REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

AT & T COMMUNICATIONS SERVICES PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 7475

Members:

CASTAÑEDA, JR., *Chairperson*
UY, *and*
PALANCA-ENRIQUEZ, JJ.

Promulgated:
MAR 0 3 2009
2:20 p.m.

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DECISION

UY, J.:

This Petition for Review seeks the refund or issuance of a tax credit certificate in the amount of P1,585,608.48, representing petitioner's alleged unutilized input VAT incurred for taxable year 2004.

THE FACTS

Petitioner, AT&T Communications Services Philippines, Inc., is a domestic corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines, with principal place of business at the 18th Floor, BA-

Lepanto Building, 8747 Paseo de Roxas, Makati City.[1] It is registered with the Bureau of Internal Revenue (BIR) as a value-added taxpayer (VAT), with Taxpayer Identification No. (TIN) 004-519-384-000.[2]

Respondent, Commissioner of Internal Revenue, on the other hand, is the duly appointed officer of the BIR, vested by law to decide, approve, and grant claims for refund or tax credit of erroneously or excessively paid taxes, including excess or unutilized input VAT payments. He may be served summons and other legal processes at the 5th Floor, BIR National Office Building, Diliman, Quezon City.[3]

Petitioner is principally engaged in the business of rendering information, promotional, supportive, and liaison services as indicated in its Articles of Incorporation.[4] In this regard, petitioner entered into various service agreements, namely:

1. *AT&T Global Intercompany Trading Agreement between petitioner and AT&T Corporation (AT&T-US)*[5] - Under this agreement, petitioner shall provide AT&T-US, a non-resident foreign corporation[6], various information, promotional, supportive, and liaison services which shall be paid for by AT&T-US in US dollars;

2. *Assignment Agreement between petitioner and AT&T-Solutions, Inc. (AT&T-SI) for services to Mastercard International, Inc.*[7] - Under this agreement, AT&T-SI assigned to petitioner the performance of services AT&T-SI was supposed to render to Mastercard International, Inc. under a Virtual Private Network Services Agreement. AT&T-SI

[1] Paragraph 1, Joint Stipulation of Facts and Issues (JSFI), Docket, p. 90.
[2] Paragraph 3, JSFI, Docket, p. 91; BIR Certificate of Registration, OCN 9RCOOOO123311, Annex "A" of the Petition for Review, Docket, p. 16.
[3] Paragraph 2, JSFI, Docket, p. 91.
[4] Paragraph 4, JSFI, Ibid.
[5] Exhibit "V", Docket, pp. 296-312.
[6] Paragraph 6, JSFI, Docket, p. 91.
[7] Exhibits "W" and "W-1", Docket, pp. 313-317.

and Mastercard International, Inc. are both non-resident foreign corporations.[8] The agreement also provides that AT&T-SI shall act as the collecting agent of petitioner. Upon receipt of the payments from Mastercard International, Inc., AT&T-SI shall remit the same to petitioner; and

3. *Assignment Agreement between petitioner and AT&T-Solutions, Inc. (AT&T-SI) for services to Lexmark International, Inc.*[9] - Under this agreement, petitioner substituted AT&T-SI in the performance of the latter's duties, liabilities, and obligations in connection with a Global Network Services Agreement between AT&T-SI and its customer, Lexmark International, Inc, a non-resident foreign corporation, particularly, for services to the latter's affiliates in the Philippines. Lexmark International, Inc.'s affiliates, Lexmark Research and Development Corporation and Lexmark International (Philippines), Inc., are located at the Mactan Economic Zone II–SEZ and are PEZA-registered enterprises.[10]

For services rendered pursuant to these agreements, petitioner allegedly generated revenues in the amount of P42,779,056.04 for the period of January 1, 2004 to December 31, 2004. Petitioner believes that the revenues it derived from rendering services to non-resident foreign corporations, which were paid in foreign currency and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas*, qualify for VAT zero-rating under Section 108(B)(2) of the National Internal Revenue Code (NIRC) of 1997, as amended. Likewise, petitioner avers that the revenues pertaining to the services it rendered to entities exempt from VAT by virtue of special laws, such as PEZA-registered enterprises, are subject to zero percent (0%) VAT pursuant to Section 108(B)(3) of the NIRC of 1997, as amended.

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[8] Paragraph 6, JSFI, Docket, p. 91.
[9] Exhibit "X", Docket, pp. 318-320.
[10] Exhibits "Z" and "Z-1", Docket, pp. 321-322.

During the same period, petitioner claims that it incurred input VAT in the amount of P2,039,531.57 on its domestic purchases of capital goods and other taxable goods, and services, as well as importation of capital goods, which was partially applied against its output tax liability in the amount of P453,923.09. The resulting excess input VAT of P1,585,608.48 was allegedly attributable to its zero-rated sales and has not been applied or carried-over to any succeeding quarter(s).

In its amended Quarterly VAT Returns for the four taxable quarters of 2004 simultaneously filed with the BIR on July 14, 2005, petitioner reflected zero-rated sales in the amount of P42,779,056.04 and unutilized input taxes in the amount of P1,585,609.03 as follows:

Exhibit	Quarter	Taxable Sales	Zero-rated sales	Output VAT	Input VAT	Excess/Unutilized
"C"	1st	1,269,166.82	9,436,112.34	126,916.66	435,744.46	308,827.80
"E"	2nd	1,464,315.56	10,536,866.14	146,433.08	485,894.40	339,461.32
"G"	3rd	1,018,156.64	10,229,599.51	101,815.66	593,674.39	491,858.73
"I"	4th	787,576.90	12,576,478.05	78,757.69	524,218.87	445,461.18
	TOTAL	**4,539,215.92**	**42,779,056.04**	**453,923.09**	**2,039,532.12**	**1,585,609.03**

On April 24, 2006, within the two-year prescriptive period, petitioner filed with the BIR an application for refund or tax credit of its unutilized VAT input taxes for the aforesaid taxable period amounting to P1,585,608.48, computed as follows:[11]

A. Computation of input VAT allocated to domestic (taxable) sales:

$$\frac{\text{Domestic Sales}}{\text{Total Sales}} \text{ x Total input VAT for 2004} = \text{Input VAT allocated to domestic (taxable) sales}$$

[11] Exhibit "AA", Docket, pp. 323-333.

Thus,

$$\frac{P4,539,215.92}{P47,318,271.96} \times P2,039,531.57 = \mathbf{P195,651.15}$$

B. Computation of input VAT allocated to zero-rated sales:

$$\frac{\text{Zero-rated Sales}}{\text{Total Sales}} \times \text{Total input VAT for 2004} = \text{Input VAT allocated to zero-rated sales}$$

Thus,

$$\frac{P42,779,156.04}{P47,318,271.96} \times P2,039,531.57 = \mathbf{P1,843,880.42}$$

C. Application of input VAT allocated to domestic (taxable) sales to total output VAT:

Total available output VAT for 2004	P	453,923.09
Less: Input VAT allocated to domestic (taxable) sales		195,651.15
Remaining output VAT	**P**	**258,271.94**

D. Application of input VAT allocated to zero-rated sales to remaining output VAT:

Input VAT allocated to zero-rated sales	P	1,843,880.42
Less: Remaining output VAT		258,271.94
Total unutilized input VAT for refund	**P**	**1,585,608.48**

As no action has been taken by respondent on its claim, petitioner filed the instant Petition for Review on April 26, 2006 to suspend the running of the prescriptive period prescribed under Section 229 of the NIRC of 1997, as amended, and Section 4.106-2(C) of Revenue Regulations No. 7-95.[12]

Respondent filed an Answer on July 5, 2006. After pre-trial held on September 14, 2006, the parties filed their "Joint Stipulation of Facts and Issues"

[12] Otherwise known as the "Consolidated Value-Added Tax Regulations", the applicable VAT Revenue Regulation for the taxable year 2004.

on October 6, 2006, which was approved by the Court in a Resolution dated October 13, 2006.[13]

During trial, petitioner presented testimonial and documentary evidence in support of its petition. When it was respondent's turn to present evidence, respondent's counsel manifested that the examiner assigned to investigate petitioner's claim was not yet through with his investigation and thus submitted the case for decision based on the pleadings. The Court directed both parties' counsel to file their respective memorandum.[14] Only petitioner filed its Memorandum on May 19, 2008[15] and this case was deemed submitted for decision on May 23, 2008.[16]

THE ISSUES

The following are the jointly stipulated issues submitted by the parties for this Court's resolution:

"1. Whether or not Petitioner's sale of services, in the amount of P42,779,056.04 for the period of 1 January 2004 to 31 December 2004, are zero-rated for VAT purposes.

2. Whether or not Petitioner's zero-rated sales for the period of 1 January 2004 to 31 December 2004 were paid for in acceptable foreign currency inwardly remitted and duly accounted for in accordance with the regulations of the *Bangko Sentral ng Pilipinas*.

3. Whether or not the amount P1,585,608.48, representing unutilized/excess input VAT paid by Petitioner for the period of 1 January 2004 to 31 December 2004, is attributable to its zero-rated sales.

[13] Docket, p. 96.
[14] Minutes of the hearing held on March 10, 2008,Docket, p. 435.
[15] Docket, pp. 446-449.
[16] Docket, p. 493.

4. Whether or not the amount P1,585,608.48, representing unutilized/excess input VAT attributable to zero-rated sales paid by Petitioner for the period of 1 January 2004 to 31 December 2004, was not utilized or applied against its output VAT liabilities for the subsequent taxable quarters.

5. Whether or not Petitioner is entitled to the refund or issuance of a tax credit certificate in the amount of P1,585,608.48 representing unutilized/excess input VAT paid by Petitioner for the period of 1 January 2004 to 31 December 2004.

   a. Whether Petitioner's operations are akin to that of a regional operating headquarters or not.

6. Whether Petitioner's right to claim its excess/unutilized input VAT for the first quarter of 2004 has prescribed."

THE COURT'S RULING

The applicable provisions of Sections 110(B) and 112(A) of the NIRC of 1997, as amended, state:

"**SEC. 110.** *Tax Credits.* -

xxx xxx xxx

(B) *Excess Output or Input Tax.* — If at the end of any taxable quarter the output tax exceeds the input tax, the excess shall be paid by the VAT-registered person. If the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters. Any input tax attributable to the purchase of capital goods or zero-rated sales by a VAT-registered person may at his option be refunded or credited against other internal revenue taxes, subject to the provisions of Section 112."

"**SEC. 112.** *Refunds or Tax Credits of Input Tax.* -

(A) *Zero-rated or Effectively Zero-rated Sales.* - Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax:

> *Provided, however*, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (B) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP): *Provided, further*, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales."

Based on these provisions, the following requisites must be satisfied in order to be entitled to a refund or tax credit of unutilized input VAT arising from zero-rated or effectively zero-rated transactions:

1. There must be zero-rated or effectively zero-rated sales;
2. Input taxes were incurred or paid;
3. Input taxes were not applied against any output VAT liability during and in the succeeding quarters; and
4. The claim for refund was filed within the two-year prescriptive period.

On the first requisite, petitioner maintains that the services it rendered to AT&T-US, AT&T-SI, and other non-resident foreign corporations, as well as to PEZA-registered entities, qualify for VAT zero-rating under Section 108(B)(2) and (3) of the NIRC of 1997, as amended, Section 4.102-2(b)(2) and (3) of Revenue Regulations No. 7-95, as amended, and Section 3(1)(b) and 3(3) of Revenue Memorandum Circular No. 74-99.

Respondent, on the other hand, avers that petitioner's sales of services do not qualify for VAT zero-rating or effectively zero-rating. In fact, the business operation of petitioner is akin to an area or regional headquarter of multinational companies, which is exempt from VAT under Section 109(p) of the NIRC of 1997, as amended.[17]

Respondent's averments are patently erroneous.

Section 109(p) of the NIRC of 1997, as amended, provides:

> "**SEC. 109.** *Exempt Transactions*. - The following shall be exempt from the value-added tax:
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> xxx xxx xxx
>
> (p) Services rendered by regional or area headquarters established in the Philippines by multinational corporations which act as supervisory, communications and coordinating centers for their affiliates, subsidiaries or branches in the Asia-Pacific Region and do not earn or derive income from the Philippines;"

Contrary to respondent's allegations, petitioner's business operation is not akin to a regional or area headquarters of multinational corporations. Petitioner is a domestic corporation duly incorporated under Philippine Law. It is a subsidiary of AT&T Communications Services International, Inc., but it is not a branch or regional operating headquarters of any foreign corporation.[18] Also, petitioner is not engaged in any of the enumerated services under Section 109(p) of the NIRC of 1997, as amended. Instead, it is engaged in the business of rendering information, promotional, supportive, and liaison services in telecommunications as well as computed product services, particularly with AT&T-US, AT&T-SI, and Lexmark, International, Inc.[19] Moreover, petitioner

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[17] Paragraph 8, Answer, Docket, p. 59.
[18] Exhibit "A", Docket, pp. 219-231; Paragraph A9 of Exhibit "BB", Sworn Statement of Rodolfo Ocuaman, Jr., Docket, pp. 350-361 at p. 351.
[19] Paragraph A4 of Exhibit "BB", Ibid, Docket, p. 350.

derives income from the Philippines as can be seen in its Quarterly VAT Returns.[20]

To prove that it reported zero-rated sales of services in the amount of P42,779,056.04 for the year 2004, petitioner presented its *Schedule of Zero-Rated Sales*[21] for the taxable period ended December 31, 2004; sales invoices with stamped "zero-rated" and bank credit advices;[22] Service Agreement with AT&T-US;[23] Certificate of Authentication with attached Assignment Agreement with AT&T-SI;[24] Letter of Assignment to AT&T Communications Philippines, Inc.;[25] and the "Report" of the commissioned Independent Certified Public Accountant (CPA) dated March 14, 2007.[26]

A careful examination of these documents shows that the amount of P42,779,056.04 treated by petitioner as zero-rated sales, as verified by the Court-Commissioned Independent CPA (ICPA), consisted of sales of services to non-resident foreign corporations and PEZA-registered enterprises, which were paid in US Dollars in the amount of US$764,700.43 and accounted for in accordance with the rules and regulations of the BSP. These sales of services amounting to P42,779,056.04 fall within those transactions referred to as subject to zero percent VAT under Section 108(B)(2) and (3) of the NIRC of 1997, as amended, to quote:

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[20] Exhibits "C", "E", "G", and "I", Docket, pp. 237, 248, 257-259, and 263-265.
[21] Exhibit "DD", Docket, p. 375.
[22] Exhibits "DD-1" to "DD-38-a", Docket, pp. 375-376.
[23] Exhibit "V", supra.
[24] Exhibit "W" to "W-1", supra.
[25] Exhibit "X", supra.
[26] Exhibit "PP", Docket, pp. 362-370.

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> "**SEC. 108.** ***Value-added Tax on Sale of Services and Use or Lease of Properties.*** **-**
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> xxx xxx xxx
>
> (B) *Transactions Subject to Zero Percent (0%) Rate.* — The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:
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> xxx xxx xxx
>
> (2) Services other than those mentioned in the preceding paragraph, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP);
>
> (3) Services rendered to persons or entities whose exemption under special laws or international agreements to which the Philippines is a signatory effectively subjects the supply of such services to zero percent (0%) rate;"

However, Section 108(B)(2) and (3) of the NIRC of 1997, as amended, must be read in conjunction with Section 113 of the same Code and Section 4.108-1 of Revenue Regulations No. 7-95, which prescribe that a VAT-registered person like petitioner shall, for every sale, issue an invoice or receipt containing specifically required information, to wit:

> "**SEC. 113.** ***Invoicing and Accounting Requirements for VAT-registered Persons.*** **—**
>
> (A) *Invoicing Requirements.* — **A VAT-registered person shall, for every sale, issue** an invoice or **receipt**. In addition to the information required under Section 237, the following information shall be indicated in the invoice or receipt:
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> (1) A **statement that the seller is a VAT-registered person, followed by his taxpayer's identification number** (TIN); and

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(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.**" (*Emphasis supplied*)

"**SEC. 4.108-1.** *Invoicing Requirements* — **All VAT-registered persons shall, for every sale** or lease of goods or properties or services, issue duly registered receipts or sales or commercial invoices which must show:

1. the **name, TIN and address of seller**;

2. **date of transaction**;

3. **quantity, unit cost and description of merchandise or nature of service**;

4. the **name, TIN, business style, if any, and address of the VAT-registered purchaser, customer or client**;

5. the **word 'zero rated'** imprinted on the invoice covering zero-rated sales; and

6. the **invoice value or consideration.**

In the case of sale of real property subject to VAT and where the zonal or market value is higher than the actual consideration, the VAT shall be separately indicated in the invoice or receipt.

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

If the taxable person is also engaged in exempt operations, he should issue separate invoices or receipts for the taxable and exempt operations. A 'VAT Invoice' shall be issued only for sales of goods, properties or services subject to VAT imposed in Sections 100 and 102 of the Code.

The invoice or 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." (*Emphasis supplied*)

While the foregoing law and regulations appear to make no distinction as to the evidentiary value of an invoice or official receipt; however, the same must be read in relation with Sections 106(A) and (D), and 108(A) and (C) of the NIRC of 1997, as amended, which provide for the manner of determining the output VAT due on the sale of goods or properties and sale of services, respectively. Sections 106(A) and (D) of the NIRC of 1997, as amended, are hereunder quoted as follows:

> "**SEC. 106.** *Value-added Tax on Sale of Goods or Properties.* —
>
> (A) *Rate and Base of Tax.* — **There shall be levied, assessed and collected on every sale, barter or exchange of goods or properties, a value-added tax equivalent to ten percent (10%) of the gross selling price or gross value in money of the goods or properties sold, bartered or exchanged**, such tax to be paid by the seller or transferor.
>
> xxx xxx xxx
>
> (D) *Determination of the Tax.* —
>
> (1) **The tax shall be computed by multiplying the total amount indicated in the invoice by one-eleventh (1/11).**" *(Emphasis supplied)*

From the foregoing, a ten percent (10%) VAT is imposed upon the ***gross selling price*** in the sale of goods or properties. And the term ***gross selling price*** is defined under Section 106(A)(1) of the NIRC of 1997, as amended, as follows:

> "The term '*gross selling price*' means the total amount of money or its equivalent which the purchaser pays or is obligated to pay to the seller in consideration of the sale, barter, or exchange of the goods or properties, excluding the value-added tax. The

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excise tax, if any, on such goods or properties shall form part of the gross selling price."

In other words, the VAT on the sale of goods or properties accrues upon the ***consummation of sale*** regardless of whether or not the consideration thereof was actually received. For this reason, Section 106(D) of the NIRC of 1997, as amended, provides that the tax shall be computed by multiplying the total amount indicated in the ***invoice*** by one-eleventh (1/11).

On the other hand, the 10% VAT is computed based on ***gross receipts*** in the sale of services pursuant to Section 108(A) of the NIRC of 1997, as amended, as quoted hereunder:

> "**SEC. 108.** *Value-added Tax on Sale of Services and Use or Lease of Properties.* —
>
> (A) *Rate and Base of Tax.* — **There shall be levied, assessed and collected, a value-added tax equivalent to ten percent (10%) of gross receipts derived from the sale or exchange of services**, including the use or lease of properties." (*Emphasis supplied*)

The term "gross receipts" is defined under Section 108(A) of the NIRC of 1997, as amended, as follows:

> "The term '*gross receipts*' means the total amount of money or its equivalent representing the contract price, compensation, service fee, rental or royalty, including the amount charged for materials supplied with the services and deposits and advanced payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person, excluding value-added tax."

Plainly, the VAT on the sale of services accrues upon ***actual or constructive receipt of the consideration*** irrespective of whether or not the service has been rendered. In addition, Section 108(C) of the NIRC of 1997, as amended, provides that the tax on the sale of services shall be computed by multiplying the total amount indicated in the ***official receipt*** by 1/11.

In other words, the VAT law and regulations require that ***sales invoices*** must support the ***sale of goods or properties***; while ***official receipts*** must substantiate the ***sale of services***. Invoices and official receipts must also be registered with the BIR and must contain, among other information, the taxpayer's TIN-VAT and the imprinted word "zero-rated" in the case of zero-rated sales transactions.

The invoicing requirements under Section 113 of the NIRC of 1997, as amended, and Revenue Regulations No. 7-95 are mandatory because of the use of the word "shall". It is a well-settled doctrine in statutory construction that the use in a statute of the word "shall", which means "ought to" or "must", expresses what is mandatory. In common parlance and in its ordinary signification, the term "shall" is a word of command, and one which has always or which must be given compulsory meaning, and it is generally imperative or mandatory.[27]

In order to be entitled to the instant claim, petitioner must show proof of compliance with the substantiation requirements as mandated by law and regulations. Under Revenue Memorandum Circular No. 42-2003, failure to comply with the invoicing requirements on the documents supporting the sale of goods and services will result in the disallowance of the claim for input VAT of

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[27] Philippine Law Dictionary, Third Edition, Moreno, citing the case of *Lacson vs. San Jose-Lacson*, L-23482, August 30, 1968.

the purchaser-claimant. Thus, the claim for tax credit or refund of VAT on its purchases shall be denied if the taxpayer fails to comply with the invoicing requirements in the issuance of sales invoice, even if the claim for refund or issuance of tax credit certificate is based on the existence of zero-rated sales by the taxpayer.

Considering that the subject revenues pertain to gross receipts from services rendered by petitioner, valid official receipts and not mere sales invoices should have been submitted in support thereof. Without proper VAT official receipts, the foreign currency payments received by petitioner from services rendered for the four (4) quarters of taxable year 2004 in the sum of US$764,700.43, with the peso equivalent of P42,779,056.04, cannot qualify for zero-rating for VAT purposes. Consequently, the claimed input VAT payments allegedly attributable thereto in the amount of P1,585,608.48 cannot be granted. There must be zero-rated or effectively zero-rated sales in order for a refund claim of input VAT could prosper, pursuant to the clear provision of Section 112(A) of the NIRC of 1997, as amended.

Therefore, the Court finds it no longer necessary to determine petitioner's compliance with the other requisites for refund or tax credit of unutilized input VAT attributable to zero-rated or effectively zero-rated sales.

Noteworthy is the legal principle that a claim for tax refund is in the nature of tax exemption. Laws granting tax exemption are construed *stricticissimi juris* against the taxpayer and liberally in favor of the taxing authority. Taxation is the rule and exemption is the exception. The law does not look with favor on tax exemptions and he who thus seeks to be privileged must justify it by words too plain to be mistaken and too categorical to be misinterpreted. Petitioner has a burden of proof to establish the factual basis of its claim for tax refund, which it failed to do.[28]

WHEREFORE, the instant Petition for Review is hereby **DISMISSED** for insufficiency of evidence.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

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[28] *Sea-Land Services, Inc. vs. Court of Appeals*, 359 SCRA 441.

ATTESTATION

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

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
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 case was assigned to the writer of the opinion of the Court.

ERNESTO D. ACOSTA
Presiding Justice