

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Third Division

OCEANAGOLD (PHILIPPINES), INC., CTA CASE NOS. 9207,
Petitioner, 9277 & 9416

Members:

- versus -

UY, Chairperson
RINGPIS-LIBAN, and
MODESTO-SAN PEDRO, Jr.

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

JUL 24 2020

2:28 p.m.

X-----X

DECISION

RINGPIS-LIBAN, J.:

THE CASE

These *Petitions for Review* filed by petitioner OceanaGold (Philippines), Inc. against respondent Commissioner of Internal Revenue (CIR) on November 24, 2015 for *CTA Case No. 9207*, February 26, 2016 for *CTA Case No. 9277*, and August 5, 2016 for *CTA Case No. 9416*, praying for the refund of unutilized input value-added tax (VAT) arising from petitioner's domestic purchases and importation of goods (other than capital goods), domestic purchases of services, and purchases of capital goods which are attributable to zero-rated sales for the third (3rd) quarter of taxable year 2013 in the amount of P87,123,112.79 (*CTA Case No. 9207*), fourth (4th) quarter of taxable year 2013 in the amount of P68,299,816.85 (*CTA Case No. 9277*) and first (1st) quarter of taxable year 2014 in the amount of P8,459,647.53 (*CTA Case No. 9461*), or in the aggregate amount of P163,882,577.17.

THE PARTIES

Petitioner is a corporation organized and existing under the laws of the Philippines with office address at 2nd Floor Carlos J. Valdes Building, 108 Aguirre Street, Legaspi Village, 1229 Makati City, Philippines.¹

Petitioner was formerly known as “Australasian Philippines Mining, Inc.” prior to the change in its corporate name to “OceanaGold (Philippines), Inc.” effective April 28, 2007. It is engaged in large-scale exploration, development and utilization of mineral resources such as gold, silver and copper.²

Petitioner is a VAT registered taxpayer with BIR Certificate of Registration No. OCN 8RC0000048136 with Taxpayer’s Identification Number (TIN) 004-870-171-000.³

Respondent is the duly appointed Commissioner of Internal Revenue who holds office at the Bureau of Internal Revenue (BIR), National Office Building located at Agham Road, Diliman, Quezon City.⁴

THE ANTECEDENTS

The facts as culled from the records of the cases are as follows:

On June 29, 2015, petitioner filed with the Excise Large Taxpayers Audit Division 1 (ELTAD 1) of the BIR an administrative claim for refund or issuance of tax credit for its unutilized input VAT attributable to zero-rated sales for the 3rd quarter of taxable year 2013 in the aggregate amount of P191,613,645.17. The input VAT covered by petitioner’s administrative claim particularly arose from domestic purchases and importation of goods (other than capital goods, domestic purchases of services and purchases of capital goods).⁵

On September 30, 2015, petitioner filed with ELTAD 1 of the BIR an administrative claim for refund or issuance of tax credit for its unutilized input VAT attributable to zero-rated sales for the 4th quarter of taxable year 2013 in the aggregate amount of P171,044,944.03. The input VAT covered by petitioner’s administrative claim particularly arose from domestic purchases and

¹ Docket (CTA Case No. 9207) Vol. 1, Pre-Trial Order, p. 1678.

² Id., Amended Petition, p. 104.

³ Docket (CTA Case No. 9207) Vol. 3, Exhibit “P-3”, p. 1876.

⁴ Id., Pre-Trial Order, p. 1678.

⁵ Docket (CTA Case No. 9207) Vol. 1, Amended Petition, pp. 107-108.

importation of goods (other than capital goods), domestic purchases of services and purchases of capital goods.⁶

On March 28, 2016, petitioner filed with ELTAD 1 of the BIR an administrative claim for refund or issuance of tax credit for its unutilized input VAT attributable to zero-rated sales for the 1st quarter of taxable year 2014 in the aggregate amount of P63,632,822.81. The input VAT covered by petitioner’s administrative claim particularly arose from domestic purchases and importation of goods (other than capital goods), domestic purchases of services and purchases of capital goods.⁷

In relation to the administrative claim for refund or issuance of tax credit for its unutilized input VAT attributable to its zero-rated sales for the 3rd quarter of taxable year 2013, on December 16, 2015, petitioner received a Letter dated December 15, 2016 from ELTAD 1 of the BIR partially granting petitioner’s administrative application for input VAT refund in the aggregate amount of P104,490,532.68, to wit:

Relative thereto, please be informed that after verification of the documents you submitted to support the said claim, the amount of PESOS: ONE HUNDRED FOUR MILLION FOUR HUNDRED NINETY THOUSAND FIVE HUNDRED THIRTY TWO PESOS & 68/100 (P104,490,532.68) was recommended for issuance of Tax Credit Certificate, computed as follows:

PARTICULAR	BIR	BOC	TOTAL
Total Applied for TCC	P166,814,242.83	P24,799,402.64	P191,613,645.17
Less: Disallowance	73,033,941.15	14,089,171.64	87,123,112.79
NET REFUNDABLE AMOUNT	P93,780,301.68	P10,710,231.00	P104,490,532.68

In relation to the administrative claim for refund or issuance of tax credit for its unutilized input VAT attributable to zero-rated sales for the 4th quarter of taxable year 2013, on February 3, 2016, petitioner received a Letter from ELTAD 1 of the BIR partially granting the application for input VAT refund in the aggregate amount of P102,745,127.18, to wit:

Relative thereto, please be informed that after verification of the documents you submitted to support the said claim, the amount of PESOS: ONE HUNDRED TWO MILLION SEVEN HUNDRED FORTY FIVE THOUSAND ONE

⁶ Docket (CTA Case No. 9277) Vol. 1, Petition, pp. 13-14.
⁷ Docket (CTA Case No. 9416) Vol. 1, Petition, p. 14.

HUNDRED TWENTY SEVEN PESOS & 18/100 (P102,745,127.18) was recommended for issuance of Tax Credit Certificate, computed as follows:

PARTICULAR	BIR	BOC	TOTAL
Total Applied for TCC	P149,006,517.00	P22,038,427.03	P171,044,944.03
Less: Disallowance	P64,011,914.82	P4,287,902.03	68,299,816.85
NET REFUNDABLE AMOUNT	P84,994,602.18	P17,750,525.00	P102,745,127.18

In relation to administrative claim for refund or issuance of tax credit for its unutilized input VAT attributable to zero-rated sales for the 1st quarter of taxable year 2014, on July 7, 2016, petitioner received a Letter dated June 30, 2016 from ELTAD 1 partially granting the application for input VAT refund in the aggregate amount of P55,173,175.28, to wit:

Relative thereto, please be informed that after verification of the documents you submitted to support the said claim, the amount of PESOS: FIFTY FIVE MILLION ONE HUNDRED SEVENTY THREE THOUSAND ONE HUNDRED SEVENTY FIVE & 28/100 only (P55,173,175.28) was recommended for issuance of Tax Credit Certificate, computed as follows:

PARTICULAR	BIR	BOC	TOTAL
Total Applied for TCC	P36,266,633.81	P27,366,189.00	P63,632,822.81
Less: Disallowance	8,396,064.53	63,583.00	8,459,647.53
NET REFUNDABLE AMOUNT	P27,870,569.28	P27,302,606.00	P55,173,175.28

On November 24, 2015, petitioner filed a Petition for Review before this Court docketed as CTA Case No. 9207. The case was initially raffled to the Court’s First Division.⁸

On February 26, 2016, petitioner filed a Petition for Review before this Court docketed as CTA Case No. 9277. The case was initially raffled to the Court’s First Division.⁹

Meanwhile, on April 8, 2016, the Court received petitioner’s “Omnibus Motion A. To Admit Attached Amended Petition for Review, B. To

⁸ Docket (CTA Case No. 9207), Vol. 1, pp. 10-21.
⁹ Docket (CTA Case No. 9277), pp. 10-21.

Consolidate CTA Case Nos. 9207 and 9277; and C. To Defer Pre-Trial Conference.”¹⁰

In the Resolution dated April 14, 2016,¹¹ the Court ordered respondent to file his Comment on petitioner’s Omnibus Motion, within ten (10) days from notice thereof. However, despite notice, respondent failed to file his Comment.¹²

In the Resolution dated May 30, 2016,¹³ the Court granted petitioner’s Motion to Consolidate. Hence, CTA Case No. 9277 is now consolidated with CTA Case No. 9207. The Court likewise granted petitioner’s Motion to Admit Attached Amended Petition for Review. Thus, the Amended Petition for Review is admitted as part of the record of the case. In the same Resolution, the Court ordered respondent to file his Amended Answer within fifteen (15) days from notice thereof.

On June 15, 2016, the Court received respondent’s Amended Answer.¹⁴

In the Resolution dated June 21, 2016,¹⁵ the Court noted respondent’s Amended Answer and set the case for Pre-Trial Conference on September 8, 2016 at 9:00 o’clock in the morning. The parties were directed to file their respective Consolidated Pre-Trial Briefs at least five (5) days before the scheduled Pre-Trial.

On July 7, 2016, the Court received respondent’s Consolidated Pre-Trial Brief.¹⁶ The same was noted by the Court in the Minute Resolution issued on July 11, 2016.¹⁷

Meanwhile, on August 5, 2016, petitioner filed a Petition for Review docketed as CTA Case No. 9416. The case was initially raffled to the Court’s First Division.¹⁸

On August 26, 2016, petitioner filed an “Omnibus Motion A. To consolidate CTA Case Nos. 9207 and 9277 with CTA Case No. 9416; and B. To Defer Pre-Trial Conference.”¹⁹

¹⁰ Docket (CTA Case No. 9207), Vol. 1. Pp. 98-116.

¹¹ Docket (CTA Case No. 9207) Vol. 1, p. 178.

¹² Id., Records Verification Report, p. 179.

¹³ Id., pp. 185-186.

¹⁴ Id., pp. 187-193.

¹⁵ Id., p. 196.

¹⁶ Id., pp. 197-201.

¹⁷ Id., p. 202.

¹⁸ Docket (CTA Case No. 9416) Vol. 1, pp. 10-22.

¹⁹ Docket (CTA Case No. 9207) Vol. 1, pp. 204-209.

On September 1, 2016, petitioner filed its “Pre-Trial Brief.”²⁰

In the Resolution dated September 2, 2016,²¹ the Court granted petitioner’s “Omnibus Motion A. To Consolidate CTA Case Nos. 9207 & 9277 with CTA Case No. 9416; and B. To Defer Pre-Trial Conference.” Hence, CTA Case No. 9416 is consolidated with CTA Case Nos. 9207 and 9277. In the same Resolution, the Court cancelled the Pre-Trial Conference set on September 8, 2016 and reset to November 24, 2016. The Court likewise directed the parties to file their respective Consolidated Pre-Trial Briefs and Judicial Affidavits of their witnesses within five (5) days before the scheduled Pre-Trial Conference.

On September 29, 2016, respondent filed a “Motion to Admit Attached Answer.”²²

In the Resolution dated October 14, 2016, the Court granted respondent’s Motion to Admit Attached Answer.²³ Thus, the Answer for CTA Case No. 9416 is admitted as part of the record of the cases.

On September 29, 2016²⁴ and October 25, 2016,²⁵ the Court received the BIR Records of the instant cases.

On October 25, 2016, the Court received respondent’s “Consolidated Pre-Trial Brief.”²⁶

In the Minute Resolution dated November 3, 2016, the Court noted: 1) Respondent’s “Consolidated Pre-Trial Brief” filed on October 25, 2016; and the Compliance, transmitting the BIR Records of CTA Case No. 9416.²⁷

On November 18, 2016, petitioner filed its Consolidated Pre-Trial Brief dated November 18, 2016.²⁸

The Pre-Trial for the consolidated cases was held on November 24, 2016.²⁹ During the Pre-Trial Conference, the parties were ordered to submit their Joint Stipulation of Facts and Issues until December 14, 2016.³⁰

²⁰ Id., pp. 210-227.

²¹ Docket (CTA Case No. 9207) Vol. 2, pp. 819-820.

²² Id., pp. 829-840.

²³ Id., pp. 847-848.

²⁴ Id., Compliance, pp. 841-844.

²⁵ Id., Compliance, pp. 854-857.

²⁶ Id., pp. 849-853.

²⁷ Id., p. 858.

²⁸ Id., pp. 875-895.

²⁹ Id., Minutes of the Hearing, pp. 1622-1623.

³⁰ Id., Order, pp. 1629-1631.

On December 13, 2016, the Court received the parties' Joint Stipulation of Facts and Issues.³¹

On December 22, 2016, the Court approved the parties' Joint Stipulation of Facts and Issues, and deemed the Pre-Trial terminated.³² Thereafter, the Pre-Trial Order dated January 19, 2017 was issued by the Court.³³

The trial of the cases then proceeded.

During trial, petitioner presented its documentary and testimonial evidence. It offered the testimonies of the following witnesses, namely: *Ms. Josefina C. Mallari*, Finance Manager of petitioner,³⁴ and *Mr. Edward L. Roguel*, the court-commissioned Independent Certified Public Accountant.³⁵

On August 10, 2017, petitioner filed its Formal Offer of Evidence.³⁶ In the Resolution dated December 1, 2017, the Court admitted petitioner's Exhibits, except for the following: Exhibits "P-122", "P-149-79", "P-152", "P-218", "P-302", "P-323", "P-426C-3", "P-426D-2", "P-433", "P-435", "P-509" to "P-516", "P-548-9", "P-552-1", "P-554", "P-573", "P-575", "P-575-1" to P-575-21", "P-638", "P-680", "P-686", "-764", "P-897", "P-904", "P-65", "P-971-1", "P-1091", "P-1155", "P-1327-2", "P-1452", "P-1346", "P-1351-5", "P-1361", "P-1363", "P-1423", "P-1452", "P-1453", "P-2006-14", "P-2006-19", "P-2006-34", "P-2006-65", and "P-2011-41" to "P-2011-44", for not being found in the records of the case.

On December 20, 2017, petitioner filed an "Omnibus Motion 1. For Partial Reconsideration of the Resolution dated December 1, 2017); II. To Note Various Manifestations, Corrections and Clarifications; and III. To Set Commissioner's Hearing.³⁷ In the Resolution dated July 5, 2018, the Court granted petitioner's Motion for Partial Reconsideration (of the Resolution dated December 1, 2017). Accordingly, the Court admitted Exhibits "P-26.10" and "P-26.11" as remarked, and Exhibits "P-575-1" to "O-575-21", "P-965" to "P-965-1", "P-1346", "P-2006-34", "P-2006-65", and "P-2011-41" to "P-2011-44."

For his part, respondent likewise presented his documentary and testimonial evidence. He offered the testimonies of *Revenue Officers Cletofel V. Parungao*³⁸ and *Rona B. Marcellano*³⁹ by way of judicial affidavits.

³¹ Docket (CTA Case No. 9207) Vol. 3, pp. 1641-1661.

³² *Id.*, p. 1665.

³³ *Id.*, pp. 1677-1699.

³⁴ Judicial Affidavit, Exhibits "P-50" to "P-51.1".

³⁵ Judicial Affidavit, Exhibits "P-52" to "P-52.1".

³⁶ *Id.*, pp. 1792-1833.

³⁷ *Id.*, pp. 2679-2688.

³⁸ Judicial Affidavit, Exhibit "R-4".

³⁹ Judicial Affidavit, Exhibit "R-8".

Respondent filed his Formal Offer of Evidence on September 10, 2018.⁴⁰

In the meantime, the instant consolidated cases were transferred to this Court's Third Division, pursuant to the Order dated October 1, 2018.⁴¹

In the Resolution dated January 29, 2019, the Court admitted the following Exhibits: "R-1" (CTA Case No. 9416), "R-2" (CTA Case No. 9416), "R-3" (CTA Case No. 9416), "R-1" (CTA Case No. 9207), "R-2" (CTA Case No. 9277), "R-3" (CTA Case No. 9207), "R-4" (CTA Case No. 9277), "R-5" (CTA Case No. 9207), and "R-6" (CTA Case No. 9277), subject to the Court's final determination and/or appreciation of its purposes, materiality, relevancy and probative value to the issues involved in the instant cases.

Subsequently, petitioner filed its Memorandum on March 22, 2019,⁴² while respondent filed his Memorandum on March 28, 2019.⁴³

The consolidated cases were deemed submitted for decision on April 2, 2019.

THE ISSUE

The parties submitted this sole issue for the Court's resolution:

"WHETHER OR NOT PETITIONER IS ENTITLED TO A REFUND OR TAX CREDIT OF ITS UNUTILIZED INPUT VAT ARISING FROM DOMESTIC PURCHASES AND IMPORTATION OF GOODS (OTHER THAN CAPITAL GOODS), DOMESTIC PURCHASES OF SERVICES, AND PURCHASES OF CAPITAL GOODS ATTRIBUTABLE TO ZERO-RATED SALES FOR THE 3RD QUARTER OF TAXABLE YEAR 2013 IN THE AMOUNT OF P87,123,112.79, 4TH QUARTER OF TAXABLE YEAR 2013 IN THE AMOUNT OF P68,299,816.85 AND 1ST QUARTER OF TAXABLE YEAR 2014 IN THE AMOUNT OF P8,459,647.53 OR IN THE AGGREGATE AMOUNT OF P163,882,577.17."⁴⁴



⁴⁰ Docket (CTA Case No. 9207) Vol. 4., pp. 2729-2734.

⁴¹ Id., p. 2739.

⁴² Id., pp. 2754- 2789.

⁴³ Id., pp. 2793-2800.

⁴⁴ Id., Joint Stipulation of Facts and Issues, pp. 1643-1644.

THE ARGUMENTS OF THE PARTIES

Petitioner argues that it timely filed its administrative and judicial claims for refund or issuance of tax credit certificate of unutilized input VAT attributable to zero-rated sales in the 3rd and 4th Quarters of 2013 and 1st Quarter of 2014; that it is a VAT-registered entity; that it is engaged in zero-rated export sales in the 3rd and 4th Quarters of taxable year 2013 and 1st Quarter of taxable year 2014 the consideration for which was paid for in acceptable foreign currency and accounted for in accordance with Bangko Sentral ng Pilipinas (BSP) rules and regulations; that it incurred or paid input taxes attributable to zero-rated sales for the 3rd and 4th Quarters of 2013 and the 1st Quarter of 2014; and that the input taxes were not applied against output tax liability during and in the succeeding quarters.

On the other hand, respondent counter-argues that the petitions must be dismissed for failure of petitioner to substantiate its administrative claim for refund; that since respondent rendered a decision, the jurisdiction of the Court shifts from a trial court to an appellate tribunal; that the Court should confine itself to whether the findings of respondent are consistent with law; that petitioner is not entitled to refund in the amounts of P87,123,111.79, P68,299,816.85 and P8,459,647.53; and that taxes paid and collected by the BIR are presumed to have been made in accordance with law, rules and regulations and the burden to prove otherwise is upon petitioner.

THE RULING OF THE COURT

Pursuant to the provisions of Sections 112(A) and (C) of the National Internal Revenue Code (NIRC) of 1997, as amended, jurisprudence has laid down certain requisites which must be complied with by the taxpayer-applicant to successfully obtain a credit/refund of input VAT. Said requisites are classified into certain categories, to wit:

Timeliness of the filing of the administrative and judicial claims:

1. The claim is filed with the BIR within two years after the close of the taxable quarter when the sales were made;⁴⁵
2. In case of full or partial denial of the refund claim, or the failure on the part of the Commissioner to act on the said claim within a period of 120 days, the judicial claim has been filed with this Court, within 30 days from receipt of the

⁴⁵ *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc.*, G.R. No. 182364, August 3, 2010.

decision or after the expiration of the said 120-day period;⁴⁶

Taxpayer's registration with the BIR:

3. The taxpayer is a VAT-registered person;⁴⁷

Taxpayer's zero-rated sales:

4. The taxpayer is engaged in zero-rated or effectively zero-rated sales;⁴⁸
5. For zero-rated sales under Sections 106(A)(2)(1) and (2); 106(B); and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with BSP rules and regulations;⁴⁹

Taxpayer's input VAT claim:

6. The input taxes are not transitional input taxes;⁵⁰
7. The input taxes are due or paid;⁵¹
8. The input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume;⁵² and
9. The input taxes have not been applied against output taxes during and in the succeeding quarters.⁵³

***Petitioner's administrative
and judicial claims were
timely made.***

✓

⁴⁶ *Steag State Power, Inc. (Formerly State Power Development Corporation) vs. Commissioner of Internal Revenue*, G.R. No. 205282, January 14, 2019; *Rohm Apollo Semiconductor Philippines vs. Commissioner of Internal Revenue*, G.R. No. 168950, January 14, 2015.

⁴⁷ *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc.*, G.R. No. 182364, August 3, 2010.

⁴⁸ *Id.*

⁴⁹ *Id.*

⁵⁰ *Id.*

⁵¹ *Id.*

⁵² *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009.

⁵³ *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 166732, April 27, 2007; *San Roque Power Corporation vs. Commissioner of Internal Revenue*, G.R. No. 180345, November 25, 2009; and *AT&T Communications Services Philippines, Inc.*, G.R. No. 182364, August 3, 2010.

The *first* requisite pertains to the filing of the claim for tax credit or refund of input VAT before the BIR, within two (2) years from the close of the taxable quarter when the zero-rated or effectively zero-rated sales were made.

The present claim covers the third and fourth quarters of TY 2013 and first quarter of TY 2014, which respectively closed on September 30, 2013, December 31, 2013 and March 31, 2014. Counting two (2) years from said dates, petitioner had until September 30, 2015, December 31, 2015 and March 31, 2016, within which to file its administrative claims for tax credit or refund. Clearly, petitioner's administrative claims for refund were timely filed, as shown below:

CTA Case No.	Taxable Period	Close of the Taxable Quarter	Last Day to File Administrative Claim	Date of Filing of Administrative Claim
9207	3rd Quarter of TY 2013	30-Sep-13	30-Sep-15	29-Jun-15 ⁵⁴
9277	4th Quarter of TY 2013	31-Dec-13	31-Dec-15	30-Sep-15 ⁵⁵
9416	1st Quarter of TY 2014	31-Mar-14	31-Mar-16	28-Mar-16 ⁵⁶

On the other hand, the *second* requisite is to the effect that the judicial claim must have been filed within thirty (30) days from receipt of respondent's decision or after the expiration of the 120-day period under Section 112(C).

Record reveals that upon filing of petitioner's administrative claims it simultaneously submitted complete documents in support thereof. Considering that respondent failed to act on the subject claims within the said 120-day period, petitioner had 30 days after the lapse of the 120-day period within which to seek appeal before this Court. Evidently, petitioner's filings of its judicial claims were also filed on time, to wit:

CTA Case No.	Taxable Period	Date of Filing of Administrative Claim and Submission of Complete Documents	End of 120 days for the BIR Commissioner to decide on the claim	End of 30 days from the expiration of the 120 days	Date of Filing of Petition for Review
9207	3rd Quarter of CY 2013	29-Jun-15	27-Oct-15	26-Nov-15	24-Nov-15
9277	4th Quarter of CY 2013	30-Sep-15	28-Jan-16	27-Feb-16	26-Feb-16
9416	1st Quarter of CY 2014	28-Mar-16	26-Jul-16	25-Aug-16	05-Aug-16

⁵⁴ Docket (CTA Case No. 9207) Vol. 3, Exhibit "P-31" to "P-31.3", pp. 2345 to 2353.

⁵⁵ Id., Exhibit "P-32" to "P-32.3", pp. 2354 to 2362.

⁵⁶ Id., Exhibit "P-47" to "P-47.3", pp. 2530 to 2536.

Having determined that petitioner timely filed both its administrative and judicial claims, we shall now proceed to make a determination of petitioner's compliance with the other requisites.

Petitioner is a VAT-registered taxpayer.

Petitioner complied with the *third* requisite considering that it is a VAT registered taxpayer with BIR Certificate of Registration No. OCN 8RC0000048136 with Taxpayer's Identification Number (TIN) 004-870-171-000.⁵⁷

Not all of petitioner's reported zero-rated sales or effectively zero-rated sales during the 3rd and 4th Quarters of TY 2013 and 1st Quarter of TY 2014 qualify as such.

Anent the *fourth* and *fifth* requisites, petitioner has proven that it is an entity registered with the Securities and Exchange Commission (SEC) under SEC Reg. No. A199602982 dated July 24, 1996⁵⁸. The registration, however, is under petitioner's former name "Australasian Philippines Mining, Inc." until the issuance of Certificate of Filing of Amended Articles of Incorporation dated January 7, 2015⁵⁹ bearing the petitioner's new trade name "OceanaGold (Philippines), Inc.".

Petitioner was established with the primary purpose: *"To render exploration and other related services as well as all aspects of technical, engineering and management services to individuals, partnerships, associations and corporations engaged in mining or in any manner, in the acquisition, conveyance, storage, marketing, processing, refining and distribution of minerals; to extended financial assistance to local mining enterprises or mineral tenement owners through service contracts without engaging in financing activity as defined in Republic Act No. 5980 and to provide technical and managerial services in the execution of such exploration activities as prospecting, geo-technical surveying, drilling, boring, tunneling, bulk sampling, metallurgical testing and other studies in evaluating the development potential of metal and mineral deposits of all kinds; to acquire an interest in such enterprise or corporation to the extent allowed by law; to enter into contracts with local mineral tenement owners, mineral exploration enterprises in connection with above activities; and to enter into agreements with the President of the Philippines or other agencies of the Philippine government to provide financial assistance for large scale exploration, development and utilization of minerals, petroleum and other mineral oils pursuant to the provisions of Republic Act No.*



⁵⁷ Docket (CTA Case No. 9207), Vol. 3, Exhibit "P-3", p. 1876.

⁵⁸ Id., Exhibit "P-1", pp. 1834 to 1850.

⁵⁹ Id., Exhibit "P-1.1", pp. 1851 to 1875.

7942 otherwise known as the “Philippine Mining Act of 1995” and its amendments, if any.’⁶⁰

Petitioner is likewise a Board of Investment (BOI)-registered entity as evidenced by Certificate of Registration No. 2011-270 as New Export Producer of Dore Bars and Copper Concentrate.⁶¹

Petitioner contends that during the third and fourth quarters of CY 2013 and first quarter of CY 2014, it generated export sales of gold, silver and copper to its foreign customers Trafigura Pte. Ltd. and Perth Mint Australia; and that these export sales were paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP). Petitioner submits that such export sales are subject to zero-percent (0%) VAT pursuant to Section 106(A)(2)(a)(1) of the NIRC of 1997, as amended, which states:

“**SEC. 106. Value Added Tax on Sale of Goods or Properties.** –

“(A) *Rate and Base of Tax.* – x x x

“(2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:

“(a) Export Sales. - The term ‘**export sales**’ means:

“(1) The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported and paid for in acceptable foreign currency or its equivalent in goods or services, and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);”

Based on the foregoing, in order for an export sale to qualify as zero-rated, the following essential elements must be present:

1. the sale was made by a VAT registered person;
2. there was sale and actual shipment of goods from the Philippines to a foreign country; and,
3. the sale was paid for in acceptable foreign currency accounted for in accordance with the rules and regulations of the BSP.

As for the *first* essential element, it has been settled that petitioner is a VAT-registered person. ✓

⁶⁰ Docket (CTA Case No. 9207) Vol. 3, Articles of Incorporation, pp. 1837 to 1838

⁶¹ Id., Exhibit “P-4”, pp. 1877 to 1887.

Relative to the *second* essential element are Sections 113(A)(1), (B)(1), (2)(c), and (3) of the NIRC of 1997, as amended, as implemented by Sections 4.113-1(A)(1), B(1), and (2)(c) of Revenue Regulations (RR) No. 16-05, as amended, which provide that any VAT registered person claiming VAT zero-rated direct or considered export sales must present, among others, the following documents:

1. the sales invoice as proof of sale of goods;
2. the bill of lading or airway bill as proof of actual shipment of goods from the Philippines to a foreign country.

Sections 113(A)(1), (B)(1) and (2)(c) of the NIRC of 1997, as amended, and Sections 4.113-1(A)(1), (B)(1) and (2)(c) of RR No. 16-05, are quoted hereunder for easy reference:

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

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

(1) A VAT invoice for every sale, barter or exchange of goods or properties; and

xxx

xxx

xxx

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

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

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

xxx

xxx

xxx

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

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

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



(1) A VAT invoice for every sale, barter or exchange of goods or properties; and

xxx

xxx

xxx

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

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

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

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

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

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

Moreover, the sales invoices supporting the export sales must be duly registered with the BIR and contain all the required information, pursuant to Sections 237 and 238 of the NIRC of 1997, as amended, to wit:

"SEC. 237. *Issuance of Receipts or Sales or Commercial Invoices.* — All persons subject to an internal revenue tax shall, for each sale or transfer of merchandise or for services rendered valued at Twenty-five pesos (P25.00) or more, issue duly registered receipts or sales or commercial invoices, prepared at least in duplicate, showing the date of transaction, quantity, unit cost and description of merchandise or nature of service. . . ."

"SEC. 238. *Printing of Receipts or Sales or Commercial Invoices.* — All persons who are engaged in business shall secure from the Bureau of Internal Revenue an authority to print receipts or sales or commercial invoices before a printer can print the same.

✓

No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) and business address of the person or entity to use the same, and such other information that may be required by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner.” (*Underscoring ours*)

Thus, only export sales supported by above-stated documents shall qualify for VAT zero-rating under Section 106(A)(2)(a)(1) of the NIRC of 1997, as amended.

In its Quarterly VAT Returns for the 3rd and 4th quarters of TY 2013 and 1st quarter of TY 2014, petitioner declared total sales/receipts of ₱11,446,282,372.44, which include zero-rated sales/receipts amounting to ₱11,443,573,448.60, to wit:

	3rd Quarter of TY 2013 <i>(Exhibit "P-8.1")</i> ⁶²	4th Quarter of TY 2013 <i>(Exhibit "P-11.2")</i> ⁶³	1st Quarter of TY 2014 <i>(Exhibit "P-17.2")</i> ⁶⁴	Total
Vatable Sales/Receipts	₱ -	₱ 444,867.14	₱ 2,264,056.70	₱ 2,708,923.84
Zero-Rated Sales/Receipts	3,169,031,145.39	2,335,169,378.27	5,939,372,924.94	11,443,573,448.60
Exempt Sales/Receipts	-	-	-	-
Total Sales/Receipts	₱3,169,031,145.39	₱2,335,614,245.41	₱5,941,636,981.64	₱11,446,282,372.44

These total declared zero-rated sales were incurred by the petitioner from the shipments of gold and copper to its foreign clients, Trafigura Pte. Ltd. and Western Australian Mint, pursuant to the respective Offtake Agreement⁶⁵ and Refining Agreement⁶⁶.

To support the said zero-rated sales, petitioner submitted in evidence the corresponding sales invoices⁶⁷ and export documents, such as, bills of lading/air waybills⁶⁸, permits to export⁶⁹, which were all examined by the Court-commissioned Independent Certified Public Accountant (ICPA).

Upon scrutiny of the supporting documents together with the ICPA report⁷⁰, the following are the summary of petitioner’s zero-rated sales:

⁶² Docket (CTA Case No. 9207) Vol. 3, pp. 1904 to 1905.

⁶³ Id., pp. 1922 to 1923.

⁶⁴ Id., pp. 2185-2186.

⁶⁵ Id., Exhibit “P14.1”, pp. 1939 to 1969.

⁶⁶ Id., Exhibit “P14.6”, pp. 1977 to 2037.

⁶⁷ Exhibits P-2007-1 to P-2007-26.

⁶⁸ Exhibits P-2012-1 to P-2012-26; P-14.4.

⁶⁹ Exhibits P-2010-1 to P-2010-20.

⁷⁰ Exhibit “P-51”.

3RD QUARTER OF TY 2013							
Customer	Bill of Lading / Air Waybill	Sales Invoice		Amount (in US Dollar) Declared in:			Peso Equivalent of the amount declared in 3rd Quarter of TY 2013
		Details	Amount (Net of Deductions)	2nd Quarter of TY 2013	3rd Quarter of TY 2013	4th Quarter of TY 2013	
Trafigura Pte. Ltd. (CuCon Shipment 1)	- No. HP-04-01 - Date: 07-Apr-13 - Exhibit P-2012-1	- No. 00005 - Date: 30-Aug-13 - Exhibit P-2007-1	14,033,397.57	12,983,117.00	1,764,550.51	-	77,360,136.09
Trafigura Pte. Ltd. (CuCon Shipment 2)	- No. ES-05-02 - Date: 29-May-13 - Exhibit P-2012-2	- No. 00008 - Date: 4-Oct-13 - Exhibit P-2007-2	12,432,429.41	11,676,382.00	1,485,546.45	-	65,114,174.89
Trafigura Pte. Ltd. (CuCon Shipment 5)	- No. TL-07-05 - Date: 5-Jul-13 - Exhibit P-2012-3	- No. 00010 - Date: 17-Oct-13 - Exhibit P-2007-3	11,223,272.13	-	10,978,130.00	915,262.07	475,966,706.47
Trafigura Pte. Ltd. (CuCon Shipment 6)	- No. ES-1307-01 - Date: 19-Jul-13 - Exhibit P-2012-4	- No. 00012 - Date: 15-Nov-13 - Exhibit P-2007-4	11,573,019.62	-	10,412,094.00	1,823,050.19	451,425,706.25
Trafigura Pte. Ltd. (CuCon Shipment 7)	- No. PS-2013-01 - Date: 4-Aug-13 - Exhibit P-2012-5	- No. 00013 - Date: 15-Nov-13 - Exhibit P-2007-5	11,004,521.78	-	10,164,092.00	1,479,027.15	445,836,715.08
Trafigura Pte. Ltd. (CuCon Shipment 8)	- No. ES-1309-08 - Date: 11-Aug-13 - Exhibit P-2012-6	- No. 00014 - Date: 15-Nov-13 - Exhibit P-14.3	13,634,323.51	-	11,994,352.00	2,421,096.89	526,119,056.69
Trafigura Pte. Ltd. (CuCon Shipment 9)	- No. OP-310-19 - Date: 5-Sep-13 - Exhibit P-14.4	- No. 00016 - Date: 15-Dec-13 - Exhibit P-2007-6	24,509,432.95	-	22,085,451.00	3,730,709.87	968,045,071.14
Perth Mint Australia (Dore 1)	- No. 160-6869-4835 - Date: 29-Jun-13 - Exhibit P-2012-7	- No. 00001 - Date: 4-Jul-13 - Exhibit P-2007-7	1,755,328.80	-	1,755,328.80	-	76,281,745.53
Perth Mint Australia (Dore 2)	- No. 160-52609351 - Date: 16-Aug-13 - Exhibit P-2012-8	- No. 00037 - Date: 21-Aug-13 - Exhibit P-2007-8	1,885,770.00	-	1,885,770.00	-	82,881,833.25
Perth Mint Australia (Adjustment to Dore Shipments 1-4)	-	- No. 00019 - Date: 18-Dec-13 - Exhibit P-2007-9	16,434.00	-	-	-	-
							10,031,145.39
							10,031,145.39
							0.00

4th QUARTER OF TY 2013							
Customer	Bill of Lading / Air Waybill	Sales Invoice		Amount (in US Dollar) Declared in:			Peso Equivalent of the amount declared in 4th Quarter of CY 2013
		Details	Amount (Net of Deductions)	2nd / 3rd Quarter of CY 2013	4th Quarter of CY 2013	1st / 2nd Quarter of CY 2014	
Trafigura Pte. Ltd. (CuCon Shipment 3)	- No. ES-06-01 - Date: 13-Jun-13 - Exhibit P-2012-9	- No. 00007 - Date: 28-Sep-13 - Exhibit P-2007-10	12,100,627.70	11,787,882.00	1,034,664.53	-	44,679,401.07
Trafigura Pte. Ltd. (CuCon Shipment 4)	- No. EE-06-02 - Date: 30-Jun-13 - Exhibit P-2012-10	- No. 00011 - Date: 24-Oct-13 - Exhibit P-2007-11	10,978,930.33	11,096,551.00	576,462.33	-	24,893,084.56
Trafigura Pte. Ltd. (CuCon Shipment 5)	- No. TL-07-05 - Date: 5-Jul-13 - Exhibit P-2012-3	- No. 00010 - Date: 17-Oct-13 - Exhibit P-2007-3	11,223,272.13	10,978,130.00	915,262.07	-	39,523,304.34
Trafigura Pte. Ltd. (CuCon Shipment 6)	- No. ES-1307-01 - Date: 19-Jul-13 - Exhibit P-2012-4	- No. 00012 - Date: 15-Nov-13 - Exhibit P-2007-4	11,573,019.62	10,412,094.00	1,823,050.19	-	79,402,221.81
Trafigura Pte. Ltd. (CuCon Shipment 7)	- No. PS-2013-01 - Date: 4-Aug-13 - Exhibit P-2012-5	- No. 00013 - Date: 15-Nov-13 - Exhibit P-2007-5	11,004,521.78	10,164,092.00	1,479,027.15	-	64,418,435.90

Trafigura Pte. Ltd. (CuCon Shipment 8)	- No. ES-1309-08 - Date: 11-Aug-13 - Exhibit P-2012-6	- No. 00014 - Date: 15-Nov-13 - Exhibit P-14.3	13,634,323.51	11,994,352.00	2,421,096.89	-	105,449,906.60
Trafigura Pte. Ltd. (CuCon Shipment 9)	- No. OP-310-19 - Date: 5-Sep-13 - Exhibit P-14.4	- No. 00016 - Date: 15-Dec-13 - Exhibit P-2007-6	24,509,432.95	22,085,451.00	3,730,709.87	-	164,540,347.33
Trafigura Pte. Ltd. (CuCon Shipment 10)	- No. RW-13014-10 - Date: 10-Oct-13 - Exhibit P-2012-11	- No. 00018 - Date: 13-Jan-14 - Exhibit P-2007-12	14,262,906.43	-	11,364,026.85	3,639,893.69	490,727,089.45
Trafigura Pte. Ltd. (CuCon Shipment 11)	- No. EA-1313-10 - Date: 29-Oct-13 - Exhibit P-2012-12	- No. 00020 - Date: 18-Feb-14 - Exhibit P-2007-13	14,144,944.92	-	11,912,003.45	2,956,670.98	514,390,089.02
Trafigura Pte. Ltd. (CuCon Shipment 12)	- No. CAP-1316-12 - Date: 10-Nov-13 - Exhibit P-2012-13	- No. 00022 - Date: 24-Mar-14 - Exhibit P-2007-14	13,448,568.74	-	12,428,355.25	1,716,317.87	541,312,041.53
Perth Mint Australia (Dore 3)	- No. 160-53460444 - Date: 30-Sep-13 - Exhibit P-2012-14	- No. 00009 - Date: 5-Oct-13 - Exhibit P-2007-15	1,814,944.00	-	1,818,622.18	-	78,532,652.28
Perth Mint Australia (Dore 4)	- No. 160-55690353 - Date: 15-Nov-13 - Exhibit P-2012-15	- No. 00015 - Date: 20-Nov-13 - Exhibit P-2007-16	2,440,859.00	-	2,445,825.24	-	106,526,939.82
Perth Mint Australia (Dore 5)	- No. 160-55690574 - Date: 24-Dec-13 - Exhibit P-2012-16	- No. 00021 - Date: 31-Dec-13 - Exhibit P-2007-17	1,821,416.00	-	1,831,428.33	-	80,773,864.56
Perth Mint Australia (Adjustment to Dore Shipments 5-9)	-	- No. 00036 - Date: 25-Jun-14 - Exhibit P-2007-18	26,856.50	-	-	-	-
							335,449,378.27
							335,449,378.27
							0.00

1ST QUARTER OF TY 2014

Customer	Bill of Lading / Air Waybill	Sales Invoice		Amount (in US Dollar) Declared in:			Peso Equivalent of the amount declared in 1st Quarter of CY 2014
		Details	Amount (Net of Deductions)	4th Quarter of CY 2013	1st Quarter of CY 2014	2nd / 3rd Quarter of CY 2014	
Trafigura Pte. Ltd. (CuCon Shipment 10)	- No. RW-13014-10 - Date: 10-Oct-13 - Exhibit P-2012-11	- No. 00018 - Date: 13-Jan-14 - Exhibit P-2007-12	14,262,906.43	11,364,026.85	3,639,893.69	-	163,528,047.85
Trafigura Pte. Ltd. (CuCon Shipment 11)	- No. EA-1313-10 - Date: 29-Oct-13 - Exhibit P-2012-12	- No. 00020 - Date: 18-Feb-14 - Exhibit P-2007-13	14,144,944.92	11,912,003.45	2,956,670.98	-	132,739,743.65
Trafigura Pte. Ltd. (CuCon Shipment 12)	- No. CAP-1316-12 - Date: 10-Nov-13 - Exhibit P-2012-13	- No. 00022 - Date: 24-Mar-14 - Exhibit P-2007-14	13,448,568.74	12,428,355.25	1,716,317.87	-	76,876,623.51
Trafigura Pte. Ltd. (CuCon Shipment 13)	- No. DS-1317-13 - Date: 21-Dec-13 - Exhibit P-2012-17	- No. 00023 - Date: 3-Apr-14 - Exhibit P-2007-19	14,299,084.05	-	15,106,348.31	-	676,637,510.96
Trafigura Pte. Ltd. (CuCon Shipment 14)	- No. DS-1317-14 - Date: 28-Dec-13 - Exhibit P-2012-18	- No. 00025 - Date: 5-Apr-14 - Exhibit P-2007-20	14,027,213.95	-	14,819,297.20	-	663,780,032.46
Trafigura Pte. Ltd. (CuCon Shipment 15)	- No. EO-1402-15 - Date: 24-Jan-14 - Exhibit P-2012-19	- No. 00026 - Date: 7-May-14 - Exhibit P-2007-21	14,300,632.93	-	15,300,333.57	-	687,391,966.17
Trafigura Pte. Ltd. (CuCon Shipment 16)	- No. CP-1402-16 - Date: 6-Feb-14 - Exhibit P-2012-20	- No. 00027 - Date: 1-Jun-14 - Exhibit P-2007-22	13,096,588.83	-	14,592,624.86	-	655,135,893.09
Trafigura Pte. Ltd. (CuCon Shipment 17)	- No. OR-320-17 - Date: 26-Feb-14 - Exhibit P-2012-21	- No. 00028 - Date: 6-Aug-14 - Exhibit P-2007-23	27,435,142.92	-	28,841,830.48	-	1,291,871,734.13

Trafigura Pte. Ltd. (CuCon Shipment 18)	- No. DG-49-18 - Date: 27-Mar-14 - Exhibit P-2012-22	- No. 00029 - Date: 6-Aug-14 - Exhibit P-2007-24	26,619,220.68	-	27,900,782.04	-	1,249,720,668.82
Perth Mint Australia (Dore 5)	- No. 160-55690574 - Date: 24-Dec-13 - Exhibit P-2012-23	- No. 00021 - Date: 31-Dec-13 - Exhibit P-2007-17	1,821,416.00	-	(5,718.58)	-	(256,916.36)
Perth Mint Australia (Dore 6)	- No. 160-57962870 - Date: 31-Jan-14 - Exhibit P-2012-24	- No. 00024 - Date: 5-Feb-14 - Exhibit P-2007-25	2,100,450.00	-	2,105,443.34	-	94,590,410.76
Perth Mint Australia (Dore 7)	- No. 160-59893853 - Date: 20-Feb-14 - Exhibit P-2012-25	- No. 00033 - Date: 26-Feb-14 SALES INVOICE NOT PROVIDED	2,528,135.50	-	2,533,410.72	-	113,737,474.27
Perth Mint Australia (Dore 8)	- No. 160-41552350 - Date: 28-Mar-14 - Exhibit P-2012-26	- No. 00034 - Date: 26-Feb-14 - Exhibit P-2007-26	2,976,459.90	-	2,983,142.01	-	133,619,703.66
							272,892.97
							9,372,924.94
							31.97

Based on the table above, aside from a minor difference of ₱31.97 between the zero-rated sales per supporting documents and zero-rated sales declared per BIR return for the 1st quarter of TY 2014, the Court noted that zero-rated sales declared in the 1st quarter of TY 2014 in the total amount of ₱4,681,519,998.33 (\$104,438,010.16), as determined below, are supported by invoices but dated not within the period of claim.

Customer	Sales Invoice	Amount Declared in the 4th Quarter of TY 2013	Peso Equivalent
Trafigura Pte. Ltd. (CuCon Shipment 14)	- No. 00025 - Date: 5-Apr-2014 - Exhibit P-2007-20	14,819,297.20	663,780,032.46
Trafigura Pte. Ltd. (CuCon Shipment 15)	- No. 00026 - Date: 7-May-2014 - Exhibit P-2007-21	15,300,333.57	687,391,966.17
Trafigura Pte. Ltd. (CuCon Shipment 16)	- No. 00027 - Date: 1-Jun-2014 - Exhibit P-2007-22	14,592,624.86	655,135,893.09
Trafigura Pte. Ltd. (CuCon Shipment 17)	- No. 00028 - Date: 6-Aug-2014 - Exhibit P-2007-23	28,841,830.48	1,291,871,734.13
Trafigura Pte. Ltd. (CuCon Shipment 18)	- No. 00029 - Date: 6-Aug-2014 - Exhibit P-2007-24	27,900,782.04	1,249,720,668.82
Perth Mint Australia (Dore 8)	- No. 00034 - Date: 02-Apr-14 - Exhibit P-2007-26	2,983,142.01	133,619,703.66
TOTAL		104,438,010.16	4,681,519,998.33

Both the discrepancy of ₱31.97 and zero-rated sales supported by invoices dated not within the period of claim amounting to ₱4,681,519,998.33 should be denied zero-rating.

Further, petitioner failed to submit the corresponding sales invoice (No. 00033) of shipment of dore (Dore 7) to client Perth Mint Australia with related

sales amount of \$2,533,410.72 (₱113,737,474.27). Thus, the same should likewise be deducted from petitioner's total zero-rated sales.

Verily, petitioner satisfactorily complied with the *second* essential element but only in as much as the zero-rated sales of ₱6,648,315,944.03, computed as follows:

Zero-rated sales per VAT Returns		₱ 11,443,573,448.60
Less: Disallowances		
Supported by invoices but dated not within the period of claim	₱ 4,681,519,998.33	
Without supporting document	113,737,506.24	4,795,257,504.57
Zero-rated sales duly supported by sales invoices and bills of lading/airway bill		₱ 6,648,315,944.03

As for the *third essential* element, *i.e.*, the sale was paid for in acceptable foreign currency accounted for in accordance with the rules and regulations of the BSP, petitioner submitted in evidence the bank credit memos⁷¹ and certificates of inward remittances⁷² issued thereto by HSBC.

Upon comparison of petitioner's declared zero-rated sales which are duly supported by sales invoices against the inward remittance per bank certifications, the Court found that the zero-rated sales in the amount of \$1,002,249.00⁷³ has no corresponding inward remittance, to wit:

Customer	Sales (Net of Deductions)	Sales declared in			Inward Remittance			Sales without Inward Remittance
		3 rd Quarter of TY 2013	4 th Quarter of TY 2013	1 st Quarter of TY 2014	Amount	Bank Reference	Exhibit	
Trafigura Pte. Ltd. (CuCon Shipment 1)	14,033,397.57	1,764,550.51	-	-	8,689,702.00 3,671,775.00 1,671,890.57 14,033,367.57	RF21304054-19262; RF51305024-25425; RF01310047-03600	"P-27.1"	30.00
Trafigura Pte. Ltd. (CuCon Shipment 2)	12,432,429.41	1,485,546.45	-	-	5,873,897.00 4,048,250.00 1,042,275.00 1,467,967.41 12,432,389.41	RE51305065-24325; RE61305148-18696; RE11306171-23271; RF01310285-23920	"P-27"	40.00
Trafigura Pte. Ltd. (CuCon Shipment 3)	11,223,272.13	-	1,034,664.53	-	4,527,646.00 965,598.70	RI41305221-22334; RI21311081-10372	"P-26.3"	(1,176,603.64)
Trafigura Pte. Ltd. (CuCon Shipment 4)	10,978,930.33	-	576,462.33	-	4,681,218.00 519,466.97	RI11306214-10191; RI381311279-05508	"P-26.2"	
Trafigura Pte. Ltd. (CuCon Shipment 5)	11,223,272.13	10,978,130.00	915,262.07	-	4,126,461.00 1,073,819.00 861,122.13	RE91307101-30789; RE31307258-05893; RE51312053-02985	"P-27.9"	
For CuCon Shipments 3 & 4					9,042,473.00	RF31306109-12213	"P-26.2", "P-26.3"	
For CuCon Shipments 4 & 5					9,681,629.00	RF71306276-20787	"P-27.9", "P-26.2"	
Total of	33,425,474.59			-	35,479,433.80			

⁷¹ Exhibits "P-2008-1-1" to "P-2008-1-24", "P-2008-2-1" to "P-2008-2-36" and "P-2008-3-1" to "P-2008-3-38".

⁷² Exhibits "P-2011-1" to "P-2011-45"; "P-26" to "P-26.9"; "P-27" to "P-27.11"; and "P-45" to "P-45.11"

⁷³ Pertaining to CuCon Shipments 6, 7 & 8, as highlighted in the table presented above.

CuCon Shipments 3, 4 & 5								
Trafigura Pte. Ltd. (CuCon Shipment 6)	11,573,019.62	10,412,094.00	1,823,050.19	-	5,277,864.00 1,742,935.62	RE21307247-17572; RE71312094-08437	"P-27.8"	
Trafigura Pte. Ltd. (CuCon Shipment 7)	11,004,521.78	10,164,092.00	1,479,027.15	-	5,354,180.00 4,261,623.00	RE81308156-14348	"P-27.7"	
Trafigura Pte. Ltd. (CuCon Shipment 8)	13,634,323.51	11,994,352.00	2,421,096.89	-	7,051,982.00	RE51308084-00945; RE81308218-31148	"P-27.6"	
For CuCon Shipments 6 & 7					7,784,492.00	RE31307310-23463	"P-27.7", "P-27.8"	
For CuCon Shipments 7 & 8					3,736,539.29	RE11312178-01531	"P-27.6", "P-27.7"	
Total of CuCon Shipments 6 & 7	36,211,864.91				35,209,615.91			1,002,249.00
Trafigura Pte. Ltd. (CuCon Shipment 9)	24,509,432.95	22,085,451.00	3,730,709.87	-	4,419,358.00 8,970,903.00 7,543,995.00 3,575,136.95 24,509,392.95	RE01308229-09590; RE51309044-08635; RE31309179-03203; RE41312188-17914	"P-27.5"	40.00
Trafigura Pte. Ltd. (CuCon Shipment 10)	14,262,906.43	-	11,364,026.85	3,639,893.69	4,402,318.00 4,383,615.00 1,947,745.85 3,529,187.57 14,262,866.42	RE51309190-04045; RE71310015-00847; RE31310234-01263; RE71401170-25627	"P-26.11"	40.01
Trafigura Pte. Ltd. (CuCon Shipment 11)	14,144,944.92	-	11,912,003.45	2,956,670.98	4,595,866.00 6,690,105.92 2,858,943.00 14,144,914.92	RE21310171-29812; RE31311122-11983; RE31403040-18333	"P-26.10"	30.00
Trafigura Pte. Ltd. (CuCon Shipment 12)	13,448,568.74	-	12,428,355.25	1,716,317.87	9,705,408.88 2,090,678.95 1,670,554.37 13,466,642.20	RE81311132-28928; RE31311226-29343; RE41403103-10734	"P-26.7"	(18,073.46)
Perth Mint Australia (Dore 1)	1,755,328.80	1,755,328.80	-	-	1,755,318.80	19402414	"P-27.3"	10.00
Perth Mint Australia (Dore 2)	1,885,770.00	1,885,770.00	-	-	1,885,760.00	23500921	"P-27.2"	10.00
Perth Mint Australia (Dore 3)	1,814,944.00	-	1,818,622.18	-	1,814,934.00	LD7264548A1-1	"P-26"	10.00
Perth Mint Australia (Dore 4)	2,440,859.00	-	2,445,825.24	-	2,440,849.00	326414778	"P-26.1"	10.00
Perth Mint Australia (Dore 5)	1,821,416.00	-	1,831,428.33	(5,718.58)	1,821,406.00	003395050	"P-26.6"	10.00
Perth Mint Australia (Dore 6)	2,100,459.90	-	-	2,105,443.34	2,100,450.00	LD 6995441B1-1	"P-45.11"	-
Perth Mint Australia (Adj. to Dore Shipments 1-4)	16,434.00	-	-	-	16,424.00	354342168	"P-27.4"	10.00
Perth Mint Australia (Adj. to Dore Shipments 5-9)	26,856.50	-	-	-	26,846.50	178402865	"P-26.5"	10.00

To determine the peso equivalent of the said amount, the Court applies the average foreign exchange rate used by petitioner in recording the sales transactions. Thus, the peso equivalent of \$1,002,249.00 is ₱43,777,783.33, computed as follows:

Sales Invoice	Peso Amount Declared in:		Total in PhP (A)	US Dollar Amount Declared in:		Total in US Dollar (B)	Sales without Inward Remittance In USD (C)	Peso Equivalent [(A)/(B)x(C)]
	3rd Quarter of TY 2013	4th Quarter of TY 2013		3rd Quarter of TY 2013	4th Quarter of TY 2013			
00012	451,425,706.25	79,402,221.81	530,827,928.06	10,412,094.00	1,823,050.19	12,235,144.19	1,002,249.00	43,777,783.33
00013	445,836,715.08	64,418,435.90	510,255,150.98	10,164,092.00	1,479,027.15	11,643,119.15		
00014	526,119,056.69	105,449,906.60	631,568,963.29	11,994,352.00	2,421,096.89	14,415,448.89		
Total			1,672,652,042.33			38,293,712.23		

In fine, petitioner’s valid zero-rated sales amounted to ₱6,604,538,160.70, computed as follows:

Zero-rated sales duly supported by sales invoices and bill of lading/airway bill	₱ 6,648,315,944.03
Less: Sales without proof of inward remittance	43,777,783.33
Valid Zero-rated Sales for the 3rd and 4th Quarters of TY 2013 and 1st Quarter of TY 2014	₱ 6,604,538,160.70

The input taxes being claimed are not transitional input taxes.

The present claim in the total amount of ₱163,882,577.17 pertains to the denied portions of the refund claims filed before the respondent. The said claimed input VAT amount arose from petitioner’s purchases of goods and services for the 3rd and 4th quarters of TY 2013 and 1st quarter of TY 2014, as well as, the input VAT on purchases of capital goods from previous quarters, to wit:

	3rd Quarter of TY 2013	4th Quarter of TY 2013	1st Quarter of TY 2014	Total
Input Tax Deferred on Capital Goods exceeding ₱1 Million from Previous Quarter	₱ 17,271,975.58	₱ 23,797,087.71	₱ 22,128,875.68	₱ 17,271,975.58
Add: Input Tax on Capital Goods exceeding ₱1 Million Purchased this Quarter	8,065,083.67	-	184,285.71	8,249,369.38

Total Allowable Input Tax	25,337,059.25	23,797,087.71	22,313,161.39	25,521,344.96
Less: Input Tax on Purchases of Capital Goods exceeding ₱1 Million deferred for the succeeding period	23,797,087.71	22,128,875.68	20,641,877.91	20,641,877.91
Amortization of Input Tax on Capital Goods exceeding ₱1 Million	1,539,971.54	1,668,212.03	1,671,283.48	4,879,467.05
Add: Input Tax on:				
Domestic Purchases of Goods Other than Capital Goods	56,200,934.83	55,199,143.18	4,372,643.33	115,772,721.34
Importation of Goods Other than Capital Goods	23,259,430.80	20,370,215.00	27,366,189.00	70,995,834.80
Domestic Purchase of Services	110,613,308.00	93,860,757.88	30,494,393.80	234,968,459.68
Total	190,073,673.63	169,430,116.06	359,503,789.69	421,737,015.82
Total Input Tax	191,613,645.17	171,098,328.09	63,904,509.61	426,616,482.87
Less: Output Tax Due	-	53,384.06	271,686.80	325,070.86
Excess Input Tax Applied for Refund or Issuance of Tax Credit Certificate	191,613,645.17	171,044,944.03	63,632,822.81	426,291,412.01
Less: Disallowed Input VAT				
BIR	73,033,941.15	64,011,914.82	8,396,064.53	145,441,920.50
BOC	14,089,171.64	4,287,902.03	63,583.00	18,440,656.67
Total				163,521,574.17
Amount Refunded by the Respondent	₱104,490,532.38	₱102,745,127.18	₱55,173,175.28	₱ 262,408,834.84

Apparently, the above input taxes are not transitional input taxes, as understood under Section 111(A) of the NIRC of 1997, as amended, to wit:

“SEC. 111. *Transitional/ Presumptive Input Tax Credits.* -

(A) *Transitional Input Tax Credits.*- A person who becomes liable to value-added tax or any person who elects to be a VAT-registered person shall, subject to the filing of an inventory according to rules and regulations prescribed by the Secretary of Finance, upon recommendation of the Commissioner, be allowed input tax on his beginning inventory of goods, materials and supplies equivalent for two percent (2%) of the value of such inventory or the actual value-added tax paid on such goods, materials and supplies, whichever is higher, which shall be creditable against the output tax.”

Parenthetically, transitional input tax credit operates to benefit newly VAT-registered persons, whether or not they previously paid taxes in the acquisitions of their beginning inventory of goods, materials and supplies. During the period of transition from non-VAT to VAT status, the transitional input tax credit serves to alleviate the impact of the VAT on the taxpayer.⁷⁴

Since the input taxes being claimed are not transitional input VAT, petitioner thus complied with the *sixth* requisite for the grant of an input VAT refund under Section 112 of the NIRC of 1997, as amended.

⁷⁴ *Fart Bonifacio Development Corporation vs. Commissioner of Internal Revenue*, G.R. Nos. 15885.

***Not all of petitioner's input VAT
being claimed for refund are due or
paid.***

The *seventh* requisite for the successful prosecution of an input VAT refund claim is to the effect that the input VAT being refunded should be due or paid. The fulfillment of this requisite is fully dependent on the compliance to the invoicing and substantiation requirements under the law.

As mentioned, the present claim involving the input VAT amount of ₱163,882,577.17 pertains to the denied portions of the refund claims filed before the respondent. In support thereto, petitioner submitted its Schedule⁷⁵/Summary List⁷⁶ of Purchases and Importations⁷⁷, various invoices and official receipts⁷⁸, import certifications with Statement of Settlement of Duties and Taxes⁷⁹, various Authority to Print issued by the BIR to petitioner's suppliers⁸⁰, which were all examined by the ICPA.

In his Report dated March 24, 2017,⁸¹ the ICPA, Mr. Edward L. Roguel of Punong Bayan & Araullo, summarized his observations as follows:

		Exhibit Reference
Total input VAT Disallowed by the BIR	₱163,882,577.17	P-65A
Total No Exceptions Noted	₱130,543,596.41	P-65B-1 to P-65B-6; P-2001 to P-2004; P-65B-18
With Exceptions Noted		
a. Certain local purchases of services were not supported by VAT official receipts	₱ 11,858,419.60	P-65B-7
b. Certain local purchases of goods were not supported by VAT invoices	2,631,780.66	P-65B-7
c. Document is not valid for input VAT claim	1,482,873.52	P-65B-7
d. Certain invoices and official receipts were dated outside the ear and period of claim	2,911,803.31	P-65B-8
e. Certain invoices and official receipts with no date	21,347.83	P-65B-8
f. Certain invoices and official receipts were not named after the Company	70,431.59	P-65B-9
h. Certain invoices and official receipts did not show the address of the Company	22,444.35	P-65B-10
i. Certain invoices and official receipts did not show the TIN of the Company	4,266,432.00	P-65B-11
j. Certain invoices and/or official receipts were supported by Non-VAT invoice and/or Non-VAT official receipts/purchases are zero-rated	97,158.26	P-65B-12
k. VAT not separately indicated and no other document to support that VAT has been paid	465,198.53	P-65B-13

⁷⁵ Exhibits "P-16" to "P-16.2".

⁷⁶ Exhibits "P-28" to "P-28.2".

⁷⁷ Exhibits "P-29.3" to "P-29.5".

⁷⁸ Exhibits "P-66" to "P-1461".

⁷⁹ Exhibits "P2000", "P-2000-1" to "P-2000-168".

⁸⁰ Exhibits "P-2006", "P-2006-1" to "P-2006-76".

⁸¹ Exhibit "P-51", pp. 8 to 9.

l. Certain invoices and official receipts are not BIR approved invoice (No ATP)	4,378,103.57	P-65B-14
n. With alterations without countersignatures	1,746,783.60	P-65B-6
o. Amount claimed is higher than the amount per docs	286,887.28	P-65B-5
p. Not original invoice/OR	630,012.22	P-65B-15
q. Double claim	5,663.92	P-65B-16
r. No support	2,059,780.51	P-65B-17
s. No SSDT or IEIRD claimed	338,739.00	P-2005
t. Input VAT not verified in the HSBC certificate	1,538.00	P-2003B
u. Out of period importation	63,583.00	P-65B-18
Total	₱ 33,338,980.76	
Total Input VAT Examined	₱163,882,577.17	

The Court holds the ICPA findings on the input VAT with noted exceptions proper. Thus, the total amount of ₱33,338,980.76 should be disallowed for not being properly substantiated by VAT invoices and official receipts as prescribed under Sections 110(A) and 113(A) and (B), 237 and 238 of the NIRC of 1997, as amended, in relation to Sections 4.110-2, 4.110-8 and 4.113-1 of Revenue Regulations (RR) No. 16-05, as amended.

Upon further examination of the documents supporting the input VAT claim, the following input VAT in the total amount of ₱82,682,714.18 should likewise be disallowed on the ground as herein stated:

Exhibit	Registered Name	Document No.	Date	Input VAT
A. Input VAT on purchases of goods and services supported by Invoices /Official Receipts without Authority to Print⁸²				
P-89	ACERSTEEL INDUSTRIAL SALES INC	32841	02-Jul-13	₱ 1,135.71
P-91	ACERSTEEL INDUSTRIAL SALES INC	33871	24-Jul-13	2,320.80
P-92	ACERSTEEL INDUSTRIAL SALES INC	34554	12-Aug-13	2,271.43
P-93	ACERSTEEL INDUSTRIAL SALES INC	34882	27-Aug-13	1,756.35
P-353	DELA TORRE AND COMPANY INC	3342	24-Aug-13	1,970.40
P-357	DELTA EARTHMOVING INC	6526	23-Aug-13	3,064,330.57
P-359	DELTA EARTHMOVING INC	6530	08-Aug-13	3,760,467.10
P-359	DELTA EARTHMOVING INC	06525		23,928.07
P-360	DELTA EARTHMOVING INC	6701	23-Aug-13	25,267.97
P-371	DEUTSCHE MOTORGERATE INC	62607A	05-Sep-13	240.12
P-389	DIDIPIO COMMUNITY DEVT CORP	0097	26-Jul-13	6,600.02
P-389	DIDIPIO COMMUNITY DEVT CORP		26-Jul-13	9,000.03
P-390	DIDIPIO COMMUNITY DEVT CORP	0098	26-Jul-13	12,225.84
P-391	DIDIPIO COMMUNITY DEVT CORP	0099	29-Jul-13	209,678.57
P-391	DIDIPIO COMMUNITY DEVT CORP			43,665.95
P-391	DIDIPIO COMMUNITY DEVT CORP			122,596.66
P-391	DIDIPIO COMMUNITY DEVT CORP			126,096.00
P-391	DIDIPIO COMMUNITY DEVT CORP			3,150.00

⁸² Revenue Memorandum Circular No. 52-2013 provides that "In all principal and supplementary receipts/invoice which can still be used until October 31, 2013, the term "valid until October 31, 2013 only" shall be stamped prominently on the face of the receipts or invoices (original and duplicate copies). Otherwise, no deduction and input tax may be claimed using these receipts/invoices."

P-391	DIDIPIO COMMUNITY DEVT CORP			10,404.48
P-391	DIDIPIO COMMUNITY DEVT CORP			9,774.24
P-391	DIDIPIO COMMUNITY DEVT CORP			4,200.00
P-391	DIDIPIO COMMUNITY DEVT CORP			120,671.38
P-391	DIDIPIO COMMUNITY DEVT CORP			363,778.09
P-392	DIDIPIO COMMUNITY DEVT CORP	0101	16-Aug-13	36,806.40
P-392	DIDIPIO COMMUNITY DEVT CORP			10,979.76
P-392	DIDIPIO COMMUNITY DEVT CORP			43,252.92
P-393	DIDIPIO COMMUNITY DEVT CORP	0102	16-Aug-13	4,320.00
P-393	DIDIPIO COMMUNITY DEVT CORP			40,714.70
P-393	DIDIPIO COMMUNITY DEVT CORP			4,968.96
P-394	DIDIPIO COMMUNITY DEVT CORP	0103	16-Aug-13	2,707.20
P-394	DIDIPIO COMMUNITY DEVT CORP			231,423.37
P-394	DIDIPIO COMMUNITY DEVT CORP			191,675.98
P-394	DIDIPIO COMMUNITY DEVT CORP			86,045.59
P-394	DIDIPIO COMMUNITY DEVT CORP			404,762.01
P-395	DIDIPIO COMMUNITY DEVT CORP	0105	27-Aug-13	15,600.00
P-396	DIDIPIO COMMUNITY DEVT CORP	0104	22-Aug-13	9,500.16
P-396	DIDIPIO COMMUNITY DEVT CORP			7,975.26
P-396	DIDIPIO COMMUNITY DEVT CORP			116,997.04
P-396	DIDIPIO COMMUNITY DEVT CORP			7,446.66
P-396	DIDIPIO COMMUNITY DEVT CORP			583,030.53
P-397	DIDIPIO COMMUNITY DEVT CORP	0106	27-Aug-13	162,480.00
P-397	DIDIPIO COMMUNITY DEVT CORP			14,584.32
P-397	DIDIPIO COMMUNITY DEVT CORP			2,822.40
P-398	DIDIPIO COMMUNITY DEVT CORP	0107	30-Aug-13	21,151.50
P-398	DIDIPIO COMMUNITY DEVT CORP			7,784.72
P-398	DIDIPIO COMMUNITY DEVT CORP			7,148.58
P-398	DIDIPIO COMMUNITY DEVT CORP			764,093.50
P-398	DIDIPIO COMMUNITY DEVT CORP			18,086.40
P-398	DIDIPIO COMMUNITY DEVT CORP			205,731.93
P-398	DIDIPIO COMMUNITY DEVT CORP			8,082.13
P-399	DIDIPIO COMMUNITY DEVT CORP	0108	09-Sep-13	82,800.00
P-399	DIDIPIO COMMUNITY DEVT CORP			45,073.68
P-399	DIDIPIO COMMUNITY DEVT CORP			26,811.36
P-399	DIDIPIO COMMUNITY DEVT CORP			487,261.00
P-399	DIDIPIO COMMUNITY DEVT CORP			120,671.38
P-399	DIDIPIO COMMUNITY DEVT CORP			612,642.39
P-400	DIDIPIO COMMUNITY DEVT CORP	0109	16-Sep-13	8,691.25
P-400	DIDIPIO COMMUNITY DEVT CORP			8,633.95
P-400	DIDIPIO COMMUNITY DEVT CORP			7,685.67
P-400	DIDIPIO COMMUNITY DEVT CORP			8,799.90
P-400	DIDIPIO COMMUNITY DEVT CORP			44,816.33
P-400	DIDIPIO COMMUNITY DEVT CORP			79,591.84
P-400	DIDIPIO COMMUNITY DEVT CORP			8,216.10
P-400	DIDIPIO COMMUNITY DEVT CORP			797,446.62
P-457	ELITE MACHINES INC	53981	23-Jul-13	230.89
P-464	ETCI INDUSTRIAL SUPPLY INC	18092	01-Aug-13	127.20
P-465	ETCI INDUSTRIAL SUPPLY INC	18136	14-Aug-13	1,607.14

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P-500	GHD PTY LTD	1183	22-Jul-13	236,535.87
P-500	GHD PTY LTD			(342.32)
P-517	GOLDEN ADVANCE MKTG CORP	5797	26-Jul-13	28,716.48
P-517	GOLDEN ADVANCE MKTG CORP	5799	27-Jul-13	1,688.52
P-517	GOLDEN ADVANCE MKTG CORP	5800	27-Jul-13	23,424.34
P-621	JEMS TECHNIK CORP	1750	01-Jul-13	1,132.80
P-621	JEMS TECHNIK CORP	1749	01-Jul-13	3,984.00
P-621	JEMS TECHNIK CORP	1747	01-Jul-13	4,158.00
P-621	JEMS TECHNIK CORP	1744	01-Jul-13	10,752.00
P-622	JEMS TECHNIK CORP	1748	01-Jul-13	18,774.00
P-622	JEMS TECHNIK CORP	1746	01-Jul-13	748.80
P-622	JEMS TECHNIK CORP	1745	01-Jul-13	432.00
P-623	JEMS TECHNIK CORP	1811	05-Aug-13	2,277.00
P-623	JEMS TECHNIK CORP	1796	01-Aug-13	6,939.60
P-624	JEMS TECHNIK CORP	1794	01-Aug-13	914.40
P-624	JEMS TECHNIK CORP	1795	01-Aug-13	864.00
P-625	JEMS TECHNIK CORP	1842	29-Aug-13	4,660.80
P-625	JEMS TECHNIK CORP			2,208.00
P-625	JEMS TECHNIK CORP	1841	29-Aug-13	2,776.80
P-625	JEMS TECHNIK CORP	1840	29-Aug-13	1,320.00
P-625	JEMS TECHNIK CORP	4003	02-Sep-13	29,091.60
P-626	JEMS TECHNIK CORP	4027	11-Sep-13	1,116.00
P-627	JEMS TECHNIK CORP	4025	11-Sep-13	300.00
P-627	JEMS TECHNIK CORP	4028	11-Sep-13	6,936.00
P-627	JEMS TECHNIK CORP	4029	11-Sep-13	2,148.00
P-627	JEMS TECHNIK CORP	4030	11-Sep-13	720.00
P-628	JEMS TECHNIK CORP	4063	01-Oct-13	2,724.00
P-628	JEMS TECHNIK CORP	4066	01-Oct-13	1,977.60
P-628	JEMS TECHNIK CORP	4067	01-Oct-13	5,412.00
P-629	JEMS TECHNIK CORP	4064	01-Oct-13	136.80
P-629	JEMS TECHNIK CORP	4100	01-Oct-13	1,677.60
P-630	JEMS TECHNIK CORP	4096	10-Oct-13	145.68
P-630	JEMS TECHNIK CORP	4097	10-Oct-13	1,221.60
P-630	JEMS TECHNIK CORP	4098	10-Oct-13	638.40
P-630	JEMS TECHNIK CORP	4099	10-Oct-13	1,410.00
P-630	JEMS TECHNIK CORP	4101	17-Oct-13	5,016.00
P-631	JEMS TECHNIK CORP	4111	06-Nov-13	4,752.00
P-631	JEMS TECHNIK CORP	4112	06-Nov-13	792.00
P-631	JEMS TECHNIK CORP	4113	06-Nov-13	2,874.00
P-631	JEMS TECHNIK CORP	4134	06-Nov-13	1,500.00
P-631	JEMS TECHNIK CORP	4135	06-Nov-13	3,981.60
P-631	JEMS TECHNIK CORP	4129	07-Nov-13	813.60
P-631	JEMS TECHNIK CORP	4131	07-Nov-13	7,999.20
P-632	JEMS TECHNIK CORP	4136	06-Nov-13	1,992.00
P-633	JEMS TECHNIK CORP	4162	19-Nov-13	1,800.00
P-634	JEMS TECHNIK CORP	4164	26-Nov-13	915.60
P-635	JEMS TECHNIK CORP	4211	17-Dec-13	4,413.60
P-635	JEMS TECHNIK CORP	4212	17-Dec-13	402.00
P-635	JEMS TECHNIK CORP	4213	17-Dec-13	1,286.40

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P-635	JEMS TECHNIK CORP	4166	04-Dec-13	9,561.60
P-635	JEMS TECHNIK CORP			988.80
P-635	JEMS TECHNIK CORP	4204	12-Dec-13	2,148.00
P-635	JEMS TECHNIK CORP	4218	19-Dec-13	1,884.00
P-636	JJ-LAPP CABLE (P) INC.	3055008177	10-Sep-13	171.00
P-643	JUNNA INDUSTRIAL CORPORATION	68589	10-Jul-13	966.15
P-643	JUNNA INDUSTRIAL CORPORATION			25,067.40
P-643	JUNNA INDUSTRIAL CORPORATION	68584	09-Jul-13	1,272.84
P-643	JUNNA INDUSTRIAL CORPORATION	68564	01-Jul-13	6,332.14
P-644	JUNNA INDUSTRIAL CORPORATION	68600	15-Jul-13	1,050.00
P-644	JUNNA INDUSTRIAL CORPORATION	68605	16-Jul-13	2,856.00
P-645	JUNNA INDUSTRIAL CORPORATION	68616	22-Jul-13	2,654.40
P-645	JUNNA INDUSTRIAL CORPORATION	68648	01-Aug-13	138.00
P-645	JUNNA INDUSTRIAL CORPORATION	68651	01-Aug-13	1,380.00
P-645	JUNNA INDUSTRIAL CORPORATION	68653	01-Aug-13	369.00
P-645	JUNNA INDUSTRIAL CORPORATION	68654	01-Aug-13	3,325.20
P-645	JUNNA INDUSTRIAL CORPORATION	68642	26-Jul-13	480.00
P-646	JUNNA INDUSTRIAL CORPORATION	68680	07-Aug-13	8,443.44
P-647	JUNNA INDUSTRIAL CORPORATION	68690	08-Aug-13	623.70
P-647	JUNNA INDUSTRIAL CORPORATION	68691	08-Aug-13	2,774.40
P-647	JUNNA INDUSTRIAL CORPORATION	68691A		816.00
P-647	JUNNA INDUSTRIAL CORPORATION	68716B	22-Aug-13	1,153.35
P-647	JUNNA INDUSTRIAL CORPORATION	68716C		2,928.00
P-647	JUNNA INDUSTRIAL CORPORATION	68717C	22-Aug-13	197.40
P-647	JUNNA INDUSTRIAL CORPORATION	68717D		17,917.20
P-647	JUNNA INDUSTRIAL CORPORATION	68718A	22-Aug-13	9,973.50
P-648	JUNNA INDUSTRIAL CORPORATION	68721	23-Aug-13	5,999.40
P-648	JUNNA INDUSTRIAL CORPORATION	68723	27-Aug-13	2,635.72
P-649	JUNNA INDUSTRIAL CORPORATION	68604	15-Jul-13	802.80
P-650	JUNNA INDUSTRIAL CORPORATION	68770	13-Sep-13	2,526.60
P-650	JUNNA INDUSTRIAL CORPORATION	68756	05-Sep-13	10.50
P-650	JUNNA INDUSTRIAL CORPORATION	68750	04-Sep-13	1,927.20
P-651	JUNNA INDUSTRIAL CORPORATION	68773	16-Sep-13	722.40
P-877	NATIONWARE MARKETING SERVICES	15807	19-Oct-13	562.80
P-877	NATIONWARE MARKETING SERVICES	15808	20-Oct-13	2,082.96
P-877	NATIONWARE MARKETING SERVICES	15809	21-Oct-13	417.36
P-884	NETEX SYSTEMS INC	15541	01-Jul-13	33,128.57
P-884	NETEX SYSTEMS INC	15544	02-Jul-13	4,170.00
P-885	NETEX SYSTEMS INC	15546	03-Jul-13	8,421.43
P-886	NETEX SYSTEMS INC	15637	22-Jul-13	1,476.00
P-886	NETEX SYSTEMS INC	15675	29-Jul-13	1,875.00
P-886	NETEX SYSTEMS INC	15668	26-Jul-13	192.00
P-887	NETEX SYSTEMS INC	15776	19-Aug-13	1,200.00
P-931	PCSI POWER & CONTROLS SPECIALI	622	16-Aug-13	17,209.60
P-931	PCSI POWER & CONTROLS SPECIALI	622		17,209.60
P-931	PCSI POWER & CONTROLS SPECIALI	627	16-Aug-13	13,235.30
P-932	PCSI POWER & CONTROLS SPECIALI	623	19-Aug-13	8,625.60
P-933	PCSI POWER & CONTROLS SPECIALI	0624	28-Aug-13	3,919.56
P-933	PCSI POWER & CONTROLS SPECIALI	0625	28-Aug-13	189.00

P-934	PCSI POWER & CONTROLS SPECIALI	634	10-Sep-13	1,612.83
P-1014	PORTALLOY INDUSTRIAL SUPPLY CO	225732	04-Jul-13	6,114.60
P-1015	PORTALLOY INDUSTRIAL SUPPLY CO	226430	19-Jul-13	7,113.84
P-1015	PORTALLOY INDUSTRIAL SUPPLY CO	226554	23-Jul-13	1,432.80
P-1015	PORTALLOY INDUSTRIAL SUPPLY CO	226706	25-Jul-13	481.58
P-1015	PORTALLOY INDUSTRIAL SUPPLY CO	226957	01-Aug-13	4,788.00
P-1016	PORTALLOY INDUSTRIAL SUPPLY CO	227247	08-Aug-15	345.60
P-1016	PORTALLOY INDUSTRIAL SUPPLY CO	227042	03-Aug-13	402.24
P-1016	PORTALLOY INDUSTRIAL SUPPLY CO	227043	03-Aug-13	1,260.00
P-1016	PORTALLOY INDUSTRIAL SUPPLY CO	227044	03-Aug-13	4,959.00
P-1017	PORTALLOY INDUSTRIAL SUPPLY CO	227163	06-Aug-13	864.00
P-1017	PORTALLOY INDUSTRIAL SUPPLY CO	227357	12-Aug-13	716.40
P-1018	PORTALLOY INDUSTRIAL SUPPLY CO	227864	27-Aug-13	4,572.36
P-1062	QUEST EXPLORATION DRILLING	1821A	30-Aug-13	330,550.65
P-1124	SANFO INTERNATIONAL TRADING IN	7022	04-Jul-13	7,080.00
P-1125	SANFO INTERNATIONAL TRADING IN	7091	29-Jul-13	283.20
P-1160	SHORR INDUSTRIAL SALES INC	3116	15-Jul-13	83,985.72
P-1160	SHORR INDUSTRIAL SALES INC	3117	15-Jul-13	17,051.40
P-1162	SHORR INDUSTRIAL SALES INC	3134	29-Jul-13	22,406.40
P-1162	SHORR INDUSTRIAL SALES INC	3135	29-Jul-13	9,690.00
P-1164	SHORR INDUSTRIAL SALES INC	3148	09-Aug-13	1,264.80
P-1165	SHORR INDUSTRIAL SALES INC	3172	27-Aug-13	9,789.60
P-1209	SOUTH MANILA V&F INC	1693	23-Jul-13	63,065.21
P-1210	SOUTH MANILA V&F INC	1794	12-Aug-13	146,119.50
P-1211	SOUTH MANILA V&F INC	1796	12-Aug-13	2,618.42
P-1252	SUN PRINCE TBA CORPORATION	14546	04-Jul-13	29,598.21
P-1253	SUN PRINCE TBA CORPORATION	14758	25-Jul-13	2,374.29
P-1253	SUN PRINCE TBA CORPORATION	14759	25-Jul-13	50,828.57
P-1253	SUN PRINCE TBA CORPORATION	14760	25-Jul-13	8,614.29
P-1253	SUN PRINCE TBA CORPORATION	14769	26-Jul-13	4,307.14
P-1254	SUN PRINCE TBA CORPORATION	14971	16-Aug-13	5,250.00
P-1255	SUN PRINCE TBA CORPORATION	15099	31-Aug-13	1,050.00
P-1256	SUN PRINCE TBA CORPORATION	14675	15-Jul-13	257.14
P-1319	TOP-RIGID INDUSTRIAL SAFETY SU	64548	08-Jul-13	1,190.88
P-1319	TOP-RIGID INDUSTRIAL SAFETY SU	64580	08-Jul-13	11,402.16
P-1319	TOP-RIGID INDUSTRIAL SAFETY SU	64548A	08-Jul-13	3,109.68
P-1320	TOP-RIGID INDUSTRIAL SAFETY SU	64936	20-Jul-13	36.00
P-1320	TOP-RIGID INDUSTRIAL SAFETY SU	65055	20-Jul-13	1,422.00
P-1322	TOP-RIGID INDUSTRIAL SAFETY SU	65546	13-Aug-13	72.00
P-1323	TOP-RIGID INDUSTRIAL SAFETY SU	64401	02-Jul-13	1,423.50
P-1459	ZENITH WIRE & CONDUIT INC	22316	15-Jul-13	45.00
P-1460	ZENITH WIRE & CONDUIT INC	22375	22-Jul-13	511.86
P-1461	ZENITH WIRE & CONDUIT INC	22494	02-Aug-13	5,855.22
	ZENITH WIRE & CONDUIT INC	22494A		84.43
P-1146	SGS PHILIPPINES INC	137321	30-Aug-13	917.66
P-1147	SGS PHILIPPINES INC	109287	26-Sep-13	706.15
P-1147	SGS PHILIPPINES INC			235.38
P-1147	SGS PHILIPPINES INC			235.38
P-1147	SGS PHILIPPINES INC			4,188.74

P-1147	SGS PHILIPPINES INC			9,682.78
P-1147	SGS PHILIPPINES INC			706.15
P-1147	SGS PHILIPPINES INC			7,671.33
P-1147	SGS PHILIPPINES INC			2,557.11
P-1147	SGS PHILIPPINES INC			6,408.82
P-1147	SGS PHILIPPINES INC			706.15
P-1437	ZENTH ELECTRICAL & INDUSTRIA	115361	09-Jul-13	4,744.22
P-1437	ZENTH ELECTRICAL & INDUSTRIA	115663	16-Jul-13	694.21
P-1438	ZENTH ELECTRICAL & INDUSTRIA	115332	08-Jul-13	35.70
P-1438	ZENTH ELECTRICAL & INDUSTRIA	115928	22-Jul-13	4,731.60
P-1438	ZENTH ELECTRICAL & INDUSTRIA	115889	20-Jul-13	510.12
P-1439	ZENTH ELECTRICAL & INDUSTRIA	116024	25-Jul-13	3,026.55
P-1439	ZENTH ELECTRICAL & INDUSTRIA	116099	26-Jul-13	11,758.68
P-1439	ZENTH ELECTRICAL & INDUSTRIA	116489	05-Aug-13	246.78
P-1440	ZENTH ELECTRICAL & INDUSTRIA	116560	06-Aug-13	2,652.00
P-1441	ZENTH ELECTRICAL & INDUSTRIA	116671	08-Aug-13	210.60
subtotal				14,875,604.42
B. Input VAT on purchases of goods and services supported by "Certified True Copy" Invoices/Official Receipts				
P-185	ANTRAK PHILIPPINES TRANSPORT	278	18-Feb-14	390.00
P-185	ANTRAK PHILIPPINES TRANSPORT			67,200.00
P-185	ANTRAK PHILIPPINES TRANSPORT			26,347.87
P-185	ANTRAK PHILIPPINES TRANSPORT			54,000.00
P-185	ANTRAK PHILIPPINES TRANSPORT			14,112.21
P-185	ANTRAK PHILIPPINES TRANSPORT			19,200.00
P-185	ANTRAK PHILIPPINES TRANSPORT			17,229.18
P-185	ANTRAK PHILIPPINES TRANSPORT			16,122.71
P-185	ANTRAK PHILIPPINES TRANSPORT			21,600.00
P-185	ANTRAK PHILIPPINES TRANSPORT			390.00
P-185	ANTRAK PHILIPPINES TRANSPORT			209,400.00
P-185	ANTRAK PHILIPPINES TRANSPORT			5,481.27
P-192	ANTRAK PHILIPPINES TRANSPORT	158	05-Nov-13	630.00
P-192	ANTRAK PHILIPPINES TRANSPORT			390.00
P-192	ANTRAK PHILIPPINES TRANSPORT			390.00
P-192	ANTRAK PHILIPPINES TRANSPORT			390.00
P-192	ANTRAK PHILIPPINES TRANSPORT			390.00
P-192	ANTRAK PHILIPPINES TRANSPORT			5,412.38
P-192	ANTRAK PHILIPPINES TRANSPORT			5,723.49
P-192	ANTRAK PHILIPPINES TRANSPORT			5,483.49
P-192	ANTRAK PHILIPPINES TRANSPORT			907.41
P-192	ANTRAK PHILIPPINES TRANSPORT			5,346.45
P-192	ANTRAK PHILIPPINES TRANSPORT			907.41
P-192	ANTRAK PHILIPPINES TRANSPORT			5,412.38
P-192	ANTRAK PHILIPPINES TRANSPORT			7,954.84
P-192	ANTRAK PHILIPPINES TRANSPORT			3,563.81
P-192	ANTRAK PHILIPPINES TRANSPORT			3,735.94
P-192	ANTRAK PHILIPPINES TRANSPORT			5,412.38
P-192	ANTRAK PHILIPPINES TRANSPORT			14,178.42
P-192	ANTRAK PHILIPPINES TRANSPORT			5,858.91
P-192	ANTRAK PHILIPPINES TRANSPORT			5,412.38

P-192	ANTRAK PHILIPPINES TRANSPORT			13,154.90
P-192	ANTRAK PHILIPPINES TRANSPORT			5,874.23
P-192	ANTRAK PHILIPPINES TRANSPORT			5,514.04
P-192	ANTRAK PHILIPPINES TRANSPORT			5,932.56
P-192	ANTRAK PHILIPPINES TRANSPORT			6,708.95
P-192	ANTRAK PHILIPPINES TRANSPORT			5,540.11
P-192	ANTRAK PHILIPPINES TRANSPORT			6,164.23
P-192	ANTRAK PHILIPPINES TRANSPORT			4,047.42
P-192	ANTRAK PHILIPPINES TRANSPORT			5,140.80
P-192	ANTRAK PHILIPPINES TRANSPORT			5,145.25
P-192	ANTRAK PHILIPPINES TRANSPORT			5,801.50
P-192	ANTRAK PHILIPPINES TRANSPORT			3,830.98
P-192	ANTRAK PHILIPPINES TRANSPORT			5,250.06
P-192	ANTRAK PHILIPPINES TRANSPORT			870.00
P-192	ANTRAK PHILIPPINES TRANSPORT			5,524.31
P-192	ANTRAK PHILIPPINES TRANSPORT			6,853.17
P-192	ANTRAK PHILIPPINES TRANSPORT			8,669.59
P-192	ANTRAK PHILIPPINES TRANSPORT			4,751.12
P-192	ANTRAK PHILIPPINES TRANSPORT			5,380.22
P-192	ANTRAK PHILIPPINES TRANSPORT			52,133.91
P-192	ANTRAK PHILIPPINES TRANSPORT			5,544.99
P-192	ANTRAK PHILIPPINES TRANSPORT			5,533.92
P-192	ANTRAK PHILIPPINES TRANSPORT			5,409.44
P-192	ANTRAK PHILIPPINES TRANSPORT			5,485.68
P-192	ANTRAK PHILIPPINES TRANSPORT			2,253.00
P-192	ANTRAK PHILIPPINES TRANSPORT			5,189.26
P-192	ANTRAK PHILIPPINES TRANSPORT			5,197.19
P-192	ANTRAK PHILIPPINES TRANSPORT			4,084.78
P-192	ANTRAK PHILIPPINES TRANSPORT			5,361.76
P-192	ANTRAK PHILIPPINES TRANSPORT			8,225.11
P-192	ANTRAK PHILIPPINES TRANSPORT			12,292.22
P-198	ANTRAK PHILIPPINES TRANSPORT			1,308.58
P-198	ANTRAK PHILIPPINES TRANSPORT			5,364.38
P-198	ANTRAK PHILIPPINES TRANSPORT			918.96
P-198	ANTRAK PHILIPPINES TRANSPORT			5,560.65
P-198	ANTRAK PHILIPPINES TRANSPORT			5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT			5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT			26,479.18
P-198	ANTRAK PHILIPPINES TRANSPORT			2,734.52
P-198	ANTRAK PHILIPPINES TRANSPORT			2,963.88
P-198	ANTRAK PHILIPPINES TRANSPORT	264	25-Jan-14	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT			918.96
P-198	ANTRAK PHILIPPINES TRANSPORT			12,273.55
P-198	ANTRAK PHILIPPINES TRANSPORT			918.96
P-198	ANTRAK PHILIPPINES TRANSPORT			11,117.59
P-198	ANTRAK PHILIPPINES TRANSPORT			5,521.73
P-198	ANTRAK PHILIPPINES TRANSPORT			5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT			5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT			907.41

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P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	5,608.23
P-198	ANTRAK PHILIPPINES TRANSPORT	5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	1,575.36
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	5,506.63
P-198	ANTRAK PHILIPPINES TRANSPORT	5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT	2,237.20
P-198	ANTRAK PHILIPPINES TRANSPORT	4,557.24
P-198	ANTRAK PHILIPPINES TRANSPORT	5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT	5,493.79
P-198	ANTRAK PHILIPPINES TRANSPORT	5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT	5,571.24
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	2,755.85
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	3,728.35
P-198	ANTRAK PHILIPPINES TRANSPORT	1,102.75
P-198	ANTRAK PHILIPPINES TRANSPORT	3,179.60
P-198	ANTRAK PHILIPPINES TRANSPORT	16,508.46
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	5,587.00
P-198	ANTRAK PHILIPPINES TRANSPORT	5,501.10
P-198	ANTRAK PHILIPPINES TRANSPORT	1,101.81
P-198	ANTRAK PHILIPPINES TRANSPORT	4,048.68
P-198	ANTRAK PHILIPPINES TRANSPORT	5,616.77
P-198	ANTRAK PHILIPPINES TRANSPORT	5,684.33
P-198	ANTRAK PHILIPPINES TRANSPORT	2,450.95
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	5,534.20
P-198	ANTRAK PHILIPPINES TRANSPORT	5,988.99
P-198	ANTRAK PHILIPPINES TRANSPORT	5,503.87
P-198	ANTRAK PHILIPPINES TRANSPORT	5,597.64
P-198	ANTRAK PHILIPPINES TRANSPORT	5,624.18
P-198	ANTRAK PHILIPPINES TRANSPORT	5,402.83
P-198	ANTRAK PHILIPPINES TRANSPORT	918.96
P-198	ANTRAK PHILIPPINES TRANSPORT	5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT	5,189.26
P-198	ANTRAK PHILIPPINES TRANSPORT	5,201.69
P-198	ANTRAK PHILIPPINES TRANSPORT	5,484.13
P-198	ANTRAK PHILIPPINES TRANSPORT	5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT	5,190.39
P-198	ANTRAK PHILIPPINES TRANSPORT	5,210.74
P-198	ANTRAK PHILIPPINES TRANSPORT	5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT	5,428.76
P-198	ANTRAK PHILIPPINES TRANSPORT	5,548.83

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P-198	ANTRAK PHILIPPINES TRANSPORT			5,838.26
P-198	ANTRAK PHILIPPINES TRANSPORT			5,841.96
P-198	ANTRAK PHILIPPINES TRANSPORT			5,181.95
P-198	ANTRAK PHILIPPINES TRANSPORT			918.96
P-198	ANTRAK PHILIPPINES TRANSPORT			7,030.51
P-198	ANTRAK PHILIPPINES TRANSPORT			3,800.60
P-198	ANTRAK PHILIPPINES TRANSPORT			5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT			5,481.27
P-198	ANTRAK PHILIPPINES TRANSPORT			918.96
P-198	ANTRAK PHILIPPINES TRANSPORT			3,846.50
P-198	ANTRAK PHILIPPINES TRANSPORT			10,253.39
P-198	ANTRAK PHILIPPINES TRANSPORT			10,159.62
P-200	ANTRAK PHILIPPINES TRANSPORT			68,460.00
P-200	ANTRAK PHILIPPINES TRANSPORT			63,720.00
P-200	ANTRAK PHILIPPINES TRANSPORT			2,580.00
P-200	ANTRAK PHILIPPINES TRANSPORT			2,580.00
P-200	ANTRAK PHILIPPINES TRANSPORT			1,200.00
P-200	ANTRAK PHILIPPINES TRANSPORT	197	12-Feb-14	2,970.00
P-200	ANTRAK PHILIPPINES TRANSPORT			2,580.00
P-200	ANTRAK PHILIPPINES TRANSPORT			4,080.00
P-200	ANTRAK PHILIPPINES TRANSPORT			4,080.00
P-200	ANTRAK PHILIPPINES TRANSPORT			4,080.00
P-200	ANTRAK PHILIPPINES TRANSPORT			2,580.00
P-200	ANTRAK PHILIPPINES TRANSPORT			55,080.00
P-202	ANTRAK PHILIPPINES TRANSPORT	229	18-Mar-14	4,468.16
P-206	ANTRAK PHILIPPINES TRANSPORT	360	28-Mar-14	5,477.33
P-208	ANTRAK PHILIPPINES TRANSPORT	0000732	28-Jan-14	1,496.59
P-208	ANTRAK PHILIPPINES TRANSPORT	0000795	28-Jan-14	918.96
P-208	ANTRAK PHILIPPINES TRANSPORT	0000734	28-Jan-14	2,239.78
P-311	CANON MARKETING PHILS INC	ESUM1021	03-Oct-13	15,428.57
P-311	CANON MARKETING PHILS INC	E3LOA0415	24-Oct-13	78,750.00
P-312	CANON MARKETING PHILS INC	E3U1M1022	03-Oct-13	67.29
P-312	CANON MARKETING PHILS INC			1,998.64
P-101	AECOM PHILIPPINES INC	PH13-292	25-Oct-13	37,149.46
P-102	AECOM PHILIPPINES INC	2905	20-Dec-13	4,767.86
P-913	ORICA PHILIPPINES INC	30025667	29-Jul-13	2,183,498.48
P-913	ORICA PHILIPPINES INC	30025668	27-Jul-13	132,378.25
P-913	ORICA PHILIPPINES INC	30025684	30-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-007	29-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-008	29-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-009	29-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-010	29-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-011	29-Jul-13	42,092.62
P-914	ORICA PHILIPPINES INC	30025736	29-Aug-13	3,057,706.89
P-916	ORICA PHILIPPINES INC	30025887	29-Aug-13	2,732,818.88
P-918	ORICA PHILIPPINES INC	30026122	01-Dec-13	690,903.27
P-918	ORICA PHILIPPINES INC	30026123	30-Oct-13	1,454,076.13
P-919	ORICA PHILIPPINES INC	SI2013-038	26-Nov-13	721,432.03
P-1213	SQ RESOURCES INC	53105	15-Jul-13	1,301.98

P-1213	SQ RESOURCES INC			552.00
P-1213	SQ RESOURCES INC			935.16
P-1213	SQ RESOURCES INC			743.58
P-1213	SQ RESOURCES INC			743.58
P-1213	SQ RESOURCES INC			552.00
P-1213	SQ RESOURCES INC			552.00
P-1213	SQ RESOURCES INC			935.16
P-1213	SQ RESOURCES INC			552.00
P-1213	SQ RESOURCES INC			1,073.16
P-1213	SQ RESOURCES INC			552.00
P-1213	SQ RESOURCES INC			953.15
P-1213	SQ RESOURCES INC			743.58
P-1213	SQ RESOURCES INC			552.00
P-1213	SQ RESOURCES INC			552.00
P-1213	SQ RESOURCES INC			935.16
P-1213	SQ RESOURCES INC			1,152.57
P-1213	SQ RESOURCES INC			743.58
P-1213	SQ RESOURCES INC			1,104.38
P-1214	SQ RESOURCES INC			2,399.58
P-1214	SQ RESOURCES INC			9,795.48
P-1214	SQ RESOURCES INC			935.16
P-1214	SQ RESOURCES INC	53112	30-Jul-13	552.00
P-1214	SQ RESOURCES INC			442.12
P-1214	SQ RESOURCES INC			1,104.00
P-1214	SQ RESOURCES INC			828.75
P-1216	SQ RESOURCES INC			615.89
P-1216	SQ RESOURCES INC			743.58
P-1216	SQ RESOURCES INC			743.58
P-1216	SQ RESOURCES INC			552.00
P-1216	SQ RESOURCES INC	53114	30-Jul-13	743.58
P-1216	SQ RESOURCES INC			935.15
P-1216	SQ RESOURCES INC			743.58
P-1216	SQ RESOURCES INC			743.58
P-1216	SQ RESOURCES INC			1,188.00
P-1217	SQ RESOURCES INC			743.58
P-1217	SQ RESOURCES INC			552.00
P-1217	SQ RESOURCES INC			743.58
P-1217	SQ RESOURCES INC	53121	06-Aug-13	552.00
P-1217	SQ RESOURCES INC			1,360.38
P-1217	SQ RESOURCES INC			1,847.58
P-1217	SQ RESOURCES INC			1,873.66
P-1218	SQ RESOURCES INC			552.00
P-1218	SQ RESOURCES INC			535.50
P-1218	SQ RESOURCES INC			552.00
P-1218	SQ RESOURCES INC	53126	23-Aug-13	552.00
P-1218	SQ RESOURCES INC			552.00
P-1218	SQ RESOURCES INC			743.58
P-1218	SQ RESOURCES INC			743.58
P-1218	SQ RESOURCES INC			743.58

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C. Input VAT on purchases of goods and services supported by "Photocopy" Invoices/Official Receipts.				
P-294	CANON MARKETING PHILS INC	EB13A0168	10-Sep-13	25,791.33
P-294	CANON MARKETING PHILS INC	EB13A0516	10-Sep-13	11,476.37
P-401	DIDIPIO COMMUNITY DEVT CORP	477	02-Oct-13	355,522.57
P-401	DIDIPIO COMMUNITY DEVT CORP	478	02-Oct-13	982.17
P-401	DIDIPIO COMMUNITY DEVT CORP	480	02-Oct-13	72,000.00
P-402	DIDIPIO COMMUNITY DEVT CORP	1005	08-Oct-13	132,188.78
P-402	DIDIPIO COMMUNITY DEVT CORP			25,934.40
P-402	DIDIPIO COMMUNITY DEVT CORP			15,473.04
P-403	DIDIPIO COMMUNITY DEVT CORP	474	10-Oct-13	1,224.00
P-403	DIDIPIO COMMUNITY DEVT CORP	475	10-Oct-13	462.00
P-403	DIDIPIO COMMUNITY DEVT CORP	464	10-Oct-13	122,197.93
P-404	DIDIPIO COMMUNITY DEVT CORP	481	08-Oct-13	5,016.00
P-404	DIDIPIO COMMUNITY DEVT CORP	0483A	08-Oct-13	257,563.82
P-404	DIDIPIO COMMUNITY DEVT CORP	0458	08-Oct-13	129,695.14
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	23-Sep-13	4,064.40
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	23-Sep-13	11,392.50
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	23-Sep-13	6,435.30
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	16-Oct-13	850.20
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	24-Sep-13	20,227.20
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	24-Sep-13	8,820.00
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	24-Sep-13	13,965.00
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	24-Sep-13	30,340.80
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	24-Sep-13	24,561.60
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	24-Sep-13	7,350.00
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	735.00
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	3,191.40
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	4,410.00
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	4,334.40
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	12,495.00
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	35,397.60
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	5,056.80
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	6,382.80
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	32,146.80
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	2,889.60
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	9,555.00
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	13,230.00
P-579	HOLCIM PHILIPPINES INC	D0202PC#11	01-Oct-13	1,444.80
subtotal				1,414,803.75
D. Input VAT on purchases of goods and services supported by Invoices/Official Receipts but dated outside the period of claim.				
P-90	ACERSTEEL INDUSTRIAL SALES INC	32308	18-Jun-13	14,142.86
P-127	ALLOY INDUSTRIAL SUPPLY CORPOR	113368	29-Jun-13	5,480.36
P-214	APC INDUSTRIAL SUPPLY	0082	13-Jun-13	7,015.20
P-223	APC INDUSTRIAL SUPPLY	18B	19-Feb-13	2,640.00
P-234	ATLAS COPCO PHILIPPINES INC	827621	19-Mar-13	4,291.20
	ATLAS COPCO PHILIPPINES INC	827649	20-Mar-13	2,469.60
P-246	BASIC OCCUPATIONAL SAFETY SUPP	4031	20-Apr-13	697.68
P-388	DHL EXPRESS PHILIPPINES CORP	2497831	04-Apr-14	36.15

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P-388	DHL EXPRESS PHILIPPINES CORP			58.92
P-388	DHL EXPRESS PHILIPPINES CORP			2,852.82
P-388	DHL EXPRESS PHILIPPINES CORP			970.92
P-432	DIMENSION DATA PHILIPPINES	7100010607	14-Jun-13	(4,632.66)
P-432	DIMENSION DATA PHILIPPINES		14-Jun-13	201,289.22
P-485	FTL HOTELS INC	51465	02-Apr-14	905.20
P-485	FTL HOTELS INC			713.71
P-486	FTL HOTELS INC	51469	14-Apr-14	521.78
P-486	FTL HOTELS INC			1,044.01
P-487	FUJI HAYA ELECTRIC CORP	25697	18-Jun-13	1,012.50
P-496	GENDIESEL PHILIPPINES INC	038475	18-Apr-13	51,535.71
P-619	ISM's MNPU GLOBAL INC	00008/13	04-Apr-14	6,192.07
P-642	JUNNA INDUSTRIAL CORPORATION	68524	26-Jun-13	7,351.80
P-642	JUNNA INDUSTRIAL CORPORATION	68554	28-Jun-13	2,460.00
P-644	JUNNA INDUSTRIAL CORPORATION	68305B	27-Mar-13	83.13
P-644	JUNNA INDUSTRIAL CORPORATION	68305A		166.27
P-695	KINGS SAFETYNET INC	27444	28-May-13	3,030.00
P-770	MABUHAY VINYL CORPORATION	100012537	25-Jun-13	1,983.75
P-770	MABUHAY VINYL CORPORATION	100012536	24-Jun-13	1,983.75
P-770	MABUHAY VINYL CORPORATION	100012540A	26-Jun-13	850.18
P-770	MABUHAY VINYL CORPORATION	100012540	26-Jun-13	850.18
P-952	PEREZ & ASSOCIATES LAW OFFICES	5584	07-May-14	300.00
P-952	PEREZ & ASSOCIATES LAW OFFICES			150.00
P-952	PEREZ & ASSOCIATES LAW OFFICES			540.21
P-952	PEREZ & ASSOCIATES LAW OFFICES			2,039.89
P-952	PEREZ & ASSOCIATES LAW OFFICES			1,020.11
P-952	PEREZ & ASSOCIATES LAW OFFICES			1,020.11
P-953	PEREZ & ASSOCIATES LAW OFFICES	5589	07-May-14	150.00
P-953	PEREZ & ASSOCIATES LAW OFFICES			250.00
P-953	PEREZ & ASSOCIATES LAW OFFICES			2,040.00
P-953	PEREZ & ASSOCIATES LAW OFFICES			150.00
P-953	PEREZ & ASSOCIATES LAW OFFICES			120.00
P-953	PEREZ & ASSOCIATES LAW OFFICES			2,040.00
P-961	PHIL. BELT MANUFACTURING CORP	176406A	08-Jun-13	18,857.16
P-972	PILIPINAS SHELL PETROLEUM CORP	1100864769	26-Jun-13	5,266.80
P-972	PILIPINAS SHELL PETROLEUM CORP	1100868139	30-Jun-13	96,460.62
P-972	PILIPINAS SHELL PETROLEUM CORP	1100868142	30-Jun-13	96,460.62
P-972	PILIPINAS SHELL PETROLEUM CORP	1100868141	30-Jun-13	96,460.62
P-972	PILIPINAS SHELL PETROLEUM CORP	1100868144	30-Jun-13	96,460.62
P-972	PILIPINAS SHELL PETROLEUM CORP	1100868140	30-Jun-13	96,460.62
P-972	PILIPINAS SHELL PETROLEUM CORP	1100868143	30-Jun-13	100,654.56
P-972	PILIPINAS SHELL PETROLEUM CORP	1100868138	30-Jun-13	100,654.56
P-973	PILIPINAS SHELL PETROLEUM CORP	1100863783	25-Jun-13	60,206.83
P-973	PILIPINAS SHELL PETROLEUM CORP	1100863788	25-Jun-13	60,206.83
P-973	PILIPINAS SHELL PETROLEUM CORP	1100863786	25-Jun-13	68,683.09
P-973	PILIPINAS SHELL PETROLEUM CORP	1100863787	25-Jun-13	68,700.30
P-973	PILIPINAS SHELL PETROLEUM CORP	1100863781	24-Jun-13	68,807.81
P-973	PILIPINAS SHELL PETROLEUM CORP	1100863782	24-Jun-13	68,807.81
P-973	PILIPINAS SHELL PETROLEUM CORP	1100863785	25-Jun-13	68,807.81

P-974	PILIPINAS SHELL PETROLEUM CORP	1100863784	25-Jun-13	64,507.32		
P-975	PILIPINAS SHELL PETROLEUM CORP	1100832626	19-May-13	87,820.44		
P-976	PILIPINAS SHELL PETROLEUM CORP	1100806270	13-Apr-13	68,297.09		
P-976	PILIPINAS SHELL PETROLEUM CORP	1100829073	07-May-13	64,345.51		
P-976	PILIPINAS SHELL PETROLEUM CORP	1100865747	26-Jun-13	41,532.48		
P-977	PILIPINAS SHELL PETROLEUM CORP	110803893A	11-Apr-13	17.55		
P-1076	REGAN INDUSTRIAL SALES INC	562694	13-Jun-13	776.14		
P-1076	REGAN INDUSTRIAL SALES INC	562700	14-Jun-13	843.75		
P-1161	SHORR INDUSTRIAL SALES INC	2957	25-Apr-13	4,368.00		
P-1163	SHORR INDUSTRIAL SALES INC	2993	23-May-13	5,967.00		
P-1208	SOUTH MANILA V&F INC	1529	26-Jun-13	2,767.31		
P-1242	SQ RESOURCES INC	35279	21-Apr-14	1,276.11		
P-1245	SQ RESOURCES INC	59284	16-Apr-14	1,103.82		
P-1245	SQ RESOURCES INC			552.00		
P-1245	SQ RESOURCES INC			552.00		
P-1245	SQ RESOURCES INC			1,655.96		
P-1245	SQ RESOURCES INC			2,190.24		
P-1245	SQ RESOURCES INC			743.62		
P-1245	SQ RESOURCES INC			743.62		
P-1245	SQ RESOURCES INC			743.62		
P-1246	SQ RESOURCES INC			59839	23-Apr-14	747.64
P-1246	SQ RESOURCES INC					743.62
P-1246	SQ RESOURCES INC	743.62				
P-1246	SQ RESOURCES INC	3,710.51				
P-1246	SQ RESOURCES INC	743.62				
P-1259	SUPER AIRE REFRIGERATION & CON	1174	08-Jun-13	6,353.57		
P-1262	SURVEYTECH TRADING	111	29-Jun-13	4,285.68		
P-1263	SURVEYTECH TRADING	028	22-May-13	4,285.68		
P-1321	TOP-RIGID INDUSTRIAL SAFETY SU	62580	10-Apr-13	36.00		
P-1321	TOP-RIGID INDUSTRIAL SAFETY SU	62580A		72.00		
P-1323	TOP-RIGID INDUSTRIAL SAFETY SU	64092	19-Jun-13	232.20		
P-1327	TOYOSCO PARTS CENTER INC	10219	29-Jun-13	441.60		
P-1329	TOYOSCO PARTS CENTER INC	07501	11-Apr-13	408.22		
P-1340	TOYOTA MAKATI INC	67536B	22-Apr-13	8,973.10		
P-1347	TOYOTA MAKATI INC	68432B1	15-Jun-13	1,832.29		
P-1457	ZENITH WIRE & CONDUIT INC	22085	17-Jun-13	9,202.24		
P-1458	ZENITH WIRE & CONDUIT INC	22188	28-Jun-13	105,168.60		
P-1347	TOYOTA MAKATI INC	68432B	15-Jun-13	4,146.10		
P-1347	TOYOTA MAKATI INC	68432B1	15-Jun-13	175.00		
P-1350	TOYOTA MAKATI INC	67965B	21-May-13	31,445.43		
P-1444	ZENITH ELECTRICAL & INDUSTRIA	113611	23-May-13	244.22		
P-1445	ZENITH ELECTRICAL & INDUSTRIA	112290	16-Apr-13	56.16		
P-1445	ZENITH ELECTRICAL & INDUSTRIA	112290A		3,615.00		
subtotal				2,038,238.97		
E. Input VAT on purchases of goods and services supported by Invoices/Official Receipts with alteration without counter-signature or with counter-signature but without authority						
P-78	458 MARKETING	10257	30-Sep-13	15,468.00		
P-78	458 MARKETING	10293	11-Oct-13	25,262.82		
P-78	458 MARKETING	10294	11-Oct-13	7,560.12		

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P-80	458 MARKETING	728	22-Nov-13	5,946.48
P-81	458 MARKETING	10793	20-Dec-13	10,120.69
P-96	ADCAN PETROLEUM PRODUCTS	0018	27-Oct-13	2,060.91
P-96	ADCAN PETROLEUM PRODUCTS	0017	27-Oct-13	4,212.00
P-96	ADCAN PETROLEUM PRODUCTS	0015	27-Oct-13	7,560.00
P-96	ADCAN PETROLEUM PRODUCTS	0016	27-Oct-13	720.00
P-96	ADCAN PETROLEUM PRODUCTS	0007	23-Oct-13	8,874.00
P-96	ADCAN PETROLEUM PRODUCTS	0008	23-Oct-13	108.36
P-96	ADCAN PETROLEUM PRODUCTS	0022	27-Oct-13	9,153.00
P-96	ADCAN PETROLEUM PRODUCTS	0023	27-Oct-13	1,188.90
P-96	ADCAN PETROLEUM PRODUCTS	0019	27-Oct-13	4,680.00
P-96	ADCAN PETROLEUM PRODUCTS	0020	27-Oct-13	162.00
P-96	ADCAN PETROLEUM PRODUCTS	0020A	27-Oct-13	1,123.20
P-97	ADCAN PETROLEUM PRODUCTS	0005	23-Oct-13	5,482.80
P-97	ADCAN PETROLEUM PRODUCTS	0006	05-Feb-14	184.98
P-98	ADCAN PETROLEUM PRODUCTS INC	0025	27-Nov-13	4,887.00
P-98	ADCAN PETROLEUM PRODUCTS INC	0026-0027	27-Nov-13	11,869.20
P-98	ADCAN PETROLEUM PRODUCTS INC	0028-0029	27-Nov-13	1,202.40
P-98	ADCAN PETROLEUM PRODUCTS INC	0028-0029	27-Nov-13	3,474.00
P-98	ADCAN PETROLEUM PRODUCTS INC	0028-0029	27-Nov-13	66.15
P-98	ADCAN PETROLEUM PRODUCTS INC	0035-0036	04-Dec-13	10,183.50
P-98	ADCAN PETROLEUM PRODUCTS INC	0035-0036	04-Dec-13	260.22
P-101	AECOM PHILIPPINES INC	PH13-292	25-Oct-13	37,149.46
P-102	AECOM PHILIPPINES INC	2905	20-Dec-13	4,767.86
P-117	AGM GASOLINE STATION	PV 6343	02-Nov-13	78.21
P-118	AGM GASOLINE STATION	PV 6234	09-Nov-13	244.29
P-118	AGM GASOLINE STATION	PV 6240	16-Nov-13	162.86
P-119	AGM GASOLINE STATION	PV 5102	25-May-13	215.36
P-120	AGM GASOLINE STATION	PV 6407	01-Dec-13	244.29
P-121	AGM GASOLINE STATION	PV 6438	21-Dec-13	69.79
P-124	AIRLIFT ASIA INCORPORATED	2015899	03-Oct-13	1,573.20
P-125	AISHITE TRADING	6759	10-Dec-13	924.00
P-126	ALL SEASONS TRANSCEND INTL GIV	0705	29-Oct-13	1,875.00
P-126	ALL SEASONS TRANSCEND INTL GIV	0705	29-Oct-13	1,875.00
P-129	ALRIC TRADING	538	04-Dec-13	1,028.57
P-130	ALRIC TRADING (ALICIA L. TAN)	551	06-Jan-14	1,473.21
P-133	AMCF TRUCKING	2515	31-Oct-13	7,200.00
P-133	AMCF TRUCKING	2516		3,240.00
P-135	AMCF TRUCKING	2520	02-Oct-13	4,800.00
P-135	AMCF TRUCKING	2523	16-Oct-13	4,800.00
P-135	AMCF TRUCKING	2529	15-Oct-13	7,200.00
P-135	AMCF TRUCKING	2530	17-Oct-13	3,600.00
P-135	AMCF TRUCKING	2532	18-Oct-13	14,292.86
P-137	AMCF TRUCKING	2541	31-Dec-13	1,071.43
P-137	AMCF TRUCKING	2528		7,200.00
P-138	AMCF TRUCKING	2534	01-Nov-13	4,800.00
P-138	AMCF TRUCKING	2539		4,800.00
P-138	AMCF TRUCKING	2540		7,200.00
P-148	AMRMR FORWARDERS INC	00599-808	01-Oct-13	125,794.42

P-148	AMRMR FORWARDERS INC	00599-808A	01-Oct-13	44,903.94
P-148	AMRMR FORWARDERS INC	00599-808	01-Oct-13	793.33
P-149	AMRMR FORWARDERS INC	813-984	01-Nov-13	136,640.86
P-149	AMRMR FORWARDERS INC	451-597	01-Nov-13	120,227.10
P-149	AMRMR FORWARDERS INC	818-984	01-Nov-13	214.29
P-162	ANG GUAN STORE	15161	28-Sep-13	15,276.60
P-166	ANG GUAN STORE	15180	01-Sep-13	4,152.00
P-166	ANG GUAN STORE	15181	01-Sep-13	124.80
P-166	ANG GUAN STORE	15184	01-Sep-13	420.00
P-167	ANG GUAN STORE	15194	02-Oct-13	414.00
P-167	ANG GUAN STORE	15196	02-Oct-13	1,824.00
P-167	ANG GUAN STORE	15217	09-Oct-13	30,708.00
P-168	ANG GUAN STORE	15168	10-Sep-13	384.00
P-168	ANG GUAN STORE	15190	28-Sep-13	2,628.00
P-168	ANG GUAN STORE	15191	28-Sep-13	5,367.60
P-168	ANG GUAN STORE	15191		6,866.40
P-169	ANG GUAN STORE	15195	02-Oct-13	264.00
P-169	ANG GUAN STORE	15200	05-Oct-13	816.00
P-169	ANG GUAN STORE	15202	06-Oct-13	3,146.40
P-169	ANG GUAN STORE	15203	06-Oct-13	540.00
P-169	ANG GUAN STORE	15204	11-Oct-13	30.60
P-170	ANG GUAN STORE	15201	06-Oct-13	1,176.00
P-170	ANG GUAN STORE	15206	19-Oct-13	1,068.00
P-170	ANG GUAN STORE	15206A		766.80
P-170	ANG GUAN STORE	15230	26-Oct-13	231.60
P-170	ANG GUAN STORE	15231	10-Oct-13	2,527.20
P-170	ANG GUAN STORE	15234	26-Oct-13	367.20
P-170	ANG GUAN STORE	15308	26-Oct-13	516.00
P-170	ANG GUAN STORE	15311	26-Oct-13	2,281.20
P-170	ANG GUAN STORE	15183	21-Sep-13	115.20
P-170	ANG GUAN STORE	15219	13-Oct-13	1,329.60
P-170	ANG GUAN STORE	15224	16-Oct-13	336.00
P-170	ANG GUAN STORE	15229	22-Oct-13	748.80
P-170	ANG GUAN STORE	15233	19-Oct-13	360.00
P-170	ANG GUAN STORE	15238	26-Oct-13	280.80
P-171	ANG GUAN STORE	15227	30-Oct-13	936.00
P-173	ANG GUAN STORE	15309	17-Nov-13	216.00
	ANG GUAN STORE	15337	17-Nov-13	456.00
	ANG GUAN STORE	15346	30-Nov-13	1,579.20
	ANG GUAN STORE	15454	05-Dec-13	2,160.00
P-174	ANG GUAN STORE	15323	12-Nov-13	1,824.00
P-174	ANG GUAN STORE	15243	11-Sep-13	396.00
P-174	ANG GUAN STORE	15316	05-Nov-13	2,340.00
P-174	ANG GUAN STORE	15315	05-Nov-13	9,000.00
P-174	ANG GUAN STORE	15314	05-Nov-13	1,772.40
P-175	ANG GUAN STORE	15301	13-Oct-13	212.40
P-175	ANG GUAN STORE	15301		780.00
P-176	ANG GUAN STORE	15344	23-Nov-13	354.00
P-176	ANG GUAN STORE	15345	23-Nov-13	672.00

P-176	ANG GUAN STORE	15349	02-Dec-13	528.00
P-176	ANG GUAN STORE	15343	02-Dec-13	1,560.00
P-176	ANG GUAN STORE	15303-305	22-Oct-13	9,219.12
P-176	ANG GUAN STORE	15303-305		900.00
P-176	ANG GUAN STORE	15303-305		1,684.80
P-176	ANG GUAN STORE	15226	19-Dec-13	230.40
P-176	ANG GUAN STORE	15226		1,152.00
P-176	ANG GUAN STORE	15226		1,267.20
P-176	ANG GUAN STORE	15465	07-Dec-13	384.00
P-177	ANG GUAN STORE	15453	05-Dec-13	23,932.80
P-191	ANTRAK PHILIPPINES TRANSPORT	0000353	05-Nov-13	44,460.00
P-191	ANTRAK PHILIPPINES TRANSPORT	417		990.00
P-191	ANTRAK PHILIPPINES TRANSPORT	484		27,840.00
P-191	ANTRAK PHILIPPINES TRANSPORT	485		61,680.00
P-191	ANTRAK PHILIPPINES TRANSPORT	486		67,200.00
P-191	ANTRAK PHILIPPINES TRANSPORT	516		390.00
P-191	ANTRAK PHILIPPINES TRANSPORT	518		390.00
P-191	ANTRAK PHILIPPINES TRANSPORT	521		390.00
P-191	ANTRAK PHILIPPINES TRANSPORT	524		390.00
P-191	ANTRAK PHILIPPINES TRANSPORT	526		390.00
P-191	ANTRAK PHILIPPINES TRANSPORT	0000439		390.00
P-225	APC INDUSTRIAL SUPPLY	559	16-Dec-13	1,026.72
P-225	APC INDUSTRIAL SUPPLY	0559		22.32
P-235	ATLAS COPCO PHILIPPINES INC	830208	12-Sep-13	7,354.32
	ATLAS COPCO PHILIPPINES INC	830307	19-Sep-13	17,949.60
P-236	ATLAS COPCO PHILIPPINES INC	829973A	29-Aug-13	23,578.20
P-236	ATLAS COPCO PHILIPPINES INC	830095A	04-Sep-13	3,246.36
P-236	ATLAS COPCO PHILIPPINES INC	830130A	06-Sep-13	17,323.32
P-237	ATLAS COPCO PHILIPPINES INC	830617	07-Oct-13	12,439.20
P-238	ATLAS COPCO PHILIPPINES INC	830869	24-Oct-13	64,188.24
P-238	ATLAS COPCO PHILIPPINES INC	831134	12-Nov-13	18,313.92
P-238	ATLAS COPCO PHILIPPINES INC	831086	08-Nov-13	15,814.08
P-238	ATLAS COPCO PHILIPPINES INC	831274	21-Nov-13	1,368.48
P-239	ATLAS COPCO PHILIPPINES INC	831272	21-Nov-13	13,465.08
P-239	ATLAS COPCO PHILIPPINES INC	831272		2,599.68
P-240	ATLAS COPCO PHILIPPINES INC	830761	18-Oct-13	554.52
P-240	ATLAS COPCO PHILIPPINES INC	830761	18-Oct-19	16,212.90
P-241	ATLAS COPCO PHILIPPINES INC	831062	07-Nov-13	1,368.48
P-241	ATLAS COPCO PHILIPPINES INC	831516	09-Dec-13	57,159.43
P-241	ATLAS COPCO PHILIPPINES INC	831536	10-Dec-13	13,894.80
P-243	BASIC OCCUPATIONAL SAFETY SUPP	4106	31-May-13	1,620.00
P-261	BENEDICTO STEEL CORPORATION	36884	06-Jun-13	2,271.43
P-261	BENEDICTO STEEL CORPORATION	36743	25-May-13	2,265.00
P-261	BENEDICTO STEEL CORPORATION	36792	10-Jun-13	2,037.86
P-261	BENEDICTO STEEL CORPORATION	36771	04-Jun-13	23,563.58
P-262	BENEDICTO STEEL CORPORATION	36939	17-Jul-13	2,571.43
P-264	BETA EQUIPMENT SALES CORPORATI	5006	06-Nov-13	1,200.00
P-265	BETA EQUIPMENT SALES CORPORATI	5010	08-Nov-13	1,200.00
P-265	BETA EQUIPMENT SALES CORPORATI	5010A		1,800.00

P-266	BETA EQUIPMENT SALES CORPORATI	5014	15-Nov-13	60.00
P-266	BETA EQUIPMENT SALES CORPORATI	5025	27-Nov-13	17,856.00
P-266	BETA EQUIPMENT SALES CORPORATI	5046	10-Dec-13	4,320.00
P-292	CANON MARKETING PHILS INC	E13A0985/6	30-Aug-13	12,734.40
P-293	CANON MARKETING PHILS INC	A3U2N1688	07-Aug-13	5,109.64
P-294	CANON MARKETING PHILS INC	EB13A0168	10-Sep-13	25,791.33
P-294	CANON MARKETING PHILS INC	FB13A0516	10-Sep-13	11,476.37
P-294	CANON MARKETING PHILS INC	F3I.2A0341R	22-May-13	7,714.29
P-295	CANON MARKETING PHILS INC	EB13A1049	10-Sep-13	9,920.65
	CANON MARKETING PHILS INC	EB13A1050		152.84
P-296	CANON MARKETING PHILS INC	E3I.2A0342	22-May-13	8,732.14
P-299	CANON MARKETING PHILS INC	F3U2M09030	18-Sep-13	16,714.29
P-299	CANON MARKETING PHILS INC	E3U2M0931	18-Sep-13	25,800.00
P-300	CANON MARKETING PHILS INC	A3U2N5866	30-Oct-13	5,736.32
P-308	CANON MARKETING PHILS INC	A3U0N7676	09-Jan-14	57,840.00
P-308	CANON MARKETING PHILS INC	E3U2M1353	19-Dec-13	11,035.71
P-309	CANON MARKETING PHILS INC	E3U1M1374	20-Dec-13	2,044.93
P-333	COPYLANDIA OFFICE SYSTEMS CORP	49819A	01-Jul-13	2,263.39
P-347	D ELERIA ENTERPRISES	11251	11-Nov-13	1,264.80
P-347	D ELERIA ENTERPRISES	11252	15-Nov-13	208.80
P-347	D ELERIA ENTERPRISES	11252	15-Nov-13	540.00
P-347	D ELERIA ENTERPRISES	21569	14-Dec-13	612.00
P-347	D ELERIA ENTERPRISES	21570	14-Dec-13	9,409.20
P-347	D ELERIA ENTERPRISES	21582	18-Dec-13	1,980.00
P-375	DHL EXPRESS PHILIPPINES CORP	D02572465	19-Aug-13	96.19
P-375	DHL EXPRESS PHILIPPINES CORP	D02572466		96.19
P-375	DHL EXPRESS PHILIPPINES CORP	D02572598		92.74
P-375	DHL EXPRESS PHILIPPINES CORP	D02576891		3.88
P-375	DHL EXPRESS PHILIPPINES CORP	D02578573		33.65
P-375	DHL EXPRESS PHILIPPINES CORP	MNL195648		644.01
P-375	DHL EXPRESS PHILIPPINES CORP	D02580781		21.57
P-375	DHL EXPRESS PHILIPPINES CORP	MNL197458		1,326.83
P-375	DHL EXPRESS PHILIPPINES CORP	MNL199177		3,565.11
P-375	DHL EXPRESS PHILIPPINES CORP	MNL193969		1,148.25
P-375	DHL EXPRESS PHILIPPINES CORP	MNL192029		1,107.64
P-382	DHL EXPRESS PHILIPPINES CORP	D02693530	26-Dec-13	33.70
P-382	DHL EXPRESS PHILIPPINES CORP	D02702050	26-Dec-13	33.70
P-383	DHL EXPRESS PHILIPPINES CORP	D02704369	26-Dec-13	33.70
P-384	DHL EXPRESS PHILIPPINES CORP	D02705409	26-Dec-13	33.27
P-385	DHL EXPRESS PHILIPPINES CORP	D02717204	10-Jan-14	33.27
P-389	DIDIPIO COMMUNITY DEVT CORP	418	26-Jul-13	6,600.02
P-389	DIDIPIO COMMUNITY DEVT CORP	418	26-Jul-13	9,000.03
P-390	DIDIPIO COMMUNITY DEVT CORP	410	26-Jul-13	12,225.84
P-391	DIDIPIO COMMUNITY DEVT CORP	420	29-Jul-13	209,678.57
P-391	DIDIPIO COMMUNITY DEVT CORP	421		43,665.95
P-391	DIDIPIO COMMUNITY DEVT CORP	422		122,596.66
P-391	DIDIPIO COMMUNITY DEVT CORP	423		126,096.00
P-391	DIDIPIO COMMUNITY DEVT CORP	424		3,150.00
P-391	DIDIPIO COMMUNITY DEVT CORP	0424A		10,404.48

P-391	DIDIPIO COMMUNITY DEVT CORP	0414A		9,774.24
P-391	DIDIPIO COMMUNITY DEVT CORP	0414		4,200.00
P-391	DIDIPIO COMMUNITY DEVT CORP	430		120,671.38
P-391	DIDIPIO COMMUNITY DEVT CORP	431		363,778.09
P-392	DIDIPIO COMMUNITY DEVT CORP	425		36,806.40
P-392	DIDIPIO COMMUNITY DEVT CORP	0413	16-Aug-13	10,979.76
P-392	DIDIPIO COMMUNITY DEVT CORP	0408		43,252.92
P-393	DIDIPIO COMMUNITY DEVT CORP	419	16-Aug-13	4,320.00
P-393	DIDIPIO COMMUNITY DEVT CORP	426	16-Aug-13	40,714.70
P-393	DIDIPIO COMMUNITY DEVT CORP	427	16-Aug-13	4,968.96
P-394	DIDIPIO COMMUNITY DEVT CORP	417		2,707.20
P-394	DIDIPIO COMMUNITY DEVT CORP	429		231,423.37
P-394	DIDIPIO COMMUNITY DEVT CORP	428	16-Aug-13	191,675.98
P-394	DIDIPIO COMMUNITY DEVT CORP	432		86,045.59
P-394	DIDIPIO COMMUNITY DEVT CORP	435		404,762.01
P-395	DIDIPIO COMMUNITY DEVT CORP	434	27-Aug-13	15,600.00
P-396	DIDIPIO COMMUNITY DEVT CORP	102		9,500.16
P-396	DIDIPIO COMMUNITY DEVT CORP	103		7,975.26
P-396	DIDIPIO COMMUNITY DEVT CORP	438	22-Aug-13	116,997.04
P-396	DIDIPIO COMMUNITY DEVT CORP	0104A		7,446.66
P-396	DIDIPIO COMMUNITY DEVT CORP	0437		583,030.53
P-397	DIDIPIO COMMUNITY DEVT CORP	439		162,480.00
P-397	DIDIPIO COMMUNITY DEVT CORP	440	27-Aug-13	14,584.32
P-397	DIDIPIO COMMUNITY DEVT CORP	443		2,822.40
P-398	DIDIPIO COMMUNITY DEVT CORP	446	30-Aug-13	21,151.50
P-398	DIDIPIO COMMUNITY DEVT CORP	107	30-Aug-13	7,784.72
P-398	DIDIPIO COMMUNITY DEVT CORP	109	30-Aug-13	7,148.58
P-398	DIDIPIO COMMUNITY DEVT CORP	441	30-Aug-13	764,093.50
P-398	DIDIPIO COMMUNITY DEVT CORP	444	30-Aug-13	18,086.40
P-398	DIDIPIO COMMUNITY DEVT CORP	450	30-Aug-13	205,731.93
P-398	DIDIPIO COMMUNITY DEVT CORP	0108A	30-Aug-13	8,082.13
P-399	DIDIPIO COMMUNITY DEVT CORP	445		82,800.00
P-399	DIDIPIO COMMUNITY DEVT CORP	448		45,073.68
P-399	DIDIPIO COMMUNITY DEVT CORP	0448A	09-Sep-13	26,811.36
P-399	DIDIPIO COMMUNITY DEVT CORP	0449A		487,261.00
P-399	DIDIPIO COMMUNITY DEVT CORP	0455A		120,671.38
P-399	DIDIPIO COMMUNITY DEVT CORP	0459A		612,642.39
P-400	DIDIPIO COMMUNITY DEVT CORP	0110A	16-Sep-13	8,691.25
P-400	DIDIPIO COMMUNITY DEVT CORP	0111A	16-Sep-13	8,633.95
P-400	DIDIPIO COMMUNITY DEVT CORP	0112B	16-Sep-13	7,685.67
P-400	DIDIPIO COMMUNITY DEVT CORP	0113A	16-Sep-13	8,799.90
P-400	DIDIPIO COMMUNITY DEVT CORP	0456	16-Sep-13	44,816.33
P-400	DIDIPIO COMMUNITY DEVT CORP	0457	16-Sep-13	79,591.84
P-400	DIDIPIO COMMUNITY DEVT CORP	0462	16-Sep-13	8,216.10
P-400	DIDIPIO COMMUNITY DEVT CORP	0461	16-Sep-13	797,446.62
P-401	DIDIPIO COMMUNITY DEVT CORP	477	02-Oct-13	355,522.57
P-401	DIDIPIO COMMUNITY DEVT CORP	478	02-Oct-13	982.17
P-401	DIDIPIO COMMUNITY DEVT CORP	480	02-Oct-13	72,000.00
P-402	DIDIPIO COMMUNITY DEVT CORP	471	08-Oct-13	132,188.78

P-402	DIDIPIO COMMUNITY DEVT CORP	473		25,934.40
P-402	DIDIPIO COMMUNITY DEVT CORP	0454		15,473.04
P-403	DIDIPIO COMMUNITY DEVT CORP	474	10-Oct-13	1,224.00
P-403	DIDIPIO COMMUNITY DEVT CORP	475	10-Oct-13	462.00
P-403	DIDIPIO COMMUNITY DEVT CORP	464	10-Oct-13	122,197.93
P-404	DIDIPIO COMMUNITY DEVT CORP	481	08-Oct-13	5,016.00
P-404	DIDIPIO COMMUNITY DEVT CORP	0483A	08-Oct-13	257,563.82
P-404	DIDIPIO COMMUNITY DEVT CORP	0458	08-Oct-13	129,695.14
P-405	DIDIPIO COMMUNITY DEVT CORP	16	03-Oct-13	8,662.55
P-405	DIDIPIO COMMUNITY DEVT CORP	465	02-Sep-13	22,090.44
P-405	DIDIPIO COMMUNITY DEVT CORP	485	25-Sep-13	7,948.01
P-405	DIDIPIO COMMUNITY DEVT CORP	484	25-Sep-13	8,022.81
P-405	DIDIPIO COMMUNITY DEVT CORP	15	03-Oct-13	8,489.79
P-413	DIDIPIO COMMUNITY DEVT CORP	1013	11-Nov-13	8,668.32
P-413	DIDIPIO COMMUNITY DEVT CORP	1014	11-Nov-13	1,965.24
P-413	DIDIPIO COMMUNITY DEVT CORP	SI#1015	19-Dec-13	1,888.14
P-413	DIDIPIO COMMUNITY DEVT CORP	1016	11-Nov-13	2,579.24
P-413	DIDIPIO COMMUNITY DEVT CORP	1017	19-Dec-13	2,719.62
P-413	DIDIPIO COMMUNITY DEVT CORP	1019	19-Dec-13	7,268.90
P-413	DIDIPIO COMMUNITY DEVT CORP	1020	13-Nov-13	2,398.09
P-413	DIDIPIO COMMUNITY DEVT CORP	1022	18-Nov-13	2,635.03
P-413	DIDIPIO COMMUNITY DEVT CORP	1024	28-Nov-13	7,099.33
P-413	DIDIPIO COMMUNITY DEVT CORP	SI#1010	19-Dec-13	7,207.46
P-413	DIDIPIO COMMUNITY DEVT CORP	SI#1011	19-Dec-13	6,703.65
P-413	DIDIPIO COMMUNITY DEVT CORP	SI#1004	19-Dec-13	8,160.00
P-414	DIDIPIO COMMUNITY DEVT CORP	1025	29-Nov-13	10,200.00
P-414	DIDIPIO COMMUNITY DEVT CORP	1026	29-Nov-13	5,754.95
P-414	DIDIPIO COMMUNITY DEVT CORP	1028	26-Dec-13	6,787.51
P-452	EAGLE WINGS ENTERPRISES	1019	09-Oct-13	324.00
P-458	EMELAN G YARANON/PRINTSHOP	8099	05-Oct-13	8,184.00
P-458	EMELAN G YARANON/PRINTSHOP	8261	22-Oct-13	1,800.00
P-459	EMELAN G YARANON/PRINTSHOP	8287	16-Nov-13	381.60
P-459	EMELAN G YARANON/PRINTSHOP	8288	16-Nov-13	26,400.00
P-461	EMELAN PRINTSHOP	8299	19-Dec-13	528.00
P-462	EN-TIRE CAR CARE CENTRE INC	58340	05-Dec-13	27,324.00
P-466	EXECUTIVE TRAINING INSTITUTE O	STRATPLAN	06-Nov-13	4,017.86
P-468	FAIRE TECHNOLOGIES	32793	01-Oct-13	5,303.57
P-471	FEDERAL EXPRESS PACIFIC INC	200036915	16-Jul-13	37.80
P-471	FEDERAL EXPRESS PACIFIC INC	200036916		37.80
P-477	FIRST MULTI GREEN POWER ELECTR	135	04-Sep-13	568,890.00
P-480	FIRST MULTI GREEN POWER ELECTR	514	11-Dec-13	4,296.02
P-480	FIRST MULTI GREEN POWER ELECTR	514		12,600.02
P-492	GATMAYTAN YAP PATACSIL GUTERR	8413	08-Aug-13	1,707.48
P-492	GATMAYTAN YAP PATACSIL GUTERR	8412		26,191.20
P-492	GATMAYTAN YAP PATACSIL GUTERR	8275		19.67
P-492	GATMAYTAN YAP PATACSIL GUTERR	8274		3,645.60
P-492	GATMAYTAN YAP PATACSIL GUTERR	8273		144.37
P-492	GATMAYTAN YAP PATACSIL GUTERR	8272		151.20
P-492	GATMAYTAN YAP PATACSIL GUTERR	8345		18.89

P-492	GATMAYTAN YAP PATACSIL GUTIERR	8296		4,452.00
P-492	GATMAYTAN YAP PATACSIL GUTIERR	8415		366.61
P-492	GATMAYTAN YAP PATACSIL GUTIERR	8414		9,777.60
P-492	GATMAYTAN YAP PATACSIL GUTIERR	8419		27.54
P-492	GATMAYTAN YAP PATACSIL GUTIERR	8418		2,419.20
P-492	GATMAYTAN YAP PATACSIL GUTIERR	8416		6,249.60
P-492	GATMAYTAN YAP PATACSIL GUTIERR	8417		168.00
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8459	10-Sep-13	1,159.20
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8460		15.74
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8534		103.38
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8533		13,507.20
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8531		7,912.80
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8532		31.20
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8535		1,545.60
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8536		39.93
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8537		1,344.00
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8538		9.90
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8496		19,286.40
P-493	GATMAYTAN YAP PATACSIL GUTIERR	8514		116.61
P-495	GATMAYTAN YAP PATACSIL GUTIERR	8796	29-Oct-13	4,233.60
P-495	GATMAYTAN YAP PATACSIL GUTIERR	8781		3,175.20
P-495	GATMAYTAN YAP PATACSIL GUTIERR	8782		24.46
P-498	GEOTECNICA CORPORATION	14	26-Nov-13	4,020.00
P-499	GEOTECNICA CORPORATION	0019	17-Dec-13	3,240.00
P-518	GOLDEN EXPEDIA TRADING	11	19-Nov-13	2,159.14
P-523	GREENBELT RADISSON CONDOMINIUM	577	10-Sep-13	13.10
P-523	GREENBELT RADISSON CONDOMINIUM	21610		289.08
P-524	GREENBELT RADISSON CONDOMINIUM	584	11-Oct-13	11.96
P-524	GREENBELT RADISSON CONDOMINIUM	21970		324.86
P-525	GREENBELT RADISSON CONDOMINIUM	592	11-Nov-13	15.41
P-525	GREENBELT RADISSON CONDOMINIUM	22230		220.58
P-526	GREENBELT RADISSON CONDOMINIUM	593	11-Dec-13	2.18
P-526	GREENBELT RADISSON CONDOMINIUM	22290		59.54
P-534	GUAN YIAC HARDWARE	143362	05-Nov-13	3,655.20
P-534	GUAN YIAC HARDWARE	144121	23-Nov-13	1,979.04
P-535	GUAN YIAC HARDWARE	143912	19-Nov-13	4,354.56
P-535	GUAN YIAC HARDWARE	144424	03-Dec-13	1,293.60
P-538	GUTHRIE JENSEN CONSULTANTS INC	41622	08-Nov-13	12,360.00
P-539	GUTHRIE JENSEN CONSULTANTS INC	41830	19-Dec-13	11,760.00
P-570	HANSA MEYER ATS PROJECTS INC	0067	13-Oct-13	8,400.00
P-570	HANSA MEYER ATS PROJECTS INC	0068		5,668.76
P-570	HANSA MEYER ATS PROJECTS INC	0184		7,106.01
P-570	HANSA MEYER ATS PROJECTS INC	0185		1,451.57
P-570	HANSA MEYER ATS PROJECTS INC	0186		880.93
P-570	HANSA MEYER ATS PROJECTS INC	0208		1,242.00
P-570	HANSA MEYER ATS PROJECTS INC	0216		6,445.09
P-570	HANSA MEYER ATS PROJECTS INC	0217		6,763.80
P-571	HANSA MEYER ATS PROJECTS INC	0055	14-Mar-14	5,746.76
P-571	HANSA MEYER ATS PROJECTS INC	0056		5,748.99

P-571	IIANSA MEYER ATS PROJECTS INC	0057		5,573.57
P-571	IIANSA MEYER ATS PROJECTS INC	003427		10,132.15
P-573	HIGH PERFORMANCE SOLUTIONS INC	2117	10-Dec-13	62,630.40
P-574	HIGH PERFORMANCE SOLUTIONS INC	2235	03-Feb-14	62,630.40
P-574	HIGH PERFORMANCE SOLUTIONS INC	2236		27,526.80
P-580	IC BESTLINK TELECOM CORPORATIO	3611	18-Jun-13	996.43
P-639	JM TUMACDER BUILDER	1516	19-Dec-13	5,670.00
P-655	K SERVICIO TRADE INC	10649	29-Jun-13	1,820.36
P-656	K SERVICIO TRADE INC	10346	29-May-13	9,041.40
P-657	K SERVICIO TRADE INC	10880	27-Aug-13	109,878.76
P-658	K SERVICIO TRADE INC	10997	19-Sep-13	10,217.89
P-678	KEN TOOL HARDWARE CORPORATION	40501	15-Mar-13	230.36
P-681	KEYSYS INC	17526	10-Jul-13	1,141.07
P-681	KEYSYS INC	017526A	10-Jul-13	707.14
P-681	KEYSYS INC	17523	10-Jul-13	771.43
P-682	KEYSYS INC	17524	10-Jul-13	2,067.86
P-683	KEYSYS INC	17973	25-Jul-13	8,560.71
P-684	KEYSYS INC	17634	07-Aug-13	945.54
P-685	KEYSYS INC	017683	23-Aug-13	1,237.50
P-687	KEYSYS INC	017546	17-Jul-13	681.43
P-688	KEYSYS INC	017606	31-Jul-13	7,166.40
P-689	KEYSYS INC	17746	11-Sep-13	910.71
P-689	KEYSYS INC	17747	11-Sep-13	8,978.57
P-690	KEYSYS INC	17869	11-Oct-13	91.07
P-690	KEYSYS INC	17818	27-Sep-13	11,788.80
P-691	KEYSYS INC	017859	09-Oct-13	1,178.57
P-691	KEYSYS INC	017633	07-Aug-13	171.43
P-692	KEYSYS INC	20121	22-Nov-13	219.64
P-692	KEYSYS INC	20122	22-Nov-13	739.29
P-693	KEYSYS INC	20008	06-Nov-13	92.68
P-696	KINGS SAFETYNET INC	30354	14-Aug-13	8,955.00
P-698	KINGS SAFETYNET INC	33012	09-Oct-13	2,151.00
P-702	KONTRAKTWERKE INC	KWI-2341	23-Oct-13	1,562.04
P-702	KONTRAKTWERKE INC	KWI-2342	23-Oct-13	8,690.15
P-708	LA FUERZA INC	OCT2013	14-Oct-13	9,920.81
P-709	LA FUERZA INC	NOV2013	19-Feb-14	9,920.81
P-710	LA FUERZA INC	DEC2013	19-Feb-14	9,920.81
P-716	LAKEHEAD MULTISALES	2744-2745	27-Sep-13	12,376.46
P-717	LAKEHEAD MULTISALES	2719	06-Sep-13	1,595.40
P-718	LAKEHEAD MULTISALES	3014	13-Dec-13	5,512.92
P-721	LANE ARCHIVE TECHNOLOGIES CORP	28574	10-Jan-14	4,835.57
P-725	LE PRICE INTL CORP	17548	28-Aug-13	8,223.60
P-725	LE PRICE INTL CORP	17548A	28-Aug-13	507.60
P-726	LE PRICE INTL CORP	17594	05-Sep-13	8,640.00
P-726	LE PRICE INTL CORP	17595	05-Sep-13	1,033.20
P-726	LE PRICE INTL CORP	17595A	05-Sep-13	2,410.80
P-727	LE PRICE INTL CORP	17650	27-Sep-13	12,564.00
P-728	LE PRICE INTL CORP	17755	21-Oct-13	5,863.20
P-729	LEO G DOMINGUEZ CONSULTANCY I	INV 7	23-Dec-13	78,846.43

P-730	LEO G DOMINGUEZ CONSULTANCY I	INV 8	23-Dec-13	18,000.00
P-732	LEO G DOMINGUEZ CONSULTANCY I	INV 10	23-Dec-13	18,000.00
P-733	LEO G DOMINGUEZ CONSULTANCY I	INV 11	23-Dec-13	18,000.00
P-734	LEO G DOMINGUEZ CONSULTANCY I	INV 12	23-Dec-13	18,000.00
P-737	LIBERTY INSURANCE CORPORATION	17838	28-Nov-13	1,117.84
P-744	LSY OFFICE AND COMPUTER SUPPLI	2931	01-Jul-13	1,269.64
P-744	LSY OFFICE AND COMPUTER SUPPLI	2934	06-Jul-13	763.39
P-744	LSY OFFICE AND COMPUTER SUPPLI	2937	25-Jun-13	2,550.00
P-744	LSY OFFICE AND COMPUTER SUPPLI	2932A	01-Jul-13	366.48
P-745	LSY OFFICE AND COMPUTER SUPPLI	2933A	06-Jul-13	48.21
P-745	LSY OFFICE AND COMPUTER SUPPLI	2933		195.24
P-745	LSY OFFICE AND COMPUTER SUPPLI	2935	11-Jul-13	2,239.29
P-745	LSY OFFICE AND COMPUTER SUPPLI	2938	09-Jul-13	23.57
P-745	LSY OFFICE AND COMPUTER SUPPLI	2930	01-Jul-13	18,810.00
P-745	LSY OFFICE AND COMPUTER SUPPLI	2930A		8,688.24
P-745	LSY OFFICE AND COMPUTER SUPPLI	2930B		14,820.00
P-745	LSY OFFICE AND COMPUTER SUPPLI	2930C		42.18
P-746	LSY OFFICE AND COMPUTER SUPPLI	5594	08-Jul-13	1,363.50
P-746	LSY OFFICE AND COMPUTER SUPPLI	5595	08-Jul-13	120.86
P-747	LSY OFFICE AND COMPUTER SUPPLI	2939	08-Jul-13	2,948.95
P-748	LSY OFFICE AND COMPUTER SUPPLI	2872	18-May-13	321.41
P-748	LSY OFFICE AND COMPUTER SUPPLI	2940	12-Mar-13	499.20
P-748	LSY OFFICE AND COMPUTER SUPPLI	2983	22-Jul-13	1,060.70
P-748	LSY OFFICE AND COMPUTER SUPPLI	2984	23-Jul-13	107.40
P-748	LSY OFFICE AND COMPUTER SUPPLI	2985	25-Jul-13	990.00
P-748	LSY OFFICE AND COMPUTER SUPPLI	2986	26-Jul-13	1,716.58
P-748	LSY OFFICE AND COMPUTER SUPPLI	2986A		909.87
P-748	LSY OFFICE AND COMPUTER SUPPLI	2988	31-Aug-13	42.75
P-748	LSY OFFICE AND COMPUTER SUPPLI	2988A		12,799.76
P-748	LSY OFFICE AND COMPUTER SUPPLI	2988B		222.76
P-748	LSY OFFICE AND COMPUTER SUPPLI	2988C		138.60
P-748	LSY OFFICE AND COMPUTER SUPPLI	2988D		5,399.54
P-748	LSY OFFICE AND COMPUTER SUPPLI	2988E		16.87
P-749	LSY OFFICE AND COMPUTER SUPPLI	2987	03-Aug-13	17,211.55
P-749	LSY OFFICE AND COMPUTER SUPPLI	2987A		8,395.33
P-749	LSY OFFICE AND COMPUTER SUPPLI	2987B		39.30
P-750	LSY OFFICE AND COMPUTER SUPPLI	3026	16-Aug-13	136.80
P-750	LSY OFFICE AND COMPUTER SUPPLI	3025A	16-Aug-13	321.43
P-750	LSY OFFICE AND COMPUTER SUPPLI	3027	16-Aug-13	4,530.52
P-750	LSY OFFICE AND COMPUTER SUPPLI	3027A		5,107.50
P-750	LSY OFFICE AND COMPUTER SUPPLI	3027B		152.10
P-750	LSY OFFICE AND COMPUTER SUPPLI	3029	18-Aug-13	316.07
P-750	LSY OFFICE AND COMPUTER SUPPLI	3031	24-Aug-13	150.00
P-750	LSY OFFICE AND COMPUTER SUPPLI	3032	23-Aug-13	527.14
P-753	LSY OFFICE AND COMPUTER SUPPLI	5113	06-Sep-13	2,507.14
P-753	LSY OFFICE AND COMPUTER SUPPLI	5114	07-Sep-13	20,291.53
P-753	LSY OFFICE AND COMPUTER SUPPLI	5114A		81.56
P-753	LSY OFFICE AND COMPUTER SUPPLI	5114B		11.25
P-753	LSY OFFICE AND COMPUTER SUPPLI	5115	07-Sep-13	66.43

P-753	LSY OFFICE AND COMPUTER SUPPLI	5116	11-Sep-13	9,291.96
P-753	LSY OFFICE AND COMPUTER SUPPLI	5130	14-Sep-13	1,253.57
P-753	LSY OFFICE AND COMPUTER SUPPLI	5131	14-Sep-13	372.32
P-753	LSY OFFICE AND COMPUTER SUPPLI	5137	18-Sep-13	182.14
P-754	LSY OFFICE AND COMPUTER SUPPLI	5145	18-Sep-13	1,169.46
P-755	LSY OFFICE AND COMPUTER SUPPLI	5168	24-Sep-13	632.14
P-755	LSY OFFICE AND COMPUTER SUPPLI	5190	25-Sep-13	25,185.00
P-756	LSY OFFICE AND COMPUTER SUPPLI	5169	24-Sep-13	4,639.28
P-756	LSY OFFICE AND COMPUTER SUPPLI	5191	28-Sep-13	1,581.42
P-757	LSY OFFICE AND COMPUTER SUPPLI	2936	11-Jul-13	25.71
P-757	LSY OFFICE AND COMPUTER SUPPLI	5224	30-Sep-13	1,155.00
P-757	LSY OFFICE AND COMPUTER SUPPLI	5225	30-Sep-13	96.43
P-757	LSY OFFICE AND COMPUTER SUPPLI	5223	30-Sep-13	16,995.74
P-757	LSY OFFICE AND COMPUTER SUPPLI	5223A		9.00
P-757	LSY OFFICE AND COMPUTER SUPPLI	5213	03-Oct-13	9,994.29
P-758	LSY OFFICE AND COMPUTER SUPPLI	5235	08-Oct-13	1,583.04
P-759	LSY OFFICE AND COMPUTER SUPPLI	5282	19-Oct-13	613.49
P-759	LSY OFFICE AND COMPUTER SUPPLI	5283	19-Oct-13	482.40
P-759	LSY OFFICE AND COMPUTER SUPPLI	5283A		69.64
P-759	LSY OFFICE AND COMPUTER SUPPLI	5284	14-Oct-13	1,526.78
P-759	LSY OFFICE AND COMPUTER SUPPLI	5285	09-Oct-13	963.59
P-759	LSY OFFICE AND COMPUTER SUPPLI	5285A		7,492.37
P-759	LSY OFFICE AND COMPUTER SUPPLI	5286	09-Oct-13	294.66
P-759	LSY OFFICE AND COMPUTER SUPPLI	5287	18-Oct-13	5,126.55
P-759	LSY OFFICE AND COMPUTER SUPPLI	5369	22-Oct-13	960.00
P-759	LSY OFFICE AND COMPUTER SUPPLI	5370	24-Oct-13	668.57
P-759	LSY OFFICE AND COMPUTER SUPPLI	5371	24-Oct-13	12,718.21
P-759	LSY OFFICE AND COMPUTER SUPPLI	5371A		651.10
P-759	LSY OFFICE AND COMPUTER SUPPLI	5373	24-Oct-13	1,186.07
P-760	LSY OFFICE AND COMPUTER SUPPLI	5443	31-Oct-13	4,387.50
P-760	LSY OFFICE AND COMPUTER SUPPLI	5444	09-Nov-13	34.29
P-760	LSY OFFICE AND COMPUTER SUPPLI	5445	09-Nov-13	15,049.95
P-760	LSY OFFICE AND COMPUTER SUPPLI	5445A		1,596.00
P-760	LSY OFFICE AND COMPUTER SUPPLI	5445B		6.86
P-760	LSY OFFICE AND COMPUTER SUPPLI	5446	09-Nov-13	267.86
P-760	LSY OFFICE AND COMPUTER SUPPLI	5447	13-Nov-13	621.21
P-760	LSY OFFICE AND COMPUTER SUPPLI	5448	13-Nov-13	3,085.07
P-760	LSY OFFICE AND COMPUTER SUPPLI	5449	13-Nov-13	1,757.14
P-761	LSY OFFICE AND COMPUTER SUPPLI	5454	15-Nov-13	1,425.75
P-762	LSY OFFICE AND COMPUTER SUPPLI	5610	05-Dec-13	5,008.86
P-762	LSY OFFICE AND COMPUTER SUPPLI	5610		2,035.68
P-762	LSY OFFICE AND COMPUTER SUPPLI	5619	05-Dec-13	4,200.00
P-762	LSY OFFICE AND COMPUTER SUPPLI	5616	25-Nov-13	621.21
P-762	LSY OFFICE AND COMPUTER SUPPLI	5612	27-Nov-13	740.34
P-762	LSY OFFICE AND COMPUTER SUPPLI	5613	21-Nov-13	1,808.57
P-762	LSY OFFICE AND COMPUTER SUPPLI	5615	27-Nov-13	376.18
P-762	LSY OFFICE AND COMPUTER SUPPLI	5614	27-Nov-13	1,808.57
P-762	LSY OFFICE AND COMPUTER SUPPLI	5617	26-Nov-13	502.39
P-762	LSY OFFICE AND COMPUTER SUPPLI	5618	28-Nov-13	640.29

P-763	LSY OFFICE AND COMPUTER SUPPLI	5611	05-Dec-13	15,224.87
P-763	LSY OFFICE AND COMPUTER SUPPLI	5611		123.76
P-763	LSY OFFICE AND COMPUTER SUPPLI	5611		2,100.77
P-763	LSY OFFICE AND COMPUTER SUPPLI	5620	07-Dec-13	1,395.00
P-763	LSY OFFICE AND COMPUTER SUPPLI	5621	07-Dec-13	2,123.56
P-763	LSY OFFICE AND COMPUTER SUPPLI	5622	07-Dec-13	4,200.00
P-763	LSY OFFICE AND COMPUTER SUPPLI	5623	06-Dec-13	149.13
P-764	LSY OFFICE AND COMPUTER SUPPLI	5598	07-Dec-13	2,444.14
P-765	LSY OFFICE AND COMPUTER SUPPLI	5624	05-Dec-13	900.00
P-765	LSY OFFICE AND COMPUTER SUPPLI	5729	19-Dec-13	4,039.29
P-765	LSY OFFICE AND COMPUTER SUPPLI	5731	14-Dec-13	2,880.00
P-765	LSY OFFICE AND COMPUTER SUPPLI	5732	14-Dec-13	1,982.14
P-765	LSY OFFICE AND COMPUTER SUPPLI	5733	14-Dec-13	3,857.14
P-765	LSY OFFICE AND COMPUTER SUPPLI	5734	19-Dec-13	8,876.62
P-766	LSY OFFICE AND COMPUTER SUPPLI	5962	01-Feb-14	345.63
P-767	LSY OFFICE AND COMPUTER SUPPLI	5805-5806	13-Jan-14	79.29
P-792	MAKATI COMMERCIAL ESTATE ASSOC	10333	25-Nov-13	4,821.43
P-798	MASTERLOCK-KEY & SAFE VAULT	7612	30-Sep-13	8,999.99
P-801	MEGA MASTERLINK FABRICATOR AND	3717	07-Oct-13	36,000.00
P-811	METRO COMMERCIAL KITCHEN DEPOT	3025	03-Oct-13	15,857.14
P-824	MICROBIZ ONE INC	134	14-Aug-13	76,680.00
P-825	MICROBIZ ONE INC	143	17-Sep-13	165,432.00
P-825	MICROBIZ ONE INC	0143A		32,568.00
P-826	MICROBIZ ONE INC	0141	09-Sep-13	5,940.00
P-826	MICROBIZ ONE INC	0145	30-Sep-13	6,000.00
P-832	MIDTOWN INDUSTRIAL SALES INC	16755	19-Oct-13	177.70
P-846	MONARK EQUIPMENT	PB 0386667	24-Jun-13	1,215.12
P-847	MONARK EQUIPMENT	PB 0386720	05-Jul-13	4,748.52
P-848	MONARK EQUIPMENT	PB 0386788	22-Jul-13	726.24
P-849	MONARK EQUIPMENT	PB 0386808	24-Jul-13	1,452.12
P-850	MONARK EQUIPMENT	PB 0386809	24-Jul-13	7,738.20
P-851	MONARK EQUIPMENT	PB 0386897	14-Aug-13	4,818.48
P-852	MONARK EQUIPMENT	PB 0386926	28-Aug-13	7,846.68
P-853	MONARK EQUIPMENT	PB0386982	11-Sep-13	455.88
P-854	MONARK EQUIPMENT	PB 0387070	03-Oct-13	739.56
P-855	MONARK EQUIPMENT	PB 0387094	09-Oct-13	1,385.76
P-856	MONARK EQUIPMENT	PB 0386527	16-May-13	872.40
P-857	MONARK EQUIPMENT	PB 0387162	04-Nov-13	10,197.48
P-858	MONARK EQUIPMENT	PB 0387250	25-Nov-13	3,263.76
P-859	MONARK EQUIPMENT	PB 0387400	09-Jan-14	154.80
P-860	MONARK EQUIPMENT	PB 0387484	28-Jan-14	1,621.80
P-861	MONARK EQUIPMENT	PB 0387346	20-Dec-13	1,963.20
P-866	MVU TRADE COM CENTRE	4553	01-Jul-13	5,614.92
P-867	MVU TRADE COM CENTRE	4598	29-Jul-13	1,820.88
P-868	MVU TRADE COM CENTRE	4601	29-Jul-13	9,395.88
P-869	MVU TRADE COM CENTRE	0359	29-Nov-13	1,228.75
P-870	NATION MFG & IND'L PROD CORP	10902	31-Jul-13	2,946.43
P-871	NATIONWARE MARKETING SERVICES	12968	25-Jun-13	903.24
P-872	NATIONWARE MARKETING SERVICES	13291	17-Jul-13	1,671.60

P-873	NATIONWARE MARKETING SERVICES	13397	24-Jul-13	48.00
P-873	NATIONWARE MARKETING SERVICES	12414	15-May-13	6,582.86
P-874	NATIONWARE MARKETING SERVICES	13573	10-Aug-13	4,419.84
P-874	NATIONWARE MARKETING SERVICES	13577	08-Aug-13	60.00
P-874	NATIONWARE MARKETING SERVICES	13576	10-Aug-13	91.80
P-878	NATIONWARE MARKETING SERVICES	16018	06-Nov-13	60.00
P-883	NEROMU ENTERPRISES COMPANY	5546	27-Dec-13	2,779.20
P-902	OEM INDUSTRIAL PARTS AND NAUTI	0505A	07-Nov-13	82,963.20
P-903	OEM INDUSTRIAL PARTS AND NAUTI	520	05-Dec-13	6,826.56
P-907	OFFICEFLUX INTERIOR	5433A	15-Jul-13	1,950.00
P-912	ORICA PHILIPPINES INC	30025445	01-Jun-13	42,092.62
P-913	ORICA PHILIPPINES INC	30025667	29-Jul-13	2,183,498.48
P-913	ORICA PHILIPPINES INC	30025668	27-Jul-13	132,378.25
P-913	ORICA PHILIPPINES INC	30025684	30-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-007	29-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-008	29-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-009	29-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-010	29-Jul-13	42,092.62
P-913	ORICA PHILIPPINES INC	SI2013-011	29-Jul-13	42,092.62
P-914	ORICA PHILIPPINES INC	30025736	29-Aug-13	3,057,706.89
P-916	ORICA PHILIPPINES INC	30025887	29-Aug-13	2,732,818.88
P-918	ORICA PHILIPPINES INC	30026122	01-Dec-13	690,903.27
P-918	ORICA PHILIPPINES INC	30026123	30-Oct-13	1,454,076.13
P-919	ORICA PHILIPPINES INC	SI2013-038	26-Nov-13	721,432.03
P-920	ORICA PHILIPPINES INC	30026373	30-Jan-14	1,196,438.59
P-921	ORICA PHILIPPINES INC	30026367	26-Jun-13	470,660.70
P-924	PACIFIC PARTS CORPORATION	122827	18-Oct-13	6,732.00
P-925	PACIFIC PARTS CORPORATION	123146	04-Dec-13	840.00
P-927	PANTHER ASIA CORPORATION	1019	11-Nov-13	672.00
P-927	PANTHER ASIA CORPORATION	1018	11-Nov-13	4,344.00
P-954	PETRON CORPORATION	06-0220528	28-Jun-13	52,284.70
P-955	PETRON CORPORATION	06-0223737	28-Jul-13	54,095.99
P-956	PETRON CORPORATION	06-0226953	28-Jul-13	50,798.70
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	7,808.19
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	1,986.48
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	2,450.12
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	1,331.16
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	2,678.81
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	14,757.32
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	2,726.07
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	2,726.07
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	2,726.07
P-957	PETRON CORPORATION	06-0230183	28-Sep-13	9,577.57
P-958	PETRON CORPORATION	06-0233427	28-Oct-13	44,838.15
P-959	PETRON CORPORATION	06-0236698	28-Nov-13	50,361.63
P-963	PHIL BELT MANUFACTURING CORP	764797	13-Nov-13	421,740.08
P-963	PHIL BELT MANUFACTURING CORP	764798	14-Nov-13	26,509.43
P-1024	PRG INDUSTRIAL SOLUTIONS INC	151	08-Jan-14	15,145.43
P-1032	PSTI FOOD SUPPLIES INC	215	13-Sep-13	473,602.38

P-1032	PSTI FOOD SUPPLIES INC	217		218,671.33
P-1034	PSTI GLOBAL INC	072A	03-May-13	1,301.79
P-1061	QBE INSURANCE (PHILIPPINES) IN	1000030	19-Aug-13	50,940.00
P-1071	RAMA ELECTRICAL ENG G WORKS	1001	16-Dec-13	532,798.16
P-1074	RAMCAST INTERNATIONAL CORPORAT	477	01-Oct-13	641.16
P-1086	REY MARKETING INC	33918	12-Oct-13	1,861.78
P-1087	REY MARKETING INC	33869	12-Oct-13	1,861.78
P-1094	RICHIROYALE INC.	0027	09-Jul-13	274.08
P-1094	RICHIROYALE INC.	0030	11-Jul-13	1,110.12
P-1127	SANFO INTERNATIONAL TRADING IN	8261	11-Nov-13	3,540.00
P-1128	SANFO INTERNATIONAL TRADING IN	8342	04-Dec-13	7,080.00
P-1129	SANTA FE MOVING & RELATION SER	2601	15-Jan-14	180.00
P-1141	SGS PHILIPPINES INC	137866	28-Jun-13	515,194.07
P-1142	SGS PHILIPPINES INC	138086	12-Aug-13	5,403.95
P-1142	SGS PHILIPPINES INC	137583		5,248.67
P-1142	SGS PHILIPPINES INC	137582		5,202.08
P-1142	SGS PHILIPPINES INC	137581		683.26
P-1142	SGS PHILIPPINES INC	137518		227.75
P-1142	SGS PHILIPPINES INC	137323		5,859.46
P-1142	SGS PHILIPPINES INC	137322		6,936.11
P-1142	SGS PHILIPPINES INC	137055		7,060.34
P-1142	SGS PHILIPPINES INC	137054		838.54
P-1142	SGS PHILIPPINES INC	137053		5,248.67
P-1142	SGS PHILIPPINES INC	137041		6,936.11
P-1142	SGS PHILIPPINES INC	137038		1,506.27
P-1142	SGS PHILIPPINES INC	136892		911.01
P-1142	SGS PHILIPPINES INC	136805		25,668.78
P-1142	SGS PHILIPPINES INC	136740		7,350.20
P-1142	SGS PHILIPPINES INC	136726		911.01
P-1142	SGS PHILIPPINES INC	135998		37,708.62
P-1142	SGS PHILIPPINES INC	138411		817.84
P-1142	SGS PHILIPPINES INC	139140		911.01
P-1143	SGS PHILIPPINES INC	136893	05-Jun-13	5,176.20
P-1143	SGS PHILIPPINES INC	136727	05-Jun-13	10,838.96
P-1144	SGS PHILIPPINES INC	138857	24-Aug-13	522,922.92
P-1144	SGS PHILIPPINES INC	139977		529,927.08
P-1144	SGS PHILIPPINES INC	135723		22,154.29
P-1145	SGS PHILIPPINES INC	139755	31-Aug-13	62,735.04
P-1146	SGS PHILIPPINES INC	137321	30-Aug-13	917.66
P-1147	SGS PHILIPPINES INC	141087	26-Sep-13	706.15
P-1147	SGS PHILIPPINES INC	141046		235.38
P-1147	SGS PHILIPPINES INC	141045		235.38
P-1147	SGS PHILIPPINES INC	141084		4,188.74
P-1147	SGS PHILIPPINES INC	141089		9,682.78
P-1147	SGS PHILIPPINES INC	141083		706.15
P-1147	SGS PHILIPPINES INC	141088		7,671.33
P-1147	SGS PHILIPPINES INC	141044		2,557.11
P-1147	SGS PHILIPPINES INC	141086		6,408.82
P-1147	SGS PHILIPPINES INC	141085		706.15

P-1148	SGS PHILIPPINES INC	141390	14-Oct-13	562,331.42
P-1148	SGS PHILIPPINES INC	142341		13,241.16
P-1148	SGS PHILIPPINES INC	141416		689.75
P-1148	SGS PHILIPPINES INC	141420		3,887.70
P-1148	SGS PHILIPPINES INC	141421		689.75
P-1148	SGS PHILIPPINES INC	141413		6,542.20
P-1148	SGS PHILIPPINES INC	141419		229.92
P-1148	SGS PHILIPPINES INC	141414		9,990.96
P-1148	SGS PHILIPPINES INC	141422		7,012.49
P-1156	SGS PHILIPPINES INC	146223	27-Dec-13	6,989.57
P-1156	SGS PHILIPPINES INC	146224		1,044.21
P-1156	SGS PHILIPPINES INC	146225		5,508.54
P-1156	SGS PHILIPPINES INC	146430		18,897.21
P-1200	SOUTH AVENUE CONSTRUCTION SUPP	233336	27-Sep-13	1,005.00
P-1201	SOUTH AVENUE CONSTRUCTION SUPP	235070	23-Nov-13	1,005.00
P-1202	SOUTH AVENUE CONSTRUCTION SUPP	234838	19-Nov-13	4,433.15
P-1206	SOUTH GUIDE PRINTING PRESS	OR 6647	30-Oct-13	589.29
P-1227	SQ RESOURCES INC	29051	19-Nov-13	363.17
P-1227	SQ RESOURCES INC	29051		363.17
P-1227	SQ RESOURCES INC	29172		726.33
P-1227	SQ RESOURCES INC	29456		3,050.33
P-1248	STATIC POWER PHILIPPINES INC	548	03-Dec-13	19,806.96
P-1267	SYCIP SALAZAR HERNANDEZ & GAT	505	29-Oct-13	10,044.36
P-1278	TANG INTERNATIONAL ENTERPRISES	28439	19-Dec-13	1,418.76
P-1295	THE BARON TRAVEL CORPORATION	44734	19-Dec-13	187.50
P-1298	THE RED ENVELOPE CORPORATION	7064	08-Aug-13	278.52
P-1309	TIRE ASIA GROUP INC	90671	18-Dec-13	2,087.14
P-1310	TNT EXPRESS WORLDWIDE	190376	24-Oct-13	241.24
P-1311	TNT EXPRESS WORLDWIDE	188903	02-Oct-13	242.11
P-1312	TNT EXPRESS WORLDWIDE	194188	20-Dec-13	104.15
P-1313	TNT EXPRESS WORLDWIDE	195623	20-May-14	301.62
P-1315	TOPH INC	2578	24-Jan-14	3,600.00
P-1315	TOPH INC	2578		3,600.00
P-1324	TOPWIN FIBERSTEEL SUPPLY AND S	724	12-Aug-13	4,260.00
P-1324	TOPWIN FIBERSTEEL SUPPLY AND S	731	13-Aug-13	3,247.20
P-1324	TOPWIN FIBERSTEEL SUPPLY AND S	733	13-Aug-13	2,774.40
P-1332	TOYOSCO PARTS CENTER INC	1243	26-Sep-13	220.80
P-1334	TOYOSCO PARTS CENTER INC	3828	17-Dec-13	518.57
P-1362	TUFFLINE VALVES & FITTINGS & S	27047	16-Dec-13	64,530.00
P-1362	TUFFLINE VALVES & FITTINGS & S	26619	17-Oct-13	2,884.80
P-1366	UNIDIESEL MACHINERY	533	17-Dec-13	1,683.96
P-1366	UNIDIESEL MACHINERY	534	17-Dec-13	1,723.92
P-1367	UNIDIESEL MACHINERY	0539	28-Dec-13	608.88
P-1367	UNIDIESEL MACHINERY	0540	28-Dec-13	326.88
P-1368	UNIFORM REFRIGERATION & AIRCON	139888	13-Dec-13	321.43
P-1369	UNILINK INDUSTRIAL INSTRUMENTA	926	08-Jul-13	72,121.02
P-1370	UNILINK INDUSTRIAL INSTRUMENTA	0923	28-Jun-13	44,626.50
P-1371	UNILINK INDUSTRIAL INSTRUMENTA	930	22-Jul-13	8,280.00
P-1377	UNITED FAR EAST CO INC.	98423	04-Nov-13	107.15

P-1378	UNITED FAR EAST CO INC.	98651	03-Dec-13	214.29
P-1380	UNITED VINYL CORPORATION	42883	02-Oct-13	22.73
P-1399	VANTAZTIC INCORPORATED	533	13-Nov-13	32,305.39
P-1429	YOKOGAWA PHILIPPINES INC	13U0141	28-Aug-13	609,787.80
P-1430	YOKOGAWA PHILIPPINES INC	VYP13V0140	27-Sep-13	4,554.60
P-1431	YOKOGAWA PHILIPPINES INC	VYP13X0048	28-Nov-13	5,539.56
P-1431	YOKOGAWA PHILIPPINES INC	VYP13X0050		4,968.00
P-1432	YOKOGAWA PHILIPPINES INC	IYP13Z0032	22-Jan-14	188,614.08
P-1434	ZENITH ELECTRICAL & INDUSTRIA	114427	15-Jun-13	292.32
P-1435	ZENITH ELECTRICAL & INDUSTRIA	115148	03-Jul-13	56,895.63
P-1437	ZENITH ELECTRICAL & INDUSTRIA	115361	09-Jul-13	4,744.22
P-1437	ZENITH ELECTRICAL & INDUSTRIA	115663	16-Jul-13	694.21
P-1438	ZENITH ELECTRICAL & INDUSTRIA	115332	08-Jul-13	35.70
P-1438	ZENITH ELECTRICAL & INDUSTRIA	115928	22-Jul-13	4,731.60
P-1438	ZENITH ELECTRICAL & INDUSTRIA	115889	20-Jul-13	510.12
P-1439	ZENITH ELECTRICAL & INDUSTRIA	116024	25-Jul-13	3,026.55
P-1439	ZENITH ELECTRICAL & INDUSTRIA	116099	26-Jul-13	11,758.68
P-1439	ZENITH ELECTRICAL & INDUSTRIA	116489	05-Aug-13	246.78
P-1440	ZENITH ELECTRICAL & INDUSTRIA	116560	06-Aug-13	2,652.00
P-1441	ZENITH ELECTRICAL & INDUSTRIA	116671	08-Aug-13	210.60
P-1445	ZENITH ELECTRICAL & INDUSTRIA	121032	16-Sep-13	3,214.80
P-1445	ZENITH ELECTRICAL & INDUSTRIA	121485	27-Sep-13	48,628.52
P-1446	ZENITH ELECTRICAL & INDUSTRIA	121481	27-Sep-13	72,163.44
subtotal				30,411,196.48
F. Input VAT on purchases of services supported by Official Receipts without Authority to Print and the amount of VAT is not separately indicated.				
P-355	DELTA EARTHMOVING INC	5848	09-Jul-13	219,958.50
P-355	DELTA EARTHMOVING INC			138.92
P-355	DELTA EARTHMOVING INC			1,591,480.53
P-355	DELTA EARTHMOVING INC			40,960.49
P-355	DELTA EARTHMOVING INC			184,965.25
P-355	DELTA EARTHMOVING INC			11,145.02
P-355	DELTA EARTHMOVING INC			30,063.74
P-355	DELTA EARTHMOVING INC			10,638.42
P-355	DELTA EARTHMOVING INC			20,843.48
P-355	DELTA EARTHMOVING INC			62,411.86
P-355	DELTA EARTHMOVING INC			12,353.69
P-355	DELTA EARTHMOVING INC			68,171.37
P-355	DELTA EARTHMOVING INC			1,215.19
P-355	DELTA EARTHMOVING INC			14,306.61
P-355	DELTA EARTHMOVING INC			7,871.79
P-355	DELTA EARTHMOVING INC			21,943.44
P-355	DELTA EARTHMOVING INC			4,828.68
P-355	DELTA EARTHMOVING INC			3,483.23
P-355	DELTA EARTHMOVING INC			10,805.08
P-355	DELTA EARTHMOVING INC			5,573.16
P-355	DELTA EARTHMOVING INC			9,785.28
P-355	DELTA EARTHMOVING INC			62,748.81
P-355	DELTA EARTHMOVING INC			3,880.66

P-355	DELTA EARTHMOVING INC			71,792.78
P-358	DELTA EARTHMOVING INC	5853	13-Aug-13	4,228,392.97
P-358	DELTA EARTHMOVING INC			4,462,922.42
P-358	DELTA EARTHMOVING INC			4,675,210.19
P-908	OJM HEAVY EQUIPMENT SOLUTIONS	026	07-Feb-14	29,734.13
P-1096	ROYAL CARGO COMBINED LOGISTICS	58350	06-Aug-13	666.00
subtotal				15,868,291.69
G. Input VAT on domestic purchase of services without supporting Official Receipts.				
P-189	ANTRAK PHILIPPINES TRANSPORT			383.04
P-189	ANTRAK PHILIPPINES TRANSPORT			60,360.00
P-189	ANTRAK PHILIPPINES TRANSPORT			3,600.00
P-189	ANTRAK PHILIPPINES TRANSPORT			480.00
P-189	ANTRAK PHILIPPINES TRANSPORT			3,300.00
P-189	ANTRAK PHILIPPINES TRANSPORT			5,700.00
P-189	ANTRAK PHILIPPINES TRANSPORT			390.00
P-189	ANTRAK PHILIPPINES TRANSPORT			22,200.00
P-189	ANTRAK PHILIPPINES TRANSPORT			32,820.00
P-189	ANTRAK PHILIPPINES TRANSPORT			390.00
P-189	ANTRAK PHILIPPINES TRANSPORT			383.04
P-189	ANTRAK PHILIPPINES TRANSPORT			60,360.00
P-189	ANTRAK PHILIPPINES TRANSPORT			3,600.00
P-189	ANTRAK PHILIPPINES TRANSPORT			480.00
P-189	ANTRAK PHILIPPINES TRANSPORT			3,300.00
P-189	ANTRAK PHILIPPINES TRANSPORT			5,700.00
P-189	ANTRAK PHILIPPINES TRANSPORT			390.00
P-189	ANTRAK PHILIPPINES TRANSPORT			22,200.00
P-189	ANTRAK PHILIPPINES TRANSPORT			32,820.00
P-189	ANTRAK PHILIPPINES TRANSPORT			390.00
P-1185	SM SECURITY & SERVICES INC	-	15-Nov-13	33,676.38
P-1185	SM SECURITY & SERVICES INC	-	15-Nov-13	33,918.38
P-1268	SYCIP SALAZAR HERNANDEZ & GAT	2103	13-Nov-13	488,041.74
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
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P-199	ANTRAK PHILIPPINES TRANSPORT			480.00
P-199	ANTRAK PHILIPPINES TRANSPORT			480.00
P-199	ANTRAK PHILIPPINES TRANSPORT			840.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			480.00
P-199	ANTRAK PHILIPPINES TRANSPORT			840.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			840.00
P-199	ANTRAK PHILIPPINES TRANSPORT			840.00

P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			50,820.00
P-199	ANTRAK PHILIPPINES TRANSPORT			840.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
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P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
P-199	ANTRAK PHILIPPINES TRANSPORT			390.00
subtotal				882,922.58
H. Input VAT on purchases of services but the supporting Exhibit Nos. were denied admission by this Court.				
P-509	GLOBE TELECOM INC	JPL 112	25-Jul-13	1,263.17
P-510	GLOBE TELECOM INC	GLO0513	31-Jul-13	39,937.40
P-511	GLOBE TELECOM INC	JPL 111	31-Jul-13	1,263.80
P-512	GLOBE TELECOM INC	135	8-Aug-13	1,637.27
P-513	GLOBE TELECOM INC	GLO0613	30-Aug-13	36,407.80
P-514	GLOBE TELECOM INC	BILL 114	4-Sep-13	816.43
P-515	GLOBE TELECOM INC	GLO0713	30-Sep-13	35,156.75
P-516	GLOBE TELECOM INC	BILL 115	4-Oct-13	1,266.29
P-516	GLOBE TELECOM INC	GLO0813	31-Oct-13	36,617.43
P-516	GLOBE TELECOM INC	BILL 116	11-Nov-13	916.92
P-516	GLOBE TELECOM INC	GLO0913	29-Nov-13	35,067.22
P-516	GLOBE TELECOM INC	GLO1113	27-Dec-13	69,197.79
P-516	GLOBE TELECOM INC	BILL 118	30-Jan-14	1,383.69
P-516	GLOBE TELECOM INC	GLO1213	1-Feb-14	51,491.22
P-516	GLOBE TELECOM INC	GLO0613N	1-Mar-14	2,062.28
P-516	GLOBE TELECOM INC	GLO0713N	1-Mar-14	4,348.91
P-516	GLOBE TELECOM INC	GLO0813N	1-Mar-14	5,137.09
P-516	GLOBE TELECOM INC	GLO0913N	1-Mar-14	5,889.03
P-516	GLOBE TELECOM INC	GLO1013N	1-Mar-14	9,380.03
P-516	GLOBE TELECOM INC	GLO1113N	1-Mar-14	14,051.46
P-516	GLOBE TELECOM INC	GLO0114	1-Mar-14	55,451.57
P-516	GLOBE TELECOM INC	13B07030	13-Sep-13	182.14
P-575	HOLCIM PHILIPPINES INC	D0202PC6	15-Apr-13 - 30-Apr-13	463,478.10
P-965	PHIL BELT MANUFACTURING CORP	766410	09-Dec-13	5,400.00
subtotal				877,803.79
I. Over-claimed input VAT (Discrepancy between the amount of claim and the input VAT reflected per Official Receipt).				

Exhibit	Registered Name	Document Details	Input VAT	Discrepancy
P-182	ANTRAK PHILIPPINES TRANSPORT	OR No.00104 23-Oct-13	390.00	
P-182	ANTRAK PHILIPPINES TRANSPORT		390.00	
P-182	ANTRAK PHILIPPINES TRANSPORT		390.00	
Total			1,170.00	390.00
per Official Receipt			780.00	
P-937	PEREZ & ASSOCIATES LAW OFFICES	OR No. 3959 10-Oct-13	155.00	5.00
per Official Receipt			150.00	
P-1035	PSTI GLOBAL INC	OR No. 063 03-Oct-13	77,395.82	
P-1035	PSTI GLOBAL INC		23,849.36	
P-1035	PSTI GLOBAL INC		325.43	
P-1035	PSTI GLOBAL INC		58,757.78	
P-1035	PSTI GLOBAL INC		86,150.24	
P-1035	PSTI GLOBAL INC		5,089.29	
Total			251,567.92	101,245.20
per Official Receipt			150,322.72	
P-1050	PSTI GLOBAL INC	OR No. 257 30-Jan-14	20,175.32	14,697.81
per Official Receipt			5,477.51	
P-1182	SKAFF EXIMPORT & SERVICES INC	OR No. 4393 24-Oct-13	(85,459.68)	
P-1182	SKAFF EXIMPORT & SERVICES INC		(4,436.36)	
P-1182	SKAFF EXIMPORT & SERVICES INC		(39,129.54)	
P-1182	SKAFF EXIMPORT & SERVICES INC		112,412.29	
P-1182	SKAFF EXIMPORT & SERVICES INC		430,084.39	
Total			413,471.10	40,746.82
per Official Receipt			372,724.28	
P-1183	SKAFF EXIMPORT & SERVICES INC	OR No. 4394 08-Nov-13	85,803.68	
P-1183	SKAFF EXIMPORT & SERVICES INC		716,496.40	
P-1183	SKAFF EXIMPORT & SERVICES INC		42,226.46	
P-1183	SKAFF EXIMPORT & SERVICES INC		(227,616.68)	
Total			616,909.86	35,252.69
per Official Receipt			581,657.17	
P-1186	SM SECURITY & SERVICES INC	OR No. 103 11-Nov-13	34,605.85	170.23
per Official Receipt			34,435.62	
P-1187	SM SECURITY & SERVICES INC	OR No. 211 26-Dec-13	38,523.24	2,812.75
per Official Receipt			35,710.49	
P-1207	SOUTH GUIDE PRINTING PRESS	OR No. 6825 13-Dec-13	214.29	294.65
P-1207	SOUTH GUIDE PRINTING PRESS		294.64	
Total			508.93	
per Official Receipt			214.28	
P-1381	UP TOWN INDUSTRIAL SALES INC	OR No. 174196 29-Nov-13	1,716.00	184.00
per Official Receipt			1,532.00	
subtotal				195,799.12
P-65B-18	Without supporting documents – importations			3,206,498.87
P-65B-18	Without supporting documents – domestic purchases			86,343.45
TOTAL DISALLOWED INPUT VAT				₱82,682,714.18

N

Thus, out of the total input VAT claim of ₱163,882,577.17 for the 3rd and 4th quarters of CY 2013 and 1st quarter of CY 2014, only the amount of ₱47,860,882.23, as computed below, represents petitioner's valid input VAT for the same period:

Total Input VAT claim		₱ 163,882,577.17
Disallowances:		
a. Input VAT with noted exceptions as per ICPA Report	₱33,338,980.76	
b. Additional disallowances per this Court's further verification	82,682,714.18	116,021,694.94
Valid Input VAT		₱ 47,860,882.23

Since there are both zero-rated sales and taxable sales subject to 12% VAT, the said amount of ₱47,860,882.23 shall be proportionately allocated on the basis of sales volume.

To reiterate, the *eighth* requisite is to the effect that the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume.

In this case, for the subject periods of the claim, there exist a zero-rated or effectively zero-rated sales and taxable sales subject to 12% VAT, to wit:

	3rd Quarter of TY 2013 (Exhibit "P-8.1")	4th Quarter of TY 2013 (Exhibit "P-11.2")	1st Quarter of TY 2014 (Exhibit "P-17.2")	Total
Vatable Sales	₱ -	₱ 444,867.14	₱ 2,264,056.70	₱ 2,708,923.84
Zero-Rated Sales	3,169,031,145.39	2,335,169,378.27	5,939,372,924.94	11,443,573,448.60
Total Sales	₱ 3,169,031,145.39	₱ 2,335,614,245.41	₱5,941,636,981.64	₱11,446,282,372.44

Since petitioner's input VAT cannot be directly or entirely attributed to any of the said transactions, we shall allocate the valid input VAT of ₱47,860,882.23 proportionately on the basis of the volume of petitioner's total sales, as shown below:

Total Taxable Sales per VAT Returns	₱ 2,708,923.84
Divided by the Reported Total Sales per Quarterly VAT Returns	₱ 11,446,282,372.44
Multiplied by Total Valid Input VAT	₱ 47,860,882.23
Valid input VAT allocated to total sales subject to 12% VAT	₱ 11,326.95

Total Zero-Rated Sales per VAT Returns	₱ 11,443,573,448.60
Divided by the Reported Total Sales per Quarterly VAT Returns	₱ 11,446,282,372.44
Multiplied by Total Valid Input VAT	₱ 47,860,882.23
Valid input VAT allocated to total zero-rated sales	₱ 47,849,555.28

Thus, for purposes of, and with regard to petitioner’s compliance with, the *eighth* requisite, only the amount of ₱47,849,555.28 represents valid input VAT attributable to total reported zero-rated sales.

Determination of the refundable amount.

Having determined that petitioner had valid input VAT attributable to its zero-rated sales, this Court shall now determine whether the same was applied against its output VAT liability during and in the succeeding quarters, relative to the *ninth* requisite for the successful prosecution of an input VAT refund claim.

For the periods under consideration, petitioner has output VAT liability in the amount of ₱325,070.86.⁸³ Since petitioner’s valid input VAT in the amount of ₱11,326.95 allocated to sales subject to the 12% VAT is not enough to cover the said output VAT liability, the output VAT still due against petitioner is computed as follows:

Output VAT	₱ 325,070.86
Valid input VAT allocated to sales subject to 12% VAT	11,326.95
Output VAT still due	₱ 313,743.91

The valid input VAT attributable to total reported zero-rated sales in the amount of ₱47,849,555.28 shall then be utilized against the said remaining output VAT liability of petitioner in the amount of ₱313,743.91. Consequently, only the remaining input VAT of ₱47,535,811.37 can be attributed to the entire zero-rated sales reported by petitioner in the amount of ₱11,443,573,448.60 and only the input VAT of ₱27,434,794.00 is attributable to the valid zero-rated sales of ₱6,604,538,160.70, as computed below:

Valid input VAT allocated to reported zero-rated sales	₱ 47,849,555.28
Output VAT still due	313,743.91
Valid input VAT allocated to reported zero-rated sales	₱ 47,535,811.37
Divide by declared zero-rated sales	₱ 11,443,573,448.60
Multiply by valid zero-rated sales	₱ 6,604,538,160.70
Excess input VAT attributable to valid zero-rated sales	₱ 27,434,794.00

⁸³ Docket (CTA Case No. 9207), Sum of ₱53,384.06 and ₱271,686.80, Line 19B of Exhibits “P-11.2” and “P-172”, respectively, pp. 1922 and 2185.

Needless to state, the said amount of ₱27,434,794.00 is included in the amount of the subject refund claim, *i.e.*, the amount of ₱163,882,577.17.

Although the input VAT claim of ₱163,882,577.17 for the 3rd and 4th quarters of TY 2013 and 1st quarter of TY 2014 was carried-over by petitioner in its succeeding Quarterly VAT Returns,⁸⁴ the same remained unutilized until the same was deducted as “VAT Refund/TCC Claimed” in its Quarterly VAT returns for the 2nd quarter of TY 2015⁸⁵, 3rd quarter of TY 2015⁸⁶, and 1st quarter of TY 2016⁸⁷.

In fine, petitioner is deemed to have fulfilled the said *ninth* requisite in the refund of input VAT under Section 112(A) of the NIRC of 1997, as amended.

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **PARTIALLY GRANTED**. Accordingly, respondent is **DIRECTED TO REFUND** petitioner the amount of **₱27,434,794.00**, representing the latter’s unutilized excess input VAT arising from its domestic purchases and importation of goods (other than capital goods), domestic purchases of services, and purchases of capital goods which are attributable to zero-rated sales for the 3rd and 4th quarters of TY 2013 and 1st Quarter of TY 2014.

SO ORDERED.

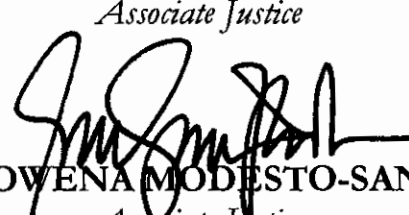


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:



ERLINDA P. UY
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

⁸⁴ From Second Quarter of TY 2014 to Second Quarter of TY 2016; Exhibits “P-17.4”, “P-17.6”, “P-17.8”, “P-17.9”, “P-17.10”, “P-17.11”, “P-17.12”, “P-17.13”, and “P-17.14”.

⁸⁵ Exhibit “P17.10”, Docket – Vol. 3, p. 2202.

⁸⁶ Exhibit “P17.11”, Docket – Vol. 3, p. 2204.

⁸⁷ Exhibit “P17.13”, Docket – Vol. 3, p. 2208.

ATTESTATION

I attest that the conclusions in the above decision were reached in consultation before the cases were assigned to the writer of the opinion of the Court.


ERLINDA P. UY
Associate Justice
Chairperson

CERTIFICATION

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


ROMAN G. DEL ROSARIO
Presiding Justice