris	P-103-2-5	08/29/2019; 12/13/2019	1,121,181.00	10,090,629.00
P-103-1-41	C-243287	08/28/2019	Teera Bhum 200E	P-103-2-40	08/30/2019	15,567.57	140,108.13

---

[48] Exhibit "P-104", USB.
[49] Exhibits "P-103-1-1" to "P-103-1-100", USB.
[50] Exhibits "P-103-2-1" to "P-103-2-99", USB.

SAD				SSDT		Volume in Liters	Amount of Excise Tax Paid
Exhibit No.	Reference No.	Date	Vessel Name	Exh. No.	Date of Payment		
P-103-1-9	C-243001	08/28/2019	Wan Hai 516	P-103-2-9	08/30/2019	71,344.00	642,096.00
P-103-1-89	C-245540	08/30/2019	NYK Joanna 13N	P-103-2-88	09/03/2019	1,824.33	16,419.00
P-103-1-95	C-245699	08/30/2019	E.R. Swedem 025E	P-103-2-94	09/03/2019	48,594.97	437,354.73
P-103-1-42	C-251140	09/04/2019	Synergy Keelong 934N	P-103-2-41	09/05/2019	34,742.06	312,678.54
P-103-1-43	C-251331	09/04/2019	Synergy Keelong 934N	P-103-2-42	09/05/2019	34,687.81	312,190.29
P-103-1-50	C-251169	09/04/2019	Synergy Keelong 934N	P-103-2-4	09/05/2019	19,546.83	175,921.47
P-103-1-59	C-251266	09/04/2019	Synergy Keelong 934N	P-103-2-58	09/05/2019	22,531.64	202,784.76
P-103-1-60	C-251391	09/04/2019	Synergy Keelong 934N	P-103-2-59	09/05/2019	22,497.12	202,474.08
P-103-1-96	C-258087	09/10/2019	Teera Bhum 201E	P-103-2-95	09/11/2019	29,070.08	261,630.72
P-103-1-10	C-257803	09/10/2019	Wan Hai 503 E167	P-103-2-10	09/11/2019	71,344.00	642,096.00
P-103-1-78	C-123739	09/18/2019	OOCL Beijing 071W	P-103-2-77	09/20/2019	15,518.91	139,670.19
P-103-1-97	C-268234	09/18/2019	Kota Jati 0109E	P-103-2-96	09/20/2019	15,554.44	139,990.00
P-103-1-37	C-272288	09/23/2019	Zante V.072E	P-103-2-36	09/25/2019	22,436.55	201,928.95
P-103-1-56	C-272993	09/23/2019	Jackson Bay 937N	P-103-2-55	09/25/2019	20,281.25	182,531.25
P-103-1-57	C-272938	09/23/2019	Zante 072E	P-103-2-56	09/25/2019	40,770.83	366,937.47
P-103-1-61	C-272835	09/23/2019	Jackson Bay 937N	P-103-2-60	09/25/2019	22,592.16	203,329.44
P-103-1-80	C-274509	09/23/2019	Teera Bhum 202E	P-103-2-79	09/26/2019	15,384.61	138,461.49
P-103-1-12	C-277271	09/26/2019	SITC Tianjin	P-103-2-12	09/27/2019	46,620.00	419,580.00
P-103-1-79	C-286294	10/04/2019	OOCL Genoa 035W	P-103-2-78	10/09/2019	15,518.91	139,670.19
P-103-1-75	C-291621	10/09/2019	Teera Bhum 203E	P-103-2-74	10/09/2019	401.97	3,617.73
P-103-1-76	C-132602	10/10/2019	Baltic West 0XA3TS	P-103-2-75	10/11/2019	2,380.90	21,428.10
P-103-1-71	C-296375	10/14/2019	Qingdao Tower 940N	P-103-2-70	10/15/2019	15,966.03	143,694.27
P-103-1-13	C-296992	10/14/2019	KMTC Shanghai	P-103-2-13	10/15/2019	69,850.00	628,650.00
P-103-1-11	C-251648	09/04/2019	Wan Hai 517 E047	P-103-2-11	10/16/2019	71,344.00	642,096.00
P-103-1-74	C-308637	10/24/2019	PL Germany 074E	P-103-2-73	10/25/2019	19,960.12	179,641.08
P-103-1-81	C-305185	10/22/2019	NYK Joanna 117N	P-103-2-80	10/25/2019	18,150.23	163,352.07
P-103-1-51	C-314765	10/29/2019	Jackson Bay 942N	P-103-2-50	10/30/2019	19,647.53	176,827.77
P-103-1-87	C-314100	10/29/2019	Kota Waris 016E	P-103-2-86	10/30/2019	16,319.66	146,876.94
P-103-1-45	C-316931	10/30/2019	ACX Crystal 210N	P-103-2-44	11/04/2019	34,594.86	311,353.74
P-103-1-46	C-332612	11/12/2019	ACX Crystal 211N	P-103-2-45	11/14/2019	34,562.62	311,063.58
P-103-1-52	C-316992	10/30/2019	ACX Crystal 210N	P-103-2-50	11/04/2019	39,234.64	353,111.76
P-103-1-63	C-316940	10/30/2019	ACX Crystal 210N	P-103-2-62	11/04/2019	22,246.54	200,218.86
P-103-1-82	C-316952	10/30/2019	ACX Crystal 210N	P-103-2-81	11/04/2019	17,953.05	161,577.45
P-103-1-14	C-320576	11/04/2019	KMTC Shanghai	P-103-2-14	11/04/2019	69,979.00	629,811.00
P-103-1-44	C-314067	10/29/2019	Jackson Bay 942N	P-103-2-43	11/05/2019	34,658.07	311,922.63
P-103-1-62	C-314082	10/29/2019	Jackson Bay 942N	P-103-2-61	11/05/2019	22,350.23	201,152.07
P-103-1-15	C-322985	11/05/2019	Teera Bhum V.205E	P-103-2-15	11/07/2019	116,666.66	1,049,999.94
P-103-1-69	C-324565	11/06/2019	Bavaria 943N	P-103-2-68	11/07/2019	8,180.88	73,627.92
P-103-1-53	C-326197	11/07/2019	NYK Joanna 118N	P-103-2-52	11/11/2019	19,577.46	176,197.14
P-103-1-64	C-326277	11/07/2019	NYK Joanna 118N	P-103-2-63	11/11/2019	22,546.08	202,914.72
P-103-1-83	C-326309	11/07/2019	NYK Joanna 118N	P-103-2-82	11/11/2019	18,347.42	165,126.78
P-103-1-17	C-327905	11/03/2019	Zante V.073E	P-103-2-17	11/12/2019	32,307.87	290,770.83
P-103-1-88	C-330123	11/11/2019	Osaka Tower 944N	P-103-2-87	11/13/2019	16,319.66	146,876.94
P-103-1-84	C-332507	11/12/2019	ACX Crystal 211N	P-103-2-83	11/14/2019	18,273.92	164,465.28
P-103-1-22	C-151653	11/21/2019	Stolt Momiji	P-103-2-22	11/22/2019	1,121,005.00	10,089,045.00
P-103-1-22	C-151653	11/21/2019	Stolt Momiji	P-103-2-22	**01/27/2020**	3,918.00	35,262.00

SAD				SSDT		Volume in Liters	Amount of Excise Tax Paid
Exhibit No.	Reference No.	Date	Vessel Name	Exh. No.	Date of Payment		
P-103-1-27	C-151687	11/21/2019	Stolt Momiji	P-103-2-27	11/22/2019	1,103,588.00	9,932,292.00
P-103-1-27	C-151687	11/21/2019	Stolt Momiji	P-103-2-27	**01/27/2020**	2,641.00	23,769.00
P-103-1-77	C-342128	11/19/2019	OOCL Genoa 036	P-103-2-76	11/20/2019	3,141.40	28,272.60
P-103-1-65	C-343370	11/20/2019	NYK Joanna 119N	P-103-2-64	11/22/2019	22,589.18	203,302.62
P-103-1-85	C-343222	11/20/2019	NYK Joanna 119N	P-103-2-84	11/22/2019	18,181.82	163,636.38
P-103-1-33	C-352226	11/27/2019	Kota Waris V. 0165E	P-103-2-32	11/29/2019	16,701.26	150,311.34
P-103-1-39	C-352457	11/27/2019	Kota Waris V. 0165E	P-103-2-38	11/29/2019	16,155.86	145,402.74
P-103-1-90	C-352066	11/27/2019	ALS Jupiter 946N	P-103-2-89	11/29/2019	39,969.13	359,722.17
P-103-1-98	C-352301	11/24/2019	Kota Waris V. 0165E	P-103-2-97	11/29/2019	4,049.22	36,443.00
P-103-1-67	C-354019	11/28/2019	ACX Crystal 212N	P-103-2-66	12/03/2019	44,994.25	404,948.25
P-103-1-32	C-154541	11/28/2019	APL Atlanta/ V.OBY48N	P-103-2-31	12/03/2019	22,678.18	204,103.62
P-103-1-86	C-354043	11/28/2019	ACX Crystal 212N	P-103-2-85	12/03/2019	17,872.54	160,852.86
P-103-1-91	C-354023	11/28/2019	ACX Crystal 212N	P-103-2-90	12/03/2019	39,557.61	356,018.49
P-103-1-99	C-355477	11/30/2019	ACX Crystal 212N	P-103-2-98	12/04/2019	16,504.02	148,536.18
P-103-1-16	C-355560	11/30/2019	Teera Bhum V.206E	P-103-2-16	12/04/2019	118,914.06	1,070,226.54
P-103-1-35	C-358457	12/03/2019	Teera Bhum V. 207E	P-103-2-34	12/05/2019	16,701.26	150,311.34
P-103-1-47	C-360944	12/05/2019	NYK Joanna 120N	P-103-2-46	12/09/2019	34,767.10	312,903.90
P-103-1-54	C-360973	12/05/2019	NYK Joanna 120N	P-103-2-53	12/09/2019	19,718.03	177,462.27
P-103-1-66	C-360886	12/05/2019	NYK Joanna 120N	P-103-2-65	12/09/2019	22,589.18	203,302.62
P-103-1-92	C-369534	12/11/2019	ACX Crystal 213N	P-103-2-91	12/13/2019	40,246.91	362,222.19
P-103-1-30	C-368287	12/10/2019	Methi Bhum	P-103-2-30	12/11/2019	69,722.00	627,498.00
P-103-1-34	C-367619	12/10/2019	Kota Waris V. 0166E	P-103-2-33	12/12/2019	16,701.26	150,311.34
P-103-1-40	C-369556	12/11/2019	Every Breed V.025N	P-103-2-39	12/13/2019	16,155.86	145,402.74
P-103-1-48	C-369545	12/11/2019	ACX Crystal 213N	P-103-2-47	12/13/2019	34,767.10	312,903.90
P-103-1-36	C-371524	12/12/2019	Wan Hai 207 OLP37S1NC	P-103-2-35	12/16/2019	13,279.91	119,519.19
P-103-1-55	C-371160	12/12/2019	ACX Crystal 213N	P-103-2-54	12/16/2019	39,295.06	353,655.54
P-103-1-72	C-371197	12/12/2019	Kota Waris 016E	P-103-2-71	12/16/2019	15,949.10	143,541.90
P-103-1-28	C-163142	12/18/2019	Woojin Chems	P-103-2-28	12/19/2019	2,213,789.00	19,924,101.00
P-103-1-38	C-377553	12/18/2019	NYK Joanna V.121N	P-103-2-37	12/20/2019	117,024.85	1,053,223.65
P-103-1-19	C-163576	12/19/2019	Golden Cygnus	P-103-2-19	12/20/2019	1,075,036.00	9,675,324.00
P-103-1-19	C-163576	12/19/2019	Golden Cygnus	P-103-2-19	**02/21/2020**	2,351.00	21,159.00
P-103-1-23	C-163643	12/19/2019	Incheon Chemi	P-103-2-23	12/20/2019	1,102,919.00	9,926,271.00
P-103-1-23	C-163643	12/19/2019	Incheon Chemi	P-103-2-23	**02/21/2020**	5,412.00	48,708.00
P-103-1-49	C-380725	12/20/2019	NYK Joanna 121N	P-103-2-48	12/23/2019	17,324.08	155,916.72
P-103-1-29	C-164581	12/23/2019	Golden Cygnus	P-103-2-29	12/26/2019	1,119,179.00	10,072,611.00
P-103-1-58	C-382433	12/23/2019	Navios Lapis 950N	P-103-2-57	12/26/2019	15,628.30	140,654.70
P-103-1-18	C-382237	12/23/2019	NYK Joanna 121N	P-103-2-18	12/26/2019	40,072.02	360,648.18
P-103-1-68	C-382874	12/23/2019	KMTC Gwangyang 1909S	P-103-2-67	12/27/2019	15,600.48	140,404.32
P-103-1-70	C-382872	12/23/2019	KMTC Gwangyang 1909S	P-103-2-69	12/27/2019	15,809.52	142,285.68
P-103-1-100	C-383764	12/26/2019	Hamburg Bay OIL3WE1PL	P-103-2-99	12/27/2019	2,427.11	21,844.00
P-103-1-2	C-132309	10/09/2019	JM Sutera 1	P-103-2-2	**01/08/2020**	1,074,469.00	9,670,221.00
P-103-1-4	C-125326	09/23/2019	Kelsey 2	P-103-2-4	**01/08/2020**	1,129,258.00	10,163,322.00

SAD				SSDT		Volume in Liters	Amount of Excise Tax Paid
Exhibit No.	Reference No.	Date	Vessel Name	Exh. No.	Date of Payment		
P-103-1-6	C-125323	09/23/2019	Kelsey 2	P-103-2-6	**01/08/2020**	2,220,158.00	19,981,422.00
P-103-1-7	C-130101	10/04/2019	Golden Grace	P-103-2-7	**01/08/2020**	1,126,340.00	10,137,060.00
P-103-1-21	C-135280	10/16/2019	Stolt Hagi	P-103-2-21	**01/27/2020**	1,133,691.00	10,203,219.00
P-103-1-24	C-132653	10/10/2019	Princess Topaz	P-103-2-24	**01/27/2020**	2,216,405.00	19,947,645.00
P-103-1-25	C-135279	10/16/2019	Stolt Hagi	P-103-2-25	**01/27/2020**	2,215,961.00	19,943,649.00
P-103-1-26	C-144944	11/07/2019	Bay Pride	P-103-2-26	**01/27/2020**	2,215,669.00	19,941,021.00
P-103-1-20	C-163642	12/19/2019	Incheon Chemi	P-103-2-20	**02/21/2020**	1,129,371.00	10,164,339.00
TOTAL						**28,013,064.17**	**₱ 252,117,577.63**

Based on the above dates provided, petitioner's earliest payment date for the period covering August 1, 2019 to December 31, 2019 was August 22, 2019.[51] Counting two (2) years therefrom, the earliest last day for petitioner to file its administrative and judicial claims for refund for the period covering August 1, 2019 to December 31, 2019 was on August 23, 2021, since August 22, 2021 fell on a Sunday.

Petitioner filed its administrative claim on August 18, 2021[52] and its judicial claim on August 23, 2021.[53] Thus, petitioner's administrative and judicial claims were filed on time.

Second Requisite: The lubricating oils and its additives were sold to tax-exempt entities

The second requirement provides that the entity to which the petitioner sold the petroleum products must be an entity exempt by law from indirect and direct taxes.

Relative thereto, the pertinent provision of Section 12(c) of Republic Act (RA) No. 7227,[54] as amended by RA No. 9400,[55] provides as follows:

---

[51] Exhibit "P-103-2-8", USB.
[52] Exhibit "P-7", CTA Docket, p. 478.
[53] CTA Docket, p. 6-A.
[54] AN ACT ACCELERATING THE CONVERSION OF MILITARY RESERVATIONS INTO OTHER PRODUCTIVE USES, CREATING THE BASES CONVERSION AND DEVELOPMENT AUTHORITY FOR THIS PURPOSE, PROVIDING FUNDS THEREFOR AND FOR OTHER PURPOSES.
[55] AN ACT AMENDING REPUBLIC ACT NO. 7227, AS AMENDED, OTHERWISE KNOWN AS THE BASES CONVERSION AND DEVELOPMENT ACT OF 1992, AND FOR OTHER PURPOSES.

"**SEC. 12.** ***Subic Special Economic Zone.*** - xxx

xxx xxx xxx

(c) **The provision of existing laws, rules and regulations to the contrary notwithstanding, no national and local taxes shall be imposed within the Subic Special Economic Zone. In lieu of said taxes, a five percent (5%) tax on gross income earned shall be paid by all business enterprises within the Subic Special Economic Zone and shall be remitted as follows: three percent (3%) to the National Government, and two percent (2%) to the Subic Bay Metropolitan Authority (SBMA)** for distribution to the local government units affected by the declaration of and contiguous to the zone xxx" *(Emphasis supplied)*

Moreover, Sections 3(h) and 21 of the Rules and Regulations Implementing the Provisions Relative to the Subic Special Economic and Freeport Zone and the Subic Bay Metropolitan Authority under RA No. 7227 provide:

"**SEC. 3.** ***Definitions.*** For purposes of these Rules, these terms shall be understood to have the following meanings:

xxx xxx xxx

h. **Certificate of Registration refers to the certificate issued by the SBMA representing the registration of the business entity as an SBF Enterprise.**

xxx xxx xxx

SEC. 21. ***Effect of Issuance of Certificates.*** **Issuance of the Certificate of Registration or Residency** to an SBF Enterprise or Resident, respectively, **shall entitle and subject the business enterprise or resident to all the benefits and obligations under the Act and these Rules,** and other regulations that may be promulgated by the SBMA, subject to the provisions of Section 5 and 13 hereof.

xxx xxx xxx" *(Emphasis supplied)*

With respect to enterprises located in the Subic Special Economic Zone (SSEZ), pursuant to Section 21 of the Rules and Regulations Implementing the Provisions Relative to the Subic Special Economic and Freeport Zone and the SBMA under RA No. 7227, their tax exemption only takes effect upon the SBMA's issuance of a Certificate of Registration (CRT) or Certificate of Registration and Tax Exemption (CRTE). Stated briefly, it is only from the date of issuance of the CRTE will the concerned business enterprise be entitled to the tax exemption from national and local taxes granted under Section 12(c) of RA No. 7227, as amended.

On the other hand, Section 24 of RA No. 7916,[56] as amended by RA No. 8748,[57] provides:

> "**SEC. 24. *Exemption from National and Local Taxes.***- Except for real property taxes on land owned by developers, no taxes, local and national, shall be imposed on business establishments operating within the ECOZONE. In lieu thereof, five percent (5%) of the gross income earned by all business enterprises within the ECOZONE shall be paid and remitted as follows:
>
> a. Three percent (3%) to the National Government;
>
> b. Two percent (2%) which shall be directly remitted by the business establishments to the treasurer's office of the municipality or city where the enterprise is located."

Business establishments operating within the ECOZONE are exempt from national and local taxes. In lieu thereof, said enterprises shall pay a total 5% of their gross income to be shared by the national government and the municipality or city where it is located.

Similarly, Section 6 of RA No. 9728,[58] as amended by RA No. 11453,[59] states that registered business establishments operating within the Freeport Area of Bataan (FAB) shall not be imposed with local and national taxes. In lieu thereof, said business establishments shall pay a 5% final tax on their gross income earned, *viz.:*

> "**SEC. 6. *Imposition of a Tax Rate of Five Percent (5%) on Gross Income Earned.*** — No taxes, local and national, shall be imposed on registered business establishments operating within the FAB. In lieu thereof, and subject to Section 10 of this Act, said business establishments shall pay a five percent (5%)

---

[56] AN ACT PROVIDING FOR THE LEGAL FRAMEWORK AND MECHANISMS FOR THE CREATION, OPERATION, ADMINISTRATION, AND COORDINATION OF SPECIAL ECONOMIC ZONES IN THE PHILIPPINES, CREATING FOR THIS PURPOSE, THE PHILIPPINE ECONOMIC ZONE AUTHORITY (PEZA), AND FOR OTHER PURPOSES.
[57] AN ACT AMENDING REPUBLIC ACT NO. 7916, OTHERWISE KNOWN AS THE "SPECIAL ECONOMIC ZONE ACT OF 1995".
[58] AN ACT CONVERTING THE BATAAN ECONOMIC ZONE LOCATED IN THE MUNICIPALITY OF MARIVELES, PROVINCE OF BATAAN, INTO THE FREEPORT AREA OF BATAAN (FAB), CREATING FOR THIS PURPOSE THE AUTHORITY OF THE FREEPORT AREA OF BATAAN (AFAB), APPROPRIATING FUNDS THEREFOR AND FOR OTHER PURPOSES.
[59] AN ACT FURTHER STRENGTHENING THE POWERS AND FUNCTIONS OF THE AUTHORITY OF THE FREEPORT AREA OF BATAAN (AFAB), AMENDING FOR THIS PURPOSE REPUBLIC ACT NO. 9728, OTHERWISE KNOWN AS THE "FREEPORT AREA OF BATAAN (FAB) ACT OF 2009".

final tax on their gross income earned in the following percentages:

"(a) One per centum (1%) to the National Government;

"(b) One per centum (1%) to the Province of Bataan;

"(c) One per centum (1%) to the host city/municipality; and

"(d) Two per centum (2%) to the Authority of the Freeport Area of Bataan."

To support its claim that it sold the imported lubricating oils and its additives subject of the claim to the tax-exempt entities enumerated below, petitioner presented the Certifications issued by the Authority of the Freeport Area of Bataan (AFAB), Philippine Economic Zone Authority (PEZA), and Subic Bay Metropolitan Authority (SBMA), to wit:

Customer Name	Certificate of Registration or CRTE
Lewisberg Warehousing and Logistics	Certificates of Registration No. 2019-018[60] and 2020-022[61] as FAB Enterprise, valid until December 31, 2019 and December 31, 2020, respectively.
Petron Freeport Corporation	CRTE No. 2003-0073 valid from September 19, 2019 to December 19, 2021[62]
TDK Philippines Corp.	Certification No. 2019-0271 as PEZA-registered Ecozone Enterprise valid for the year 2019[63]

The foregoing certificates are sufficient to prove that the customers to whom petitioner sold its petroleum products are tax-exempt entities. Any excise taxes paid by petitioner on lubricating oils and its additives subject of the claim which were subsequently sold to aforementioned tax-exempt entities may be refunded.

Third Requisite: Petitioner paid excise taxes on its importation of lubricating oils and its additives

The third requisite provides that petitioner must be the statutory taxpayer who actually paid the excise taxes on the same imported lubricating oils and its additives which formed part of finished goods that were sold to tax-exempt entities.

---

[60] Exhibit "P-101-5", USB.
[61] Exhibit "P-9", USB.
[62] Exhibit "P-101-7", USB.
[63] Exhibit "P-101-6", USB.

It is incumbent upon petitioner to prove, with preponderant evidence, that: *(i)* it imported lubricating oils and its additives and paid the excise taxes on said importations; and, *(ii)* the imported lubricating oils and its additives actually became a component in the blending process that eventually produced the finished goods or lube products that were sold to its tax-exempt customers.

<u>Substantiated Importations and Excise Tax Payments made within the period of the claim</u>

Based on petitioner's Schedule of Importations,[64] petitioner made importations of base oils and additives in the total aggregate volume of 28,200,921.98 liters and paid excise taxes thereon in the total amount of ₱253,808,297.93. However, upon verification by the Court, petitioner's excise tax payment for importation with SAD Reference No. C-151687 was incorrectly recorded in petitioner's Schedule of Importation as ₱9,955,661.00 instead of ₱9,956,061.00. Thus, petitioner's total excise taxes paid on importation should be adjusted to ₱253,808,697.93, or an upward adjustment of ₱400.00.

It must be noted, however, that only the excise tax payments in the amount of ₱252,117,577.63 were supported with SADs and/or SSDTs. The following importations with excise tax payment in the amount of ₱1,691,120.30 and with equivalent volume of 187,902.25 liters shall be disallowed for petitioner's failure to provide supporting documents for the same:

Single Administrative Document (SAD)				Statement of Settlement of Duties and Taxes (SSDT)		Volume in Liters	Amount of Excise Tax Paid
Exhibit No.	Reference No.	Date	Vessel Name	Exhibit No.	Date of Payment		
(1) Without supporting proof of payment, i.e., SSDT; outside the period of claim							
P-103-1-31	C-1542	**01/02/2020**	Contship Era	N/A	N/A	*93,243.00*	*₱ 839,187.00*
(2) Without supporting importation documents, i.e., SAD and SSDT							
-	C-332435	-	-	-	-	22,419.35	₱ 201,774.15
-	C-297884	-	-	-	-	15,305.78	137,752.00
-	C-346198	-	-	-	-	22,419.35	201,774.15
-	C-326384	-	-	-	-	34,514.78	310,633.00
Sub-total						*94,659.26*	*₱ 851,933.30*
Total						***187,902.25***	***₱ 1,691,120.30***

[64] Exhibit "P-104", USB.

Moreover, further verification disclosed that the following importations of 14,475,644.00 liters with equivalent excise tax payments in the total amount of ₱130,280,796.00 were paid beyond the period of claim, or not within August 1, 2019 to December 31, 2019, thus shall be disallowed by the Court:

Single Administrative Document (SAD)				Statement of Settlement of Duties and Taxes (SSDT)		Volume in Liters	Amount of Excise Tax Paid
Exhibit No.	Reference No.	Date	Vessel Name	Exhibit No.	Date of Payment		
(3) Excise taxes paid outside the period of claim of August 1, 2019 to December 31, 2019							
P-103-1-19	C-163576	12/19/2019	Golden Cygnus	P-103-2-19	**02/21/2020**	2,351.00	₱ 21,159.00
P-103-1-20	C-163642	12/19/2019	Incheon Chemi	P-103-2-20	**02/21/2020**	1,129,371.00	10,164,339.00
P-103-1-21	C-135280	10/16/2019	Stolt Hagi	P-103-2-21	**01/27/2020**	1,133,691.00	10,203,219.00
P-103-1-22	C-151653	11/21/2019	Stolt Momiji	P-103-2-22	**01/27/2020**	3,918.00	35,262.00
P-103-1-23	C-163643	12/19/2019	Incheon Chemi	P-103-2-23	**02/21/2020**	5,412.00	48,708.00
P-103-1-24	C-132653	10/10/2019	Princess Topaz	P-103-2-24	**01/27/2020**	2,216,405.00	19,947,645.00
P-103-1-25	C-135279	10/16/2019	Stolt Hagi	P-103-2-25	**01/27/2020**	2,215,961.00	19,943,649.00
P-103-1-26	C-144944	11/07/2019	Bay Pride	P-103-2-26	**01/27/2020**	2,215,669.00	19,941,021.00
P-103-1-27	C-151687	11/21/2019	Stolt Momiji	P-103-2-27	**01/27/2020**	2,641.00	23,769.00
P-103-1-2	C-132309	10/09/2019	JM Sutera 1	P-103-2-2	**01/08/2020**	1,074,469.00	9,670,221.00
P-103-1-4	C-125326	09/23/2019	Kelsey 2	P-103-2-4	**01/08/2020**	1,129,258.00	10,163,322.00
P-103-1-6	C-125323	09/23/2019	Kelsey 2	P-103-2-6	**01/08/2020**	2,220,158.00	19,981,422.00
P-103-1-7	C-130101	10/04/2019	Golden Grace	P-103-2-7	**01/08/2020**	1,126,340.00	10,137,060.00
Total						**14,475,644.00**	**₱ 130,280,796.00**

The Court's jurisdiction to entertain the present judicial claim shall pertain only to the portion relative to the excise tax payments made during the period August 1, 2019 to December 31, 2019. The Court cannot take cognizance of the claim for tax refund of excise tax payments in relation to imported base oils and additives made beyond August 1, 2019 to December 31, 2019; nor can the Court take cognizance of those alleged importations without any evidence to prove the same.

After deducting the foregoing total disallowances from petitioner's corrected importations with total excise tax payments of ₱253,808,697.93, there leaves a balance of ₱121,836,781.63, which represents the substantiated excise tax payments made within the period of claim or during August 1, 2019 to December 31, 2019, *viz.*:

Particulars		Amount
Total Excise Tax Payments per Schedule of Importations[65]		₱ 253,808,297.93
Add: Upward adjustment		400.00
Less: Court disallowances		
(a) Without SADs and/or SSDTs	₱ 1,691,120.30	
(b) Out-of-period of claim	130,280,796.00	(131,971,916.30)
Total Substantiated Excise Tax Payments for the period August 1, 2019 to December 31, 2019		₱ 121,836,781.63

Petitioner's total substantiated excise tax payments for its importation of lubricating oils and its additives during the period August 1, 2019 to December 31, 2019 in the amount of ₱121,836,781.63[66] has an equivalent volume of 13,537,420.18 liters.[67]

<u>The lubricating oils and its additives imported during the period August 1, 2019 to December 31, 2019 formed part of finished goods sold to tax-exempt customers</u>

Petitioner's claim for refund of ₱9,553,568.40 is computed as 1,061,507.60 liters of lubricating oils and its additives which formed part of finished goods sold to tax-exempt entities multiplied by the excise tax paid at the rate of ₱9.00 per liter, as shown below:[68]

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
08/24/2019	1010371131	Lewisberg Warehousing and Logistics	180.00	1,620.00
08/24/2019	1010371131	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
08/24/2019	1010371132	Lewisberg Warehousing and Logistics	180.00	1,620.00
08/24/2019	1010371135	Lewisberg Warehousing and Logistics	180.00	1,620.00
08/24/2019	1010371135	Lewisberg Warehousing and Logistics	400.00	3,600.00
08/24/2019	1010371132	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
08/24/2019	1010371133	Lewisberg Warehousing and Logistics	1,200.00	10,800.00
08/28/2019	1010375311	Lewisberg Warehousing and Logistics	200.00	1,800.00
08/28/2019	1010375311	Lewisberg Warehousing and Logistics	200.00	1,800.00
09/19/2019	1010405173	Lewisberg Warehousing and Logistics	36.00	324.00

---

65 Exhibit "P-104", USB.
66 (₱253,808,697.93 - ₱131,971,916.30).
67 (₱121,836,781.63/₱9.00 rate per liter)
68 Exhibit "P-120", USB.

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
09/19/2019	1010405173	Lewisberg Warehousing and Logistics	18.00	162.00
09/19/2019	1010405173	Lewisberg Warehousing and Logistics	200.00	1,800.00
09/19/2019	1010405175	Lewisberg Warehousing and Logistics	400.00	3,600.00
09/19/2019	1010405175	Lewisberg Warehousing and Logistics	200.00	1,800.00
10/03/2019	1010423850	Lewisberg Warehousing and Logistics	600.00	5,400.00
10/03/2019	1010423854	Lewisberg Warehousing and Logistics	360.00	3,240.00
10/03/2019	1010424152	Lewisberg Warehousing and Logistics	600.00	5,400.00
10/11/2019	1010434100	Lewisberg Warehousing and Logistics	414.00	3,726.00
10/11/2019	1010434100	Lewisberg Warehousing and Logistics	180.00	1,620.00
10/11/2019	1010435173	TDK Philippines Corp	3,000.00	27,000.00
10/11/2019	1010435208	TDK Philippines Corp	17,400.00	156,600.00
10/11/2019	1010434100	Lewisberg Warehousing and Logistics	200.00	1,800.00
10/18/2019	1010443581	Lewisberg Warehousing and Logistics	396.00	3,564.00
10/18/2019	1010443589	Lewisberg Warehousing and Logistics	1,200.00	10,800.00
10/18/2019	1010443589	Lewisberg Warehousing and Logistics	600.00	5,400.00
10/18/2019	1010443592	Lewisberg Warehousing and Logistics	200.00	1,800.00
10/18/2019	1010445530	Petron Freeport Corporation	16,000.00	144,000.00
10/18/2019	1010445533	Petron Freeport Corporation	13,600.00	122,400.00
10/18/2019	1010445533	Petron Freeport Corporation	2,400.00	21,600.00
10/18/2019	1010445536	Petron Freeport Corporation	1,008.00	9,072.00
10/18/2019	1010445536	Petron Freeport Corporation	1,600.00	14,400.00
10/18/2019	1010445536	Petron Freeport Corporation	1,600.00	14,400.00
10/18/2019	1010445543	Petron Freeport Corporation	1,008.00	9,072.00
10/18/2019	1010445543	Petron Freeport Corporation	1,600.00	14,400.00
10/18/2019	1010445543	Petron Freeport Corporation	576.00	5,184.00
10/18/2019	1010445544	Petron Freeport Corporation	180.00	1,620.00
10/18/2019	1010445544	Petron Freeport Corporation	576.00	5,184.00
10/18/2019	1010445544	Petron Freeport Corporation	144.00	1,296.00
10/18/2019	1010445545	Petron Freeport Corporation	1,600.00	14,400.00
10/18/2019	1010445545	Petron Freeport Corporation	1,600.00	14,400.00
10/18/2019	1010445545	Petron Freeport Corporation	5,600.00	50,400.00
10/18/2019	1010445545	Petron Freeport Corporation	3,200.00	28,800.00
10/18/2019	1010445536	Petron Freeport Corporation	960.00	8,640.00
10/18/2019	1010445543	Petron Freeport Corporation	2,496.00	22,464.00
10/18/2019	1010445535	Petron Freeport Corporation	504.00	4,536.00
10/18/2019	1010443597	Lewisberg Warehousing and Logistics	400.00	3,600.00
10/19/2019	1010446349	Petron Freeport Corporation	16,000.00	144,000.00
10/19/2019	1010446051	Lewisberg Warehousing and Logistics	600.00	5,400.00
10/19/2019	1010446051	Lewisberg Warehousing and Logistics	400.00	3,600.00
10/29/2019	1010459130	Lewisberg Warehousing and Logistics	270.00	2,430.00
10/29/2019	1010459130	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
10/30/2019	1010460620	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
11/05/2019	1010468595	Petron Freeport Corporation	576.00	5,184.00
11/05/2019	1010468595	Petron Freeport Corporation	576.00	5,184.00
11/05/2019	1010468595	Petron Freeport Corporation	576.00	5,184.00
11/05/2019	1010468595	Petron Freeport Corporation	1,584.00	14,256.00
11/05/2019	1010468595	Petron Freeport Corporation	4,400.00	39,600.00
11/05/2019	1010468595	Petron Freeport Corporation	5,600.00	50,400.00
11/05/2019	1010468595	Petron Freeport Corporation	400.00	3,600.00
11/05/2019	1010468597	Petron Freeport Corporation	1,008.00	9,072.00
11/05/2019	1010468597	Petron Freeport Corporation	9,600.00	86,400.00
11/05/2019	1010468603	Petron Freeport Corporation	576.00	5,184.00
11/05/2019	1010468603	Petron Freeport Corporation	1,008.00	9,072.00
11/05/2019	1010468597	Petron Freeport Corporation	2,880.00	25,920.00
11/05/2019	1010468604	Petron Freeport Corporation	504.00	4,536.00

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
11/11/2019	1010476201	Petron Freeport Corporation	9,450.00	85,050.00
11/11/2019	1010476201	Petron Freeport Corporation	210.00	1,890.00
11/11/2019	1010476201	Petron Freeport Corporation	2,100.00	18,900.00
11/11/2019	1010476201	Petron Freeport Corporation	2,100.00	18,900.00
11/11/2019	1010476201	Petron Freeport Corporation	800.00	7,200.00
11/11/2019	1010476201	Petron Freeport Corporation	1,680.00	15,120.00
11/11/2019	1010476205	Petron Freeport Corporation	180.00	1,620.00
11/12/2019	1010477220	Petron Freeport Corporation	6,000.00	54,000.00
11/12/2019	1010477220	Petron Freeport Corporation	4,000.00	36,000.00
11/12/2019	1010477220	Petron Freeport Corporation	6,000.00	54,000.00
11/15/2019	1010482625	Petron Freeport Corporation	960.00	8,640.00
11/15/2019	1010482341	Lewisberg Warehousing and Logistics	400.00	3,600.00
11/15/2019	1010482343	Lewisberg Warehousing and Logistics	2,000.00	18,000.00
11/15/2019	1010482625	Petron Freeport Corporation	8,400.00	75,600.00
11/15/2019	1010482625	Petron Freeport Corporation	1,200.00	10,800.00
11/15/2019	1010482625	Petron Freeport Corporation	4,200.00	37,800.00
11/15/2019	1010482862	Petron Freeport Corporation	3,780.00	34,020.00
11/15/2019	1010482862	Petron Freeport Corporation	1,200.00	10,800.00
11/15/2019	1010482862	Petron Freeport Corporation	3,600.00	32,400.00
11/15/2019	1010482862	Petron Freeport Corporation	8,820.00	79,380.00
11/15/2019	1010483002	Petron Freeport Corporation	16,000.00	144,000.00
11/15/2019	1010482339	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
11/15/2019	1010482625	Petron Freeport Corporation	4,200.00	37,800.00
11/18/2019	1010486164	Petron Freeport Corporation	16,000.00	144,000.00
11/18/2019	1010486172	Petron Freeport Corporation	6,400.00	57,600.00
11/18/2019	1010486172	Petron Freeport Corporation	4,000.00	36,000.00
11/18/2019	1010486172	Petron Freeport Corporation	800.00	7,200.00
11/18/2019	1010486172	Petron Freeport Corporation	2,400.00	21,600.00
11/18/2019	1010486172	Petron Freeport Corporation	2,400.00	21,600.00
11/20/2019	1010489407	Petron Freeport Corporation	144.00	1,296.00
11/20/2019	1010489320	TDK Philippines Corp	18.00	162.00
11/20/2019	1010489406	Petron Freeport Corporation	2,016.00	18,144.00
11/20/2019	1010489406	Petron Freeport Corporation	8,800.00	79,200.00
11/20/2019	1010489406	Petron Freeport Corporation	800.00	7,200.00
11/20/2019	1010489406	Petron Freeport Corporation	576.00	5,184.00
11/20/2019	1010489407	Petron Freeport Corporation	504.00	4,536.00
11/21/2019	1010490996	Petron Freeport Corporation	9,600.00	86,400.00
11/21/2019	1010490996	Petron Freeport Corporation	1,600.00	14,400.00
11/21/2019	1010490996	Petron Freeport Corporation	800.00	7,200.00
11/21/2019	1010490996	Petron Freeport Corporation	2,400.00	21,600.00
11/21/2019	1010490996	Petron Freeport Corporation	800.00	7,200.00
11/21/2019	1010490996	Petron Freeport Corporation	800.00	7,200.00
11/21/2019	1010490997	Petron Freeport Corporation	648.00	5,832.00
11/21/2019	1010490997	Petron Freeport Corporation	14,400.00	129,600.00
11/22/2019	1010491947	Lewisberg Warehousing and Logistics	800.00	7,200.00
12/06/2019	1010512258	Petron Freeport Corporation	252.00	2,268.00
12/06/2019	1010512254	Petron Freeport Corporation	1,920.00	17,280.00
12/06/2019	1010512246	Petron Freeport Corporation	8,000.00	72,000.00
12/06/2019	1010512246	Petron Freeport Corporation	4,000.00	36,000.00
12/06/2019	1010512246	Petron Freeport Corporation	1,728.00	15,552.00
12/06/2019	1010512254	Petron Freeport Corporation	3,024.00	27,216.00
12/06/2019	1010512254	Petron Freeport Corporation	1,600.00	14,400.00
12/06/2019	1010512301	Petron Freeport Corporation	1,152.00	10,368.00
12/06/2019	1010512301	Petron Freeport Corporation	5,800.00	52,200.00
12/06/2019	1010512301	Petron Freeport Corporation	3,000.00	27,000.00

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
12/06/2019	1010512301	Petron Freeport Corporation	648.00	5,832.00
12/06/2019	1010512301	Petron Freeport Corporation	4,000.00	36,000.00
12/06/2019	1010512907	Petron Freeport Corporation	800.00	7,200.00
12/06/2019	1010512907	Petron Freeport Corporation	2,400.00	21,600.00
12/06/2019	1010512907	Petron Freeport Corporation	1,200.00	10,800.00
12/06/2019	1010512907	Petron Freeport Corporation	800.00	7,200.00
12/06/2019	1010512907	Petron Freeport Corporation	800.00	7,200.00
12/06/2019	1010512907	Petron Freeport Corporation	1,080.00	9,720.00
12/06/2019	1010512284	Petron Freeport Corporation	288.00	2,592.00
12/07/2019	1010512956	Petron Freeport Corporation	144.00	1,296.00
12/07/2019	1010512956	Petron Freeport Corporation	800.00	7,200.00
12/07/2019	1010512956	Petron Freeport Corporation	1,600.00	14,400.00
12/07/2019	1010512956	Petron Freeport Corporation	1,728.00	15,552.00
12/07/2019	1010512967	Petron Freeport Corporation	2,800.00	25,200.00
12/07/2019	1010512967	Petron Freeport Corporation	1,000.00	9,000.00
12/07/2019	1010512967	Petron Freeport Corporation	4,000.00	36,000.00
12/07/2019	1010512967	Petron Freeport Corporation	648.00	5,832.00
12/07/2019	1010512967	Petron Freeport Corporation	4,000.00	36,000.00
12/10/2019	1010516218	Petron Freeport Corporation	4,200.00	37,800.00
12/10/2019	1010516218	Petron Freeport Corporation	1,200.00	10,800.00
12/10/2019	1010516218	Petron Freeport Corporation	3,150.00	28,350.00
12/10/2019	1010516218	Petron Freeport Corporation	8,400.00	75,600.00
12/10/2019	1010516218	Petron Freeport Corporation	720.00	6,480.00
12/10/2019	1010516218	Petron Freeport Corporation	480.00	4,320.00
12/11/2019	1010517604	Lewisberg Warehousing and Logistics	360.00	3,240.00
12/13/2019	1010521420	Petron Freeport Corporation	3,360.00	30,240.00
12/13/2019	1010521420	Petron Freeport Corporation	1,470.00	13,230.00
12/13/2019	1010521420	Petron Freeport Corporation	2,100.00	18,900.00
12/13/2019	1010521420	Petron Freeport Corporation	2,100.00	18,900.00
12/13/2019	1010521420	Petron Freeport Corporation	1,200.00	10,800.00
12/13/2019	1010521420	Petron Freeport Corporation	960.00	8,640.00
12/13/2019	1010521420	Petron Freeport Corporation	2,730.00	24,570.00
12/13/2019	1010521420	Petron Freeport Corporation	1,200.00	10,800.00
12/13/2019	1010521420	Petron Freeport Corporation	2,400.00	21,600.00
12/13/2019	1010521907	Petron Freeport Corporation	1,000.00	9,000.00
12/13/2019	1010521908	Petron Freeport Corporation	400.00	3,600.00
12/13/2019	1010521423	Petron Freeport Corporation	240.00	2,160.00
12/16/2019	1010525073	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
12/16/2019	1010525073	Lewisberg Warehousing and Logistics	2,000.00	18,000.00
12/17/2019	1010525900	Petron Freeport Corporation	1,944.00	17,496.00
12/17/2019	1010525900	Petron Freeport Corporation	252.00	2,268.00
12/17/2019	1010525900	Petron Freeport Corporation	396.00	3,564.00
12/17/2019	1010525900	Petron Freeport Corporation	192.00	1,728.00
12/17/2019	1010525900	Petron Freeport Corporation	1,944.00	17,496.00
12/17/2019	1010525900	Petron Freeport Corporation	576.00	5,184.00
12/17/2019	1010525900	Petron Freeport Corporation	1,152.00	10,368.00
12/17/2019	1010525900	Petron Freeport Corporation	240.00	2,160.00
12/17/2019	1010525900	Petron Freeport Corporation	2,304.00	20,736.00
12/17/2019	1010525900	Petron Freeport Corporation	360.00	3,240.00
12/19/2019	1010529102	Petron Freeport Corporation	960.00	8,640.00
12/19/2019	1010529102	Petron Freeport Corporation	3,150.00	28,350.00
12/19/2019	1010529102	Petron Freeport Corporation	630.00	5,670.00
12/19/2019	1010529102	Petron Freeport Corporation	1,050.00	9,450.00
12/19/2019	1010529102	Petron Freeport Corporation	1,050.00	9,450.00
12/19/2019	1010529102	Petron Freeport Corporation	1,050.00	9,450.00

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
12/19/2019	1010529102	Petron Freeport Corporation	1,200.00	10,800.00
12/19/2019	1010529102	Petron Freeport Corporation	200.00	1,800.00
12/19/2019	1010529102	Petron Freeport Corporation	720.00	6,480.00
12/19/2019	1010529102	Petron Freeport Corporation	3,570.00	32,130.00
12/19/2019	1010529102	Petron Freeport Corporation	2,400.00	21,600.00
12/20/2019	1010531164	Lewisberg Warehousing and Logistics	400.00	3,600.00
12/20/2019	1010531164	Lewisberg Warehousing and Logistics	400.00	3,600.00
12/20/2019	1010531164	Lewisberg Warehousing and Logistics	600.00	5,400.00
12/26/2019	1010538022	Petron Freeport Corporation	2,400.00	21,600.00
12/26/2019	1010538022	Petron Freeport Corporation	1,080.00	9,720.00
12/26/2019	1010538120	Petron Freeport Corporation	2,400.00	21,600.00
12/26/2019	1010538120	Petron Freeport Corporation	2,376.00	21,384.00
01/16/2020	1010564824	Petron Freeport Corporation	960.00	8,640.00
01/16/2020	1010564824	Petron Freeport Corporation	6,300.00	56,700.00
01/16/2020	1010564824	Petron Freeport Corporation	1,470.00	13,230.00
01/16/2020	1010564824	Petron Freeport Corporation	2,100.00	18,900.00
01/16/2020	1010564824	Petron Freeport Corporation	2,100.00	18,900.00
01/16/2020	1010564824	Petron Freeport Corporation	3,150.00	28,350.00
01/16/2020	1010564824	Petron Freeport Corporation	1,200.00	10,800.00
01/16/2020	1010564824	Petron Freeport Corporation	720.00	6,480.00
01/16/2020	1010564830	Petron Freeport Corporation	1,050.00	9,450.00
01/16/2020	1010564830	Petron Freeport Corporation	2,100.00	18,900.00
01/16/2020	1010564830	Petron Freeport Corporation	1,050.00	9,450.00
01/16/2020	1010564830	Petron Freeport Corporation	1,200.00	10,800.00
01/16/2020	1010564830	Petron Freeport Corporation	1,200.00	10,800.00
01/16/2020	1010564830	Petron Freeport Corporation	10,500.00	94,500.00
01/16/2020	1010564842	Petron Freeport Corporation	7,200.00	64,800.00
01/16/2020	1010564842	Petron Freeport Corporation	900.00	8,100.00
01/16/2020	1010564851	Petron Freeport Corporation	12,000.00	108,000.00
01/16/2020	1010564851	Petron Freeport Corporation	2,000.00	18,000.00
01/16/2020	1010564851	Petron Freeport Corporation	2,000.00	18,000.00
01/16/2020	1010564882	Petron Freeport Corporation	4,000.00	36,000.00
01/16/2020	1010564882	Petron Freeport Corporation	12,000.00	108,000.00
01/16/2020	1010564884	Petron Freeport Corporation	8,000.00	72,000.00
01/16/2020	1010564884	Petron Freeport Corporation	2,400.00	21,600.00
01/16/2020	1010564884	Petron Freeport Corporation	2,400.00	21,600.00
01/16/2020	1010564884	Petron Freeport Corporation	648.00	5,832.00
01/16/2020	1010564887	Petron Freeport Corporation	6,400.00	57,600.00
01/16/2020	1010564887	Petron Freeport Corporation	90.00	810.00
01/16/2020	1010564887	Petron Freeport Corporation	90.00	810.00
01/16/2020	1010564830	Petron Freeport Corporation	2,100.00	18,900.00
01/22/2020	1010571754	Lewisberg Warehousing and Logistics	234.00	2,106.00
01/22/2020	1010571754	Lewisberg Warehousing and Logistics	432.00	3,888.00
01/22/2020	1010571756	Lewisberg Warehousing and Logistics	1,800.00	16,200.00
01/22/2020	1010571754	Lewisberg Warehousing and Logistics	400.00	3,600.00
01/28/2020	1010580310	Petron Freeport Corporation	1,161.60	10,454.40
01/28/2020	1010580310	Petron Freeport Corporation	1,050.00	9,450.00
01/28/2020	1010580310	Petron Freeport Corporation	9,450.00	85,050.00
01/28/2020	1010580310	Petron Freeport Corporation	4,200.00	37,800.00
01/28/2020	1010580310	Petron Freeport Corporation	720.00	6,480.00
01/28/2020	1010580310	Petron Freeport Corporation	1,920.00	17,280.00
01/31/2020	1010585230	Petron Freeport Corporation	144.00	1,296.00
01/31/2020	1010585230	Petron Freeport Corporation	252.00	2,268.00
01/31/2020	1010585338	Petron Freeport Corporation	604.80	5,443.20
01/31/2020	1010585237	Petron Freeport Corporation	576.00	5,184.00

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
01/31/2020	1010585208	Petron Freeport Corporation	2,400.00	21,600.00
01/31/2020	1010585208	Petron Freeport Corporation	1,600.00	14,400.00
01/31/2020	1010585208	Petron Freeport Corporation	1,728.00	15,552.00
01/31/2020	1010585208	Petron Freeport Corporation	2,592.00	23,328.00
01/31/2020	1010585208	Petron Freeport Corporation	800.00	7,200.00
01/31/2020	1010585230	Petron Freeport Corporation	504.00	4,536.00
01/31/2020	1010585237	Petron Freeport Corporation	1,600.00	14,400.00
01/31/2020	1010585237	Petron Freeport Corporation	1,296.00	11,664.00
01/31/2020	1010585237	Petron Freeport Corporation	1,944.00	17,496.00
01/31/2020	1010585237	Petron Freeport Corporation	648.00	5,832.00
01/31/2020	1010585250	Petron Freeport Corporation	2,400.00	21,600.00
01/31/2020	1010585250	Petron Freeport Corporation	2,400.00	21,600.00
01/31/2020	1010585250	Petron Freeport Corporation	3,600.00	32,400.00
01/31/2020	1010585250	Petron Freeport Corporation	1,600.00	14,400.00
01/31/2020	1010585250	Petron Freeport Corporation	800.00	7,200.00
01/31/2020	1010585263	Petron Freeport Corporation	5,200.00	46,800.00
01/31/2020	1010585263	Petron Freeport Corporation	1,600.00	14,400.00
01/31/2020	1010585263	Petron Freeport Corporation	2,592.00	23,328.00
01/31/2020	1010585263	Petron Freeport Corporation	400.00	3,600.00
01/31/2020	1010585263	Petron Freeport Corporation	400.00	3,600.00
01/31/2020	1010585263	Petron Freeport Corporation	800.00	7,200.00
01/31/2020	1010585263	Petron Freeport Corporation	800.00	7,200.00
01/31/2020	1010585263	Petron Freeport Corporation	400.00	3,600.00
01/31/2020	1010585274	Petron Freeport Corporation	192.00	1,728.00
01/31/2020	1010585274	Petron Freeport Corporation	192.00	1,728.00
01/31/2020	1010585274	Petron Freeport Corporation	3,600.00	32,400.00
01/31/2020	1010585274	Petron Freeport Corporation	800.00	7,200.00
01/31/2020	1010585274	Petron Freeport Corporation	400.00	3,600.00
01/31/2020	1010585274	Petron Freeport Corporation	400.00	3,600.00
01/31/2020	1010585274	Petron Freeport Corporation	1,296.00	11,664.00
01/31/2020	1010585274	Petron Freeport Corporation	400.00	3,600.00
01/31/2020	1010585274	Petron Freeport Corporation	648.00	5,832.00
01/31/2020	1010585274	Petron Freeport Corporation	144.00	1,296.00
01/31/2020	1010585338	Petron Freeport Corporation	420.00	3,780.00
01/31/2020	1010585338	Petron Freeport Corporation	420.00	3,780.00
01/31/2020	1010585338	Petron Freeport Corporation	1,050.00	9,450.00
01/31/2020	1010585338	Petron Freeport Corporation	1,200.00	10,800.00
01/31/2020	1010585338	Petron Freeport Corporation	2,400.00	21,600.00
01/31/2020	1010585338	Petron Freeport Corporation	4,830.00	43,470.00
01/31/2020	1010585338	Petron Freeport Corporation	360.00	3,240.00
01/31/2020	1010585338	Petron Freeport Corporation	3,444.00	30,996.00
01/31/2020	1010585338	Petron Freeport Corporation	600.00	5,400.00
01/31/2020	1010585338	Petron Freeport Corporation	600.00	5,400.00
02/06/2020	1010592063	Petron Freeport Corporation	180.00	1,620.00
02/06/2020	1010592060	Petron Freeport Corporation	1,050.00	9,450.00
02/06/2020	1010592060	Petron Freeport Corporation	1,470.00	13,230.00
02/06/2020	1010592060	Petron Freeport Corporation	420.00	3,780.00
02/06/2020	1010592060	Petron Freeport Corporation	2,100.00	18,900.00
02/06/2020	1010592060	Petron Freeport Corporation	600.00	5,400.00
02/06/2020	1010592060	Petron Freeport Corporation	360.00	3,240.00
02/06/2020	1010592060	Petron Freeport Corporation	1,920.00	17,280.00
02/06/2020	1010592060	Petron Freeport Corporation	8,400.00	75,600.00
02/14/2020	1010603735	Petron Freeport Corporation	144.00	1,296.00
02/14/2020	1010603745	Petron Freeport Corporation	504.00	4,536.00
02/14/2020	1010603778	Petron Freeport Corporation	504.00	4,536.00

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
02/14/2020	1010603720	Petron Freeport Corporation	5,600.00	50,400.00
02/14/2020	1010603720	Petron Freeport Corporation	4,800.00	43,200.00
02/14/2020	1010603720	Petron Freeport Corporation	1,296.00	11,664.00
02/14/2020	1010603720	Petron Freeport Corporation	648.00	5,832.00
02/14/2020	1010603743	Petron Freeport Corporation	1,008.00	9,072.00
02/14/2020	1010603743	Petron Freeport Corporation	3,200.00	28,800.00
02/14/2020	1010603743	Petron Freeport Corporation	6,400.00	57,600.00
02/14/2020	1010603743	Petron Freeport Corporation	1,296.00	11,664.00
02/14/2020	1010603760	Petron Freeport Corporation	576.00	5,184.00
02/14/2020	1010603760	Petron Freeport Corporation	1,008.00	9,072.00
02/14/2020	1010603771	Petron Freeport Corporation	4,800.00	43,200.00
02/14/2020	1010603771	Petron Freeport Corporation	2,400.00	21,600.00
02/14/2020	1010603771	Petron Freeport Corporation	1,944.00	17,496.00
02/14/2020	1010603786	Petron Freeport Corporation	1,600.00	14,400.00
02/14/2020	1010603786	Petron Freeport Corporation	1,200.00	10,800.00
02/14/2020	1010603786	Petron Freeport Corporation	800.00	7,200.00
02/14/2020	1010603786	Petron Freeport Corporation	800.00	7,200.00
02/14/2020	1010603786	Petron Freeport Corporation	800.00	7,200.00
02/14/2020	1010603786	Petron Freeport Corporation	400.00	3,600.00
02/14/2020	1010603786	Petron Freeport Corporation	800.00	7,200.00
02/14/2020	1010603787	Petron Freeport Corporation	1,008.00	9,072.00
02/14/2020	1010603787	Petron Freeport Corporation	800.00	7,200.00
02/14/2020	1010603787	Petron Freeport Corporation	1,600.00	14,400.00
02/14/2020	1010603787	Petron Freeport Corporation	432.00	3,888.00
02/14/2020	1010604455	Petron Freeport Corporation	4,800.00	43,200.00
02/14/2020	1010604455	Petron Freeport Corporation	4,800.00	43,200.00
02/14/2020	1010604455	Petron Freeport Corporation	2,592.00	23,328.00
02/14/2020	1010604463	Petron Freeport Corporation	3,200.00	28,800.00
02/14/2020	1010604463	Petron Freeport Corporation	2,592.00	23,328.00
02/14/2020	1010604463	Petron Freeport Corporation	3,200.00	28,800.00
02/14/2020	1010604463	Petron Freeport Corporation	648.00	5,832.00
02/14/2020	1010604463	Petron Freeport Corporation	648.00	5,832.00
02/19/2020	1010610124	Lewisberg Warehousing and Logistics	54.00	486.00
02/19/2020	1010610124	Lewisberg Warehousing and Logistics	504.00	4,536.00
02/21/2020	1010614461	Petron Freeport Corporation	1,536.00	13,824.00
02/21/2020	1010613527	Lewisberg Warehousing and Logistics	200.00	1,800.00
02/21/2020	1010613527	Lewisberg Warehousing and Logistics	200.00	1,800.00
02/21/2020	1010613528	Lewisberg Warehousing and Logistics	72.00	648.00
02/21/2020	1010613532	Lewisberg Warehousing and Logistics	90.00	810.00
02/21/2020	1010614461	Petron Freeport Corporation	6,300.00	56,700.00
02/21/2020	1010614461	Petron Freeport Corporation	1,200.00	10,800.00
02/21/2020	1010614461	Petron Freeport Corporation	5,250.00	47,250.00
02/21/2020	1010613527	Lewisberg Warehousing and Logistics	200.00	1,800.00
02/21/2020	1010613532	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
02/21/2020	1010613532	Lewisberg Warehousing and Logistics	400.00	3,600.00
02/21/2020	1010614461	Petron Freeport Corporation	4,200.00	37,800.00
02/22/2020	1010615463	Petron Freeport Corporation	144.00	1,296.00
02/22/2020	1010615466	Petron Freeport Corporation	576.00	5,184.00
02/22/2020	1010615463	Petron Freeport Corporation	504.00	4,536.00
02/22/2020	1010615307	Petron Freeport Corporation	1,200.00	10,800.00
02/22/2020	1010615311	Petron Freeport Corporation	3,200.00	28,800.00
02/22/2020	1010615466	Petron Freeport Corporation	11,200.00	100,800.00
02/22/2020	1010615466	Petron Freeport Corporation	1,008.00	9,072.00
02/22/2020	1010616864	Petron Freeport Corporation	600.00	5,400.00
02/22/2020	1010616864	Petron Freeport Corporation	600.00	5,400.00

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
02/22/2020	1010616864	Petron Freeport Corporation	2,592.00	23,328.00
02/22/2020	1010616864	Petron Freeport Corporation	400.00	3,600.00
02/22/2020	1010616864	Petron Freeport Corporation	828.00	7,452.00
02/22/2020	1010616864	Petron Freeport Corporation	800.00	7,200.00
02/22/2020	1010616864	Petron Freeport Corporation	400.00	3,600.00
02/22/2020	1010616864	Petron Freeport Corporation	450.00	4,050.00
02/22/2020	1010616864	Petron Freeport Corporation	450.00	4,050.00
02/22/2020	1010616866	Petron Freeport Corporation	2,400.00	21,600.00
02/22/2020	1010616866	Petron Freeport Corporation	800.00	7,200.00
02/22/2020	1010616866	Petron Freeport Corporation	1,296.00	11,664.00
02/22/2020	1010616866	Petron Freeport Corporation	800.00	7,200.00
02/22/2020	1010616866	Petron Freeport Corporation	400.00	3,600.00
02/22/2020	1010616866	Petron Freeport Corporation	400.00	3,600.00
02/24/2020	1010616875	Petron Freeport Corporation	3,150.00	28,350.00
02/24/2020	1010616875	Petron Freeport Corporation	4,200.00	37,800.00
02/24/2020	1010616875	Petron Freeport Corporation	1,050.00	9,450.00
02/24/2020	1010616875	Petron Freeport Corporation	4,200.00	37,800.00
02/24/2020	1010616875	Petron Freeport Corporation	1,920.00	17,280.00
02/24/2020	1010616875	Petron Freeport Corporation	2,100.00	18,900.00
02/27/2020	1010622052	Lewisberg Warehousing and Logistics	360.00	3,240.00
03/03/2020	1010628096	Lewisberg Warehousing and Logistics	1,800.00	16,200.00
03/07/2020	1010634078	Lewisberg Warehousing and Logistics	1,200.00	10,800.00
03/11/2020	1010638551	Petron Freeport Corporation	252.00	2,268.00
03/11/2020	1010639963	Petron Freeport Corporation	1,920.00	17,280.00
03/11/2020	1010638531	Petron Freeport Corporation	907.20	8,164.80
03/11/2020	1010638507	Petron Freeport Corporation	400.00	3,600.00
03/11/2020	1010638518	Petron Freeport Corporation	400.00	3,600.00
03/11/2020	1010638527	Petron Freeport Corporation	4,000.00	36,000.00
03/11/2020	1010638527	Petron Freeport Corporation	1,200.00	10,800.00
03/11/2020	1010638535	Petron Freeport Corporation	1,008.00	9,072.00
03/11/2020	1010638535	Petron Freeport Corporation	576.00	5,184.00
03/11/2020	1010638535	Petron Freeport Corporation	576.00	5,184.00
03/11/2020	1010638566	Petron Freeport Corporation	2,400.00	21,600.00
03/11/2020	1010638566	Petron Freeport Corporation	648.00	5,832.00
03/11/2020	1010638566	Petron Freeport Corporation	800.00	7,200.00
03/11/2020	1010638566	Petron Freeport Corporation	2,592.00	23,328.00
03/11/2020	1010638566	Petron Freeport Corporation	800.00	7,200.00
03/11/2020	1010638571	Petron Freeport Corporation	1,008.00	9,072.00
03/11/2020	1010638571	Petron Freeport Corporation	648.00	5,832.00
03/11/2020	1010638576	Petron Freeport Corporation	6,000.00	54,000.00
03/11/2020	1010638576	Petron Freeport Corporation	2,000.00	18,000.00
03/11/2020	1010638576	Petron Freeport Corporation	4,000.00	36,000.00
03/11/2020	1010638576	Petron Freeport Corporation	2,000.00	18,000.00
03/11/2020	1010638576	Petron Freeport Corporation	2,000.00	18,000.00
03/11/2020	1010638599	Petron Freeport Corporation	16,000.00	144,000.00
03/11/2020	1010638604	Petron Freeport Corporation	576.00	5,184.00
03/11/2020	1010638604	Petron Freeport Corporation	7,400.00	66,600.00
03/11/2020	1010638604	Petron Freeport Corporation	6,000.00	54,000.00
03/11/2020	1010638604	Petron Freeport Corporation	200.00	1,800.00
03/11/2020	1010638604	Petron Freeport Corporation	180.00	1,620.00
03/11/2020	1010638604	Petron Freeport Corporation	216.00	1,944.00
03/11/2020	1010638604	Petron Freeport Corporation	252.00	2,268.00
03/11/2020	1010638622	Petron Freeport Corporation	16,000.00	144,000.00
03/11/2020	1010638735	Petron Freeport Corporation	7,560.00	68,040.00
03/11/2020	1010638735	Petron Freeport Corporation	4,200.00	37,800.00

My

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
03/11/2020	1010638735	Petron Freeport Corporation	4,200.00	37,800.00
03/11/2020	1010638735	Petron Freeport Corporation	480.00	4,320.00
03/11/2020	1010638735	Petron Freeport Corporation	480.00	4,320.00
03/11/2020	1010638735	Petron Freeport Corporation	1,440.00	12,960.00
03/11/2020	1010638740	Petron Freeport Corporation	3,200.00	28,800.00
03/11/2020	1010638740	Petron Freeport Corporation	3,200.00	28,800.00
03/11/2020	1010638740	Petron Freeport Corporation	900.00	8,100.00
03/11/2020	1010638740	Petron Freeport Corporation	1,600.00	14,400.00
03/11/2020	1010638740	Petron Freeport Corporation	1,600.00	14,400.00
03/11/2020	1010638740	Petron Freeport Corporation	800.00	7,200.00
03/11/2020	1010639963	Petron Freeport Corporation	3,150.00	28,350.00
03/11/2020	1010639963	Petron Freeport Corporation	630.00	5,670.00
03/11/2020	1010639963	Petron Freeport Corporation	8,400.00	75,600.00
03/11/2020	1010639963	Petron Freeport Corporation	600.00	5,400.00
03/11/2020	1010639963	Petron Freeport Corporation	3,150.00	28,350.00
03/16/2020	1010644809	Petron Freeport Corporation	6,300.00	56,700.00
03/16/2020	1010644809	Petron Freeport Corporation	480.00	4,320.00
03/16/2020	1010644809	Petron Freeport Corporation	720.00	6,480.00
03/16/2020	1010644809	Petron Freeport Corporation	5,250.00	47,250.00
03/16/2020	1010644809	Petron Freeport Corporation	1,200.00	10,800.00
03/26/2020	1010654949	Petron Freeport Corporation	288.00	2,592.00
03/26/2020	1010654960	Petron Freeport Corporation	960.00	8,640.00
03/26/2020	1010654967	Petron Freeport Corporation	504.00	4,536.00
03/26/2020	1010654953	Petron Freeport Corporation	5,000.00	45,000.00
03/26/2020	1010654953	Petron Freeport Corporation	5,000.00	45,000.00
03/26/2020	1010654953	Petron Freeport Corporation	4,000.00	36,000.00
03/26/2020	1010654953	Petron Freeport Corporation	2,000.00	18,000.00
03/26/2020	1010654954	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010654954	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010654954	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010654954	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010654954	Petron Freeport Corporation	3,200.00	28,800.00
03/26/2020	1010654954	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010654954	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010654954	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010654959	Petron Freeport Corporation	8,000.00	72,000.00
03/26/2020	1010654960	Petron Freeport Corporation	1,008.00	9,072.00
03/26/2020	1010654960	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010654960	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010654963	Petron Freeport Corporation	5,600.00	50,400.00
03/26/2020	1010654963	Petron Freeport Corporation	1,296.00	11,664.00
03/26/2020	1010654963	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010654963	Petron Freeport Corporation	3,200.00	28,800.00
03/26/2020	1010654963	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010654966	Petron Freeport Corporation	1,008.00	9,072.00
03/26/2020	1010654966	Petron Freeport Corporation	2,400.00	21,600.00
03/26/2020	1010654966	Petron Freeport Corporation	9,600.00	86,400.00
03/26/2020	1010654966	Petron Freeport Corporation	576.00	5,184.00
03/26/2020	1010656162	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010656162	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656162	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010656162	Petron Freeport Corporation	2,400.00	21,600.00
03/26/2020	1010656162	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656162	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656162	Petron Freeport Corporation	1,296.00	11,664.00

Date	Invoice No.	Customer	Volume (a)	Excise Tax (b) = (a) * P9.00/Liter
03/26/2020	1010656162	Petron Freeport Corporation	1,296.00	11,664.00
03/26/2020	1010656162	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010656162	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656164	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010656164	Petron Freeport Corporation	1,600.00	14,400.00
03/26/2020	1010656164	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656164	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656164	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656164	Petron Freeport Corporation	1,296.00	11,664.00
03/26/2020	1010656164	Petron Freeport Corporation	400.00	3,600.00
03/26/2020	1010656164	Petron Freeport Corporation	400.00	3,600.00
03/26/2020	1010656164	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010656164	Petron Freeport Corporation	648.00	5,832.00
03/26/2020	1010656164	Petron Freeport Corporation	400.00	3,600.00
03/26/2020	1010656164	Petron Freeport Corporation	400.00	3,600.00
03/26/2020	1010656164	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656164	Petron Freeport Corporation	400.00	3,600.00
03/26/2020	1010656164	Petron Freeport Corporation	800.00	7,200.00
03/26/2020	1010656164	Petron Freeport Corporation	400.00	3,600.00
05/06/2020	1010683715	Petron Freeport Corporation	504.00	4,536.00
05/06/2020	1010683735	Petron Freeport Corporation	144.00	1,296.00
05/06/2020	1010683713	Petron Freeport Corporation	960.00	8,640.00
05/06/2020	1010683731	Petron Freeport Corporation	2,016.00	18,144.00
05/06/2020	1010683713	Petron Freeport Corporation	1,008.00	9,072.00
05/06/2020	1010683721	Petron Freeport Corporation	1,008.00	9,072.00
05/06/2020	1010683731	Petron Freeport Corporation	648.00	5,832.00
05/06/2020	1010683713	Petron Freeport Corporation	8,000.00	72,000.00
05/06/2020	1010683719	Petron Freeport Corporation	4,800.00	43,200.00
05/06/2020	1010683727	Petron Freeport Corporation	4,400.00	39,600.00
05/06/2020	1010683709	Petron Freeport Corporation	648.00	5,832.00
05/06/2020	1010683725	Petron Freeport Corporation	400.00	3,600.00
05/06/2020	1010683727	Petron Freeport Corporation	800.00	7,200.00
05/06/2020	1010683709	Petron Freeport Corporation	2,592.00	23,328.00
05/06/2020	1010683719	Petron Freeport Corporation	1,944.00	17,496.00
05/06/2020	1010683721	Petron Freeport Corporation	648.00	5,832.00
05/06/2020	1010683725	Petron Freeport Corporation	648.00	5,832.00
05/06/2020	1010683733	Petron Freeport Corporation	468.00	4,212.00
05/06/2020	1010683733	Petron Freeport Corporation	180.00	1,620.00
05/06/2020	1010683721	Petron Freeport Corporation	3,200.00	28,800.00
05/16/2020	1010693171	Petron Freeport Corporation	4,200.00	37,800.00
05/16/2020	1010693171	Petron Freeport Corporation	2,100.00	18,900.00
05/16/2020	1010693171	Petron Freeport Corporation	1,200.00	10,800.00
05/16/2020	1010693171	Petron Freeport Corporation	8,400.00	75,600.00
05/16/2020	1010693171	Petron Freeport Corporation	1,200.00	10,800.00
05/18/2020	1010694715	Petron Freeport Corporation	1,080.00	9,720.00
05/18/2020	1010694715	Petron Freeport Corporation	540.00	4,860.00
05/18/2020	1010694715	Petron Freeport Corporation	540.00	4,860.00
		Total	**1,061,507.60**	**₱ 9,553,568.40**

Upon verification, a portion of the refund claim in the aggregate amount of ₱142,470.00 and with equivalent volume of 15,830.00 liters shall be disallowed for petitioner's failure to present the corresponding sales invoices, which are essential in proving the fact of sale to tax-exempt entities, to wit:

SI No.	Customer Name	Volume (a)	Excise Tax [(a) x P9.00/liter]
1010371131	Lewisberg Warehousing and Logistics	180.00	₱ 1,620.00
1010371131	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
1010371132	Lewisberg Warehousing and Logistics	180.00	1,620.00
1010371135	Lewisberg Warehousing and Logistics	180.00	1,620.00
1010371135	Lewisberg Warehousing and Logistics	400.00	3,600.00
1010371132	Lewisberg Warehousing and Logistics	1,000.00	9,000.00
1010371133	Lewisberg Warehousing and Logistics	1,200.00	10,800.00
1010375311	Lewisberg Warehousing and Logistics	200.00	1,800.00
1010375311	Lewisberg Warehousing and Logistics	200.00	1,800.00
1010405173	Lewisberg Warehousing and Logistics	36.00	324.00
1010405173	Lewisberg Warehousing and Logistics	18.00	162.00
1010405173	Lewisberg Warehousing and Logistics	200.00	1,800.00
1010405175	Lewisberg Warehousing and Logistics	400.00	3,600.00
1010405175	Lewisberg Warehousing and Logistics	200.00	1,800.00
1010482343	Lewisberg Warehousing and Logistics	2,000.00	18,000.00
1010538022	Petron Freeport Corporation	2,400.00	21,600.00
1010538022	Petron Freeport Corporation	1,080.00	9,720.00
1010538120	Petron Freeport Corporation	2,400.00	21,600.00
1010538120	Petron Freeport Corporation	2,376.00	21,384.00
1010592063	Petron Freeport Corporation	180.00	1,620.00
TOTAL		**15,830.00**	**₱ 142,470.00**

After deducting the disallowed amount of ₱142,470.00 from petitioner's claim of ₱9,553,568.40, the amount that may be refunded to petitioner is ₱9,411,098.40. For this excise tax amount to be actually refunded to petitioner, it must be proven by petitioner that the finished goods sold to tax-exempt entities came from the importations of lubricating oils and additives on which petitioner paid excise taxes from August 1, 2019 to December 31, 2019.

As afore-discussed, petitioner's total substantiated excise tax payments for its importation of lubricating oils and its additives during the period August 1, 2019 to December 31, 2019 was computed at ₱121,836,781.63[69] with equivalent volume of 13,537,420.18 liters.[70]

The Court shall determine whether petitioner has proven that the lubricating oils and its additives of 1,045,677.60[71] liters, with excise tax

---

[69] (₱253,808,697.93 - ₱131,971,916.30).
[70] (₱121,836,781.63/₱9.00 rate per liter)
[71] (1,061,507.60 liters - 15,830.00 liters).

payments of ₱9,411,098.40,[72] and which formed part of the finished goods sold to tax-exempt entities, came from the valid and substantiated importations of lubricating oils and additives of 13,537,420.18 liters with total excise tax payments of ₱121,836,781.63.

Based on the ICPA Report, the raw materials, *i.e.,* imported and local purchases of lubricating oils and additives, are received in the NLOBP. Subsequently, the raw materials are removed either for use in blending or sold to petitioner's customers. The finished goods, which are derived after blending the lubricating oils and additives, are then transferred for storage in Pandacan Terminal. The finished goods are thereafter sold to petitioner's customers including the three tax-exempt entities.[73]

Out of petitioner's refund claim, the ICPA was able to trace the imported lubricating oils and its additives in the total volume of 816,099.72 liters, with total equivalent excise tax payment of ₱7,344,897.58, that petitioner subsequently sold to tax-exempt entities as part of its finished goods.

Upon further verification, the Court agrees with the findings of the ICPA except for the lubricating oils and its additives of 245,407.87 liters with equivalent excise tax payments of ₱2,208,670.83. The Court could not trace the lubricating oils and its additives of 245,407.87[74] liters, with equivalent excise tax payment of ₱2,208,670.83,[75] which allegedly formed part of the finished goods sold to tax-exempt entities, to petitioner's importations during the period August 1, 2019 to December 31, 2019. Hence, this amount shall be disallowed. The untraceable volume with its equivalent excise tax is broken down as follows:

Particulars	**Volume in Liters**	**Amount of Excise Tax**
Unsupported by SI	15,830.00	₱ 142,470.00
Unsupported by STO DN/WC/DN	92,482.60	832,343.40
Raw materials used in blending and filling but not traced to importation documents due to lack of details	137,095.27	1,233,857.43
Total	**245,407.87**	**₱ 2,208,670.83**

[72] (₱9,553,568.40 - ₱142,470.00).
[73] Amended ICPA Report; Exhibit No. "P-32", CTA Docket 1, p. 379.
[74] (₱2,208,670.82/₱9.00 per liter).
[75] (₱9,553,568.40 - ₱7,344,897.58).

Notably, the Court's disallowance of ₱142,470.00 pertaining to petitioner's sales that were not supported by Sales Invoices is also among the sales that cannot be traced to petitioner's importation of lubricating oils and its additives during the period August 1, 2019 to December 31, 2019. In fine, the total disallowance by the Court amounts to ₱2,208,670.83.

<u>Summary</u>

To recap, the Court disallowed petitioner's importations that were not supported by SADs and/or SSDTs in the amount of ₱1,691,120.30 and those importations where the excise taxes in the amount of ₱130,280,796.00 were paid beyond the period of the subject claim, or a total of ₱131,971,916.30. Petitioner's total substantiated importations of lubricating oils and its additives amount to ₱121,836,781.63.

With regard to petitioner's importations that were not supported by SADs and/or SSDTs with excise tax payment of ₱1,691,120.30, verification by the Court discloses that a portion formed part of finished goods which were sold to petitioner's tax-exempt customers and, thus, were related to the subject claim, to wit:

SAD		SSDT		Volume in Liters	Amount of Excise Tax Paid	Related to Claim	
Exhibit No.	Reference No.	Exh. No.	Date of Payment			Volume in Liters	Amount of Excise Tax
P-103-1-31	C-1542	N/A	N/A	93,243.00	₱ 839,187.00	93,243.00	₱ 839,187.00
N/A	C-332435	N/A	N/A	22,419.35	201,774.15	-	-
N/A	C-297884	N/A	N/A	15,305.78	137,752.00	-	-
N/A	C-346198	N/A	N/A	22,419.35	201,774.15	-	-
N/A	C-326384	N/A	N/A	34,514.78	310,633.00	-	-
TOTAL				**187,902.25**	**₱ 1,691,120.30**	**93,243.00**	**₱ 839,187.00**

Hence, petitioner's sale to tax-exempt entities of finished goods containing 93,243.00 liters of lubricating oils and its additives and with equivalent excise tax payment of ₱839,187.00 shall be disallowed for petitioner's failure to substantiate the payment of the same.

On the other hand, of petitioner's importations of lubricating oils and additives with excise tax payments of ₱130,280,796.00 made beyond the period subject of the claim, or outside the period of August 1, 2019 to December 31, 2019, the Court was able to verify that petitioner's sales of finished goods containing 414,571.82 liters of imported lubricating oils and additives with equivalent total excise tax payment of ₱3,731,146.42 were made to its tax-exempt customers, broken down as follows:

SAD		SSDT		Volume in Liters	Amount of Excise Tax Paid	Related to Claim	
Exhibit No.	Reference No.	Exh. No.	Date of Payment			Volume in Liters	Amount of Excise Tax
P-103-1-22	C-151653	P-103-2-22	**01/27/2020**	3,918.00	35,262.00	-	-
P-103-1-27	C-151687	P-103-2-27	**01/27/2020**	2,641.00	23,769.00	-	-
P-103-1-19	C-163576	P-103-2-19	**02/21/2020**	2,351.00	21,159.00	-	-
P-103-1-23	C-163643	P-103-2-23	**02/21/2020**	5,412.00	48,708.00	-	-
P-103-1-2	C-132309	P-103-2-2	**01/08/2020**	1,074,469.00	9,670,221.00	23,560.98	212,048.82
P-103-1-4	C-125326	P-103-2-4	**01/08/2020**	1,129,258.00	10,163,322.00	51,156.98	460,412.86
P-103-1-6	C-125323	P-103-2-6	**01/08/2020**	2,220,158.00	19,981,422.00	250,555.58	2,255,000.22
P-103-1-7	C-130101	P-103-2-7	**01/08/2020**	1,126,340.00	10,137,060.00	-	-
P-103-1-21	C-135280	P-103-2-21	**01/27/2020**	1,133,691.00	10,203,219.00	-	-
P-103-1-24	C-132653	P-103-2-24	**01/27/2020**	2,216,405.00	19,947,645.00	-	-
P-103-1-25	C-135279	P-103-2-25	**01/27/2020**	2,215,961.00	19,943,649.00	-	-
P-103-1-26	C-144944	P-103-2-26	**01/27/2020**	2,215,669.00	19,941,021.00	89,298.28	803,684.52
P-103-1-20	C-163642	P-103-2-20	**02/21/2020**	1,129,371.00	10,164,339.00	-	-
Total				**14,475,644.00**	**₱ 130,280,796.00**	**414,571.82**	**₱ 3,731,146.42**

Therefore, the above computed sales to petitioner's tax-exempt customers of finished goods containing imported lubricating oils and its additives of 414,571.82 liters with equivalent excise tax payment of ₱3,731,146.42 shall be disallowed considering that while the same were traced to petitioner's imported lubricating oils and its additives, the payment of excise taxes thereon were made outside the period of claim, or beyond August 1, 2019 to December 31, 2019.

Out of petitioner's refund claim, the Court was able to trace that the total excise tax payment amounting to ₱2,774,564.16 is part of the substantiated importations of lubricating oils and its additives with excise tax payment in the amount of ₱121,836,781.63, for the period August 1, 2019 to December 31, 2019, detailed as follows:

SAD		SSDT		Volume in Liters	Amount of Excise Tax Paid	Related to Claim	
Exhibit No.	Reference No.	Exh. No.	Date of Payment			Volume in Liters	Amount of Excise Tax
P-103-1-8	C-235799	P-103-2-8	08/22/2019	95,012.00	855,108.00	-	-
P-103-1-1	C-110860	P-103-2-1	08/23/2019; 12/13/2019	1,066,223.00	9,596,007.00	29,420.98	264,788.82
P-103-1-94	C-237289	P-103-2-93	08/27/2019	16,116.56	145,049.00	-	-

P-103-1-73	C-242571	P-103-2-72	08/29/2019	16,204.26	145,838.36	–	–
P-103-1-93	C-241599	P-103-2-92	08/29/2019	18,793.22	169,139.00	–	–
P-103-1-3	C-113395	P-103-2-3	08/29/2019; 12/13/2019	1,175,039.00	10,575,351.00	88,392.31	795,530.83
P-103-1-5	C-113400	P-103-2-5	08/29/2019; 12/13/2019	1,121,181.00	10,090,629.00	81,851.20	736,660.80
P-103-1-41	C-243287	P-103-2-40	08/30/2019	15,567.57	140,108.13	–	–
P-103-1-9	C-243001	P-103-2-9	08/30/2019	71,344.00	642,096.00	–	–
P-103-1-89	C-245540	P-103-2-88	09/03/2019	1,824.33	16,419.00	–	–
P-103-1-95	C-245699	P-103-2-94	09/03/2019	48,594.97	437,354.73	–	–
P-103-1-42	C-251140	P-103-2-41	09/05/2019	34,742.06	312,678.54	–	–
P-103-1-43	C-251331	P-103-2-42	09/05/2019	34,687.81	312,190.29	–	–
P-103-1-50	C-251169	P-103-2-4	09/05/2019	19,546.83	175,921.47	–	–
P-103-1-59	C-251266	P-103-2-58	09/05/2019	22,531.64	202,784.76	–	–
P-103-1-60	C-251391	P-103-2-59	09/05/2019	22,497.12	202,474.08	–	–
P-103-1-96	C-258087	P-103-2-95	09/11/2019	29,070.08	261,630.72	–	–
P-103-1-10	C-257803	P-103-2-10	09/11/2019	71,344.00	642,096.00	–	–
P-103-1-78	C-123739	P-103-2-77	09/20/2019	15,518.91	139,670.19	–	–
P-103-1-97	C-268234	P-103-2-96	09/20/2019	15,554.44	139,990.00	–	–
P-103-1-37	C-272288	P-103-2-36	09/25/2019	22,436.55	201,928.95	–	–
P-103-1-56	C-272993	P-103-2-55	09/25/2019	20,281.25	182,531.25	–	–
P-103-1-57	C-272938	P-103-2-56	09/25/2019	40,770.83	366,937.47	–	–
P-103-1-61	C-272835	P-103-2-60	09/25/2019	22,592.16	203,329.44	–	–
P-103-1-80	C-274509	P-103-2-79	09/26/2019	15,384.61	138,461.49	–	–
P-103-1-12	C-277271	P-103-2-12	09/27/2019	46,620.00	419,580.00	–	–
P-103-1-79	C-286294	P-103-2-78	10/09/2019	15,518.91	139,670.19	–	–
P-103-1-75	C-291621	P-103-2-74	10/09/2019	401.97	3,617.73	–	–
P-103-1-76	C-132602	P-103-2-75	10/11/2019	2,380.90	21,428.10	–	–
P-103-1-71	C-296375	P-103-2-70	10/15/2019	15,966.03	143,694.27	–	–
P-103-1-13	C-296992	P-103-2-13	10/15/2019	69,850.00	628,650.00	–	–
P-103-1-11	C-251648	P-103-2-11	10/16/2019	71,344.00	642,096.00	–	–
P-103-1-74	C-308637	P-103-2-73	10/25/2019	19,960.12	179,641.08	–	–
P-103-1-81	C-305185	P-103-2-80	10/25/2019	18,150.23	163,352.07	–	–
P-103-1-51	C-314765	P-103-2-50	10/30/2019	19,647.53	176,827.77	–	–
P-103-1-87	C-314100	P-103-2-86	10/30/2019	16,319.66	146,876.94	–	–
P-103-1-45	C-316931	P-103-2-44	11/04/2019	34,594.86	311,353.74	–	–
P-103-1-46	C-332612	P-103-2-45	11/14/2019	34,562.62	311,063.58	–	–
P-103-1-52	C-316992	P-103-2-50	11/04/2019	39,234.64	353,111.76	–	–
P-103-1-63	C-316940	P-103-2-62	11/04/2019	22,246.54	200,218.86	–	–
P-103-1-82	C-316952	P-103-2-81	11/04/2019	17,953.05	161,577.45	–	–
P-103-1-14	C-320576	P-103-2-14	11/04/2019	69,979.00	629,811.00	–	–
P-103-1-44	C-314067	P-103-2-43	11/05/2019	34,658.07	311,922.63	–	–
P-103-1-62	C-314082	P-103-2-61	11/05/2019	22,350.23	201,152.07	–	–
P-103-1-15	C-322985	P-103-2-15	11/07/2019	116,666.66	1,049,999.94	–	–
P-103-1-69	C-324565	P-103-2-68	11/07/2019	8,180.88	73,627.92	–	–
P-103-1-53	C-326197	P-103-2-52	11/11/2019	19,577.46	176,197.14	–	–
P-103-1-64	C-326277	P-103-2-63	11/11/2019	22,546.08	202,914.72	–	–
P-103-1-83	C-326309	P-103-2-82	11/11/2019	18,347.42	165,126.78	–	–
P-103-1-17	C-327905	P-103-2-17	11/12/2019	32,307.87	290,770.83	–	–

P-103-1-88	C-330123	P-103-2-87	11/13/2019	16,319.66	146,876.94	–	–
P-103-1-84	C-332507	P-103-2-83	11/14/2019	18,273.92	164,465.28	–	–
P-103-1-22	C-151653	P-103-2-22	11/22/2019	1,121,005.00	10,089,045.00	89,764.73	807,882.59
P-103-1-27	C-151687	P-103-2-27	11/22/2019	1,103,588.00	9,932,292.00	–	–
P-103-1-77	C-342128	P-103-2-76	11/20/2019	3,141.40	28,272.60	–	–
P-103-1-65	C-343370	P-103-2-64	11/22/2019	22,589.18	203,302.62	–	–
P-103-1-85	C-343222	P-103-2-84	11/22/2019	18,181.82	163,636.38	–	–
P-103-1-33	C-352226	P-103-2-32	11/29/2019	16,701.26	150,311.34	–	–
P-103-1-39	C-352457	P-103-2-38	11/29/2019	16,155.86	145,402.74	–	–
P-103-1-90	C-352066	P-103-2-89	11/29/2019	39,969.13	359,722.17	–	–
P-103-1-98	C-352301	P-103-2-97	11/29/2019	4,049.22	36,443.00	–	–
P-103-1-67	C-354019	P-103-2-66	12/03/2019	44,994.25	404,948.25	–	–
P-103-1-32	C-154541	P-103-2-31	12/03/2019	22,678.18	204,103.62	–	–
P-103-1-86	C-354043	P-103-2-85	12/03/2019	17,872.54	160,852.86	–	–
P-103-1-91	C-354023	P-103-2-90	12/03/2019	39,557.61	356,018.49	–	–
P-103-1-99	C-355477	P-103-2-98	12/04/2019	16,504.02	148,536.18	–	–
P-103-1-16	C-355560	P-103-2-16	12/04/2019	118,914.06	1,070,226.54	–	–
P-103-1-35	C-358457	P-103-2-34	12/05/2019	16,701.26	150,311.34	–	–
P-103-1-47	C-360944	P-103-2-46	12/09/2019	34,767.10	312,903.90	–	–
P-103-1-54	C-360973	P-103-2-53	12/09/2019	19,718.03	177,462.27	–	–
P-103-1-66	C-360886	P-103-2-65	12/09/2019	22,589.18	203,302.62	–	–
P-103-1-92	C-369534	P-103-2-91	12/13/2019	40,246.91	362,222.19	–	–
P-103-1-30	C-368287	P-103-2-30	12/11/2019	69,722.00	627,498.00		
P-103-1-34	C-367619	P-103-2-33	12/12/2019	16,701.26	150,311.34	–	–
P-103-1-40	C-369556	P-103-2-39	12/13/2019	16,155.86	145,402.74	–	–
P-103-1-48	C-369545	P-103-2-47	12/13/2019	34,767.10	312,903.90	–	–
P-103-1-36	C-371524	P-103-2-35	12/16/2019	13,279.91	119,519.19	–	–
P-103-1-55	C-371160	P-103-2-54	12/16/2019	39,295.06	353,655.54	–	–
P-103-1-72	C-371197	P-103-2-71	12/16/2019	15,949.10	143,541.90	–	–
P-103-1-28	C-163142	P-103-2-28	12/19/2019	2,213,789.00	19,924,101.00	8,898.60	80,087.40
P-103-1-38	C-377553	P-103-2-37	12/20/2019	117,024.85	1,053,223.65	–	–
P-103-1-19	C-163576	P-103-2-19	12/20/2019	1,075,036.00	9,675,324.00	9,957.08	89,613.72
P-103-1-23	C-163643	P-103-2-23	12/20/2019	1,102,919.00	9,926,271.00	–	–
P-103-1-49	C-380725	P-103-2-48	12/23/2019	17,324.08	155,916.72	–	–
P-103-1-29	C-164581	P-103-2-29	12/26/2019	1,119,179.00	10,072,611.00	–	–
P-103-1-58	C-382433	P-103-2-57	12/26/2019	15,628.30	140,654.70	–	–
P-103-1-18	C-382237	P-103-2-18	12/26/2019	40,072.02	360,648.18	–	–
P-103-1-68	C-382874	P-103-2-67	12/27/2019	15,600.48	140,404.32	–	–
P-103-1-70	C-382872	P-103-2-69	12/27/2019	15,809.52	142,285.68	–	–
P-103-1-100	C-383764	P-103-2-99	12/27/2019	2,427.11	21,844.00	–	–
Total				**13,537,420.17**[76]	**₱ 121,836,781.63**	**308,284.90**	**₱ 2,774,564.16**

In fine, petitioner has sufficiently proven its entitlement to a refund in the amount of ₱2,774,564.16 representing the erroneously paid excise taxes on 308,284.91 liters of imported lubricating oils and its additives for the period August 1, 2019 to December 31, 2019, which

[76] The ₱0.01 (₱13,537,420.18 - ₱13,537,420.17) rounding off difference is negligible.

formed part of the finished goods subsequently sold to tax-exempt entities, computed as follows:

Particulars	Volume (in Liters)	Excise Tax Paid
Amount of Refund Claim	**1,061,507.60**	**₱ 9,553,568.40**
Less: Disallowances		
(a) Non-traceable and without SI/STO DN/WC/DN	245,407.87	2,208,670.83
(b) Without supporting proof of payment (i.e., SSDT)	93,243.00	839,187.00
(c) Excise taxes paid outside the period of claim	414,571.82	3,731,146.42
Total Disallowances	*753,222.69*	*₱ 6,779,004.25*
TOTAL REFUNDABLE EXCISE TAX PAID ON IMPORTED LUBRICATING OILS AND ITS ADDITIVES	**308,284.91**	**₱ 2,774,564.15**[77]

WHEREFORE, premises considered, the present Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent is ordered to **REFUND** in favor of petitioner the amount of **₱2,774,564.15**, representing petitioner's erroneously paid excise taxes for its imported lubricating oils and its additives for the period August 1, 2019 to December 31, 2019, which formed part of the finished goods that were subsequently sold to tax-exempt entities.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

[77] The ₱0.01 (₱2,774,564.16 - ₱2,774,564.15) rounding off difference is negligible.

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, 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.

ROMAN G. DEL ROSARIO
Presiding Justice