REPUBLIC OF THE PHILIPPINES
Court Of Tax Appeals
QUEZON CITY

SECOND DIVISION

SILICON PHILIPPINES, INC. (formerly INTEL PHILIPPINES MANUFACTURING, INC.),
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 6419

Members:

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

Promulgated:

AUG 2 2 2007

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AMENDED DECISION

PALANCA-ENRIQUEZ, J.:

This resolves petitioner's "Motion For Reconsideration [of the Decision Dated October 25, 2006]" filed on November 20, 2006, praying for reconsideration of this Court's decision dated October 25, 2006, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the instant petition is hereby **DENIED DUE COURSE**, and accordingly, **DISMISSED** for lack of merit.
>
> SO ORDERED."

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The motion is anchored on the following grounds:

I

THE SECOND DIVISION OF THE HONORABLE COURT OF TAX APPEALS ERRED IN DENYING PETITIONER'S CLAIM FOR REFUND OR ISSUANCE OF TAX CREDIT CERTIFICATE ON THE BASIS OF A NON-EXISTENT GROUND, THAT IS, ON ALLEGED VIOLATION OF INVOICING REQUIREMENTS.

II

THE SECOND DIVISION OF THE HONORABLE COURT OF TAX APPEALS ERRED IN INVALIDATING AND DENYING OUTRIGHT THE CLAIM FOR REFUND OF PETITIONER, THE SAME BEING NOT AMONG THE PENALTIES PROVIDED FOR UNDER ARTICLE 264 OF THE TAX CODE.

III

THE SECOND DIVISION OF THE HONORABLE COURT OF TAX APPEALS ERRED IN NOT GRANTING PETITIONER'S CLAIM FOR REFUND.

Despite notice, counsel for respondent has failed to file his comment to the motion.

After a careful examination of the Motion For Reconsideration, this Court holds that an amendment of the assailed decision dated October 25, 2006 is in order, in view of the recent decision of the Supreme Court in "Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue", G.R. No. 16673, promulgated on April 27, 2007, involving the

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same herein parties and concerning the same issue on whether the provision of *Section 113,* in relation to *Section 237 of the NIRC of 1997, as amended,* was violated when petitioner presented sales invoices that do not have the BIR permit to print and whether this alleged infraction is fatal to its claim for tax credit/refund.

In Our decision dated October 25, 2006, now sought to be reconsidered, We found that petitioner's export sales in the amount of P1,191,670,353.33 for the period January 1, 2000 to March 21, 2000 fall under the category of export sales transactions, subject to zero percent (0%) VAT, pursuant to *Section 106 (A)(2)(a)(1) of the NIRC of 1997, as amended.* We ruled petitioner to be legally entitled to a claim for refund or issuance of tax credit certificate of its unutilized VAT input taxes on domestic purchases of goods and services attributable to its zero-rated sales. We denied petitioner's claim, however, on the ground that it failed to comply with the invoicing requirements under *Sections 113 and 237 of the NIRC of 1997, as amended*, since the computer generated sales invoices issued by the petitioner do not bear the BIR authority to print (*Exhibits "Y-1" to "Y-3"*). We ruled that petitioner's failure to imprint the BIR permit number on the face of the sales receipts or invoices is fatal to its claim.

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In the aforesaid recent case of "Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue", supra, the Supreme Court reversed and set aside the decision of the Court of Appeals, dated August 12, 2004, in CA-G.R. SP No. 79327 which affirmed the decision dated April 21, 2003 of the Court of Tax Appeals in C.T.A. Case No. 6128 denying petitioner's claim for refund or issuance of a tax credit certificate, and ruled as follows:

> "Significantly, the CTA and the CA have similarly found petitioner to be legally entitled to a claim for refund or issuance of tax credit certificate of its unutilized VAT input taxes on domestic purchases of goods and services attributable to its zero-rated sales. They denied petitioner's claim, however, on the ground that it purportedly failed to comply with the invoicing requirements under Sections 113 and 237 of the Tax Code since its sales invoices do not bear the BIR authority to print, and several of the invoices do not indicate the TIN-V.
>
> On the latter point, the Court disagrees with the CTA and CA. As correctly argued by petitioner, there is no law or BIR rule or regulation requiring petitioner's authority from the BIR to print its sales invoices (BIR authority to print) to be reflected or indicated therein. Sections 113, 237 and 238 of the Tax Code provide:
>
> **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; and*

(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.*

(B) Accounting Requirements. – Notwithstanding the provisions of Section 233, all persons subject to the value-added tax under Sections 106 and 108 shall, in addition to the regular accounting records required, maintain a subsidiary sales journal and subsidiary purchase journal on which the daily sales and purchases are recorded. The subsidiary journals shall contain such information as may be required by the Secretary of Finance. (emphasis supplied)

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:* **Provided, however,** That in the case of sales, receipts or transfers in the amount of One Hundred Pesos (P100.00) or more, or regardless of amount, where the sale or transfer is made by a person liable to value-added tax to another person also liable to value-added tax; or where the receipt is issued to cover payment made as rentals, commissions, compensations or fees, receipts or invoices shall be issued which shall show the name, business style, if any, and address of the purchaser, customer or client; **Provided, further**, That *where the purchaser is a VAT-registered person, in addition to the information herein required, the invoice or receipt shall further show the Taxpayer Identification Number (TIN) of the purchaser.*

The original of each receipt or invoice shall be issued to the purchaser, customer or client at the time the transaction is effected, who, if engaged in business or in the exercise of profession, shall keep and preserve the same in his place of business for a period of three (3) years from the close of the taxable year in which such invoice or receipt was issued, while the duplicate shall be kept and preserved by the issuer, also in his place of business, for a like period.

The Commissioner may, in meritorious cases, exempt any person subject to an internal revenue tax from compliance with the provisions of this Section. (emphasis supplied)

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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.

All persons who print receipt or sales or commercial invoices shall maintain a logbook/register of taxpayer who availed of their printing services. The logbook/register shall contain the following information:

(1) Names, Taxpayer Identification Numbers of the persons or entities for whom the receipts or sales or commercial invoices are printed; and

(2) Number of booklets, number of sets per booklet, number of copies per set and the serial numbers of the receipts or invoices in each booklet. (emphasis supplied)

RR 2-90, as cited by respondent Commissioner, also states in its Section 19(d) that:

Section 19. *Authentication and registration of books, register, or records; authority to print receipts, sales or commercial invoices; and registration and stamping of receipts and invoices.*

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(d) *Registration and stamping of receipts and invoices*

Before being used, the printed receipts, sales or commercial invoices shall be *registered* with the revenue district officer where the principal place of business of the taxpayer is located within thirty (30) days from the date of printing the same. *The registration of the printed receipts or invoices shall be evidenced by an appropriate stamp on the face of the taxpayer's copy of the authority to print as well as on the front cover, on the back of the middle invoice or receipt and on the back of the last invoice or receipt of the registered booklet*

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> *or pad, authenticated by the signature of the officer authorized to place the stamp thereon.* (emphasis supplied)

RR 7-95, the Consolidated VAT Regulations, also states in Section 4.108-1 that:

> **Section 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 invoices 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.

It is clear from the foregoing that while entities engaged in business are required to secure from the BIR an authority to print receipts or invoices and to issue duly registered receipts or invoices, it is not required that the BIR authority to print be reflected or indicated therein. Only the

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> following items are required to be indicated in the receipts or invoices: (1) a statement that the seller is a VAT-registered entity followed by its TIN-V; (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; (3) date of the transaction; (4) quantity of merchandise; (5) unit cost; (6) description of merchandise or nature of service; (7) the name, business style, if any, and address of the purchaser, customer or client in the case of sales, receipt or transfers in the amount of ₱100.00 or more, or regardless of the amount, where the sale or transfer is made by a person liable to VAT to another person also liable to VAT, or where the receipt is issued to cover payment made as rentals, commissions, compensations or fees; and (8) the TIN of the purchaser where the purchaser is a VAT-registered person."

In the light of the aforequoted decision of the Supreme Court, We amend Our decision to conform with said decision. We rule that out of petitioner's reported export sales in the amount of P1,240,201,005.61 for the first quarter of 2000 *(Exhibit "D")*, the amount of P1,191,670,353.33, which was verified to have been duly supported by export documents *(Exhibits "U-19" to "U-408", "V-1" to "V-530", "W-1" to "W-631")*, export declarations *(Exhibits "X-1" to "X-38")*, sales invoices *(Exhibits "Y-1" to "Y-3")* and certificates of inward remittances, petitioner's passbooks, statements of account, fund transfer reports issued by Citibank, N.A. and Rizal Commercial Banking Corporation *(Exhibits "G", "H", "U-1" to "U-18")*, qualifies for VAT zero-rating under *Section 106(A)(2)(a)(1) of the NIRC of 1997, as amended.* However, the rest of the declared export

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sales in the amount of P48,530,652.28 cannot qualify for VAT zero-rating for petitioner's failure to substantiate the same.

Considering that petitioner's export sales of P1,191,670,353.33 are subject to zero percent (0%) VAT, petitioner may validly claim for refund/tax credit certificate of the unutilized excess input VAT attributable thereto, pursuant to *Section 112(A) of the NIRC of 1997, as amended*, which provides:

> "**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."

We shall now determine whether petitioner was able to substantiate with proper documents its reported unutilized input VAT for the first quarter of 2000 in the amount of P23,151,845.40.

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In her report dated November 17, 2003 (*Exhibit "R"*), the commissioned independent CPA, Ma. Wencita C. Salvador, disallowed the following amounts, insofar as petitioner's input VAT claim of P23,151,845.40 is concerned:

Exceptions	Findings	Exhibit No.	Amount
Exception A	Missing official receipts and invoices	Exhibit T-1	P 1,089,232.34
Exception B	Incorrect computation of Input VAT	Exhibit T-2	800,924.95
Exception C	Claimant is not the actual buyer	Exhibit T-3	62,936.07
Exception D	Purchases with missing official receipts.	Exhibit T-4	70,277.69
Total			**P 2,023,371.05**

Upon a careful examination of the CPA's report and the related invoices and receipts covering petitioner's domestic purchases of goods and services *(Exhibits"O", "O-1" to "O-4365")* and petitioner's import documents *(Exhibits "P-1" to "P-178"),* this Court finds that of the total input VAT of P2,023,371.05 excepted by Ma. Wencita C. Salvador, the amount of P863,706.68 (*see detailed breakdown, hereto attached as Annexes B, C, D & E*) represents petitioner's valid claim, as this is properly supported by VAT invoices or official receipts. Only the remaining input VAT of P1,159,664.37 (P2,023,371.05 less P863,706.68) should be denied, broken down, as follows:

		Disallowed Input VAT		
Exceptions	**Findings**	**Per CPA Report**	**Per this Court's Verification**	**Petitioner's Valid Input VAT**
Exception A	Missing official receipts and invoices	P 1,089,232.34	P 1,046,898.65	P 42,333.69
Exception B	Incorrect computation of Input VAT	800,924.95	162.61	800,762.34
Exception C	Claimant is not the actual buyer	62,936.07	53,996.42	8,939.65

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Exception D	Purchases with missing official receipts.	70,277.69	58,606.69	11,671.00
Total		**P2,023,371.05**	**P 1,159,664.37**	**P863,706.68**

Furthermore, in addition to the input VAT of P1,159,664.37, the amount of P8,359,952.66 (*see detailed breakdown, hereto attached as Annex A*) should be disallowed for the following reasons:

	Findings	Input VAT
a)	Input VAT on purchase of goods which are supported by TIN-VAT Invoice dated not within the period of claim	P3,468,112.46
b)	Input VAT on purchase of goods supported by undated TIN-VAT Invoice	686.73
c)	Input VAT on purchase of services supported by undated TIN-VAT OR	17,571.96
d)	Input VAT on purchase of services supported by documents other than VAT Ors	133,035.07
e)	Input VAT on purchase of goods supported by documents other than VAT Invoices	89,695.52
f)	Input VAT on purchase of services supported by "TAN-VAT" OR	138,000.00
g)	Input VAT on purchase of goods supported by VAT Invoice issued not in the Company's name	534.55
h)	Input VAT on purchase of services supported by OR not classified as VAT registered	627.27
i)	VAT Invoice supporting purchase of goods was not formally offered as evidence	375.00
j)	Input VAT on purchases of goods and services without supporting documents	903,696.10
k)	Input VAT on Importations - corresponding Exhibits P-1 to P-178 were denied by the Court	3,607,618.00
	Total	**P8,359,952.66**

In sum, of the total input VAT claim of P23,151,845.40, only the amount of P13,632,228.37, as computed below, is duly supported by VAT invoices and/or official receipts, in accordance with *Section 4.104-5 of Revenue Regulations No. 7-95*, in relation to *Sections 110(A) and 113 of the NIRC of 1997, as amended*:

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Amount of Input VAT Claim		P23,151,845.40
Less: Disallowances		
a) Per CPA's Report		
Missing official receipts and invoices (Exhibit T-1)	P1,089,232.34	
Incorrect computation of Input VAT (Exhibit T-2)	800,924.95	
Claimant is not the actual buyer (Exhibit T-3)	62,936.07	
Purchases with missing official receipts (Exhibit T-4)	70,277.69	
Total	P2,023,371.05	
Less: Petitioner's valid claim per this Court's Findings	(863,706.68)	P 1,159,664.37
b) Additional disallowances per this Court's findings		8,359,952.66
Total Disallowances		P 9,519,617.03
Validly Supported Input VAT		**P13,632,228.37**

Records further show that the substantiated input VAT of P13,632,228.37 was not applied against any output VAT during the first quarter of 2000 and in the succeeding quarters (*Exhibits "D", "L", "M" and "N")*.

Petitioner has also proven that the subject claim was seasonably filed. The reckoning of the two-year prescriptive period for the filing of a claim for refund/credit input VAT on zero-rated sales is counted from the date of filing of the return and payment of the tax due which, according to the law then existing, should be made within 20 days (now 25 days) from the end of each quarter (***Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue, G.R. Nos. 141104 & 148763, dated June 8, 2007***).

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Counting from April 25, 2000 (*Exhibit "D"*), the date when petitioner filed its VAT return for the first quarter of 2000, both the administrative claim and the Petition for Review were filed within the two-year prescriptive period on May 18, 2000 and March 26, 2002, respectively.

This Court, therefore, concludes that petitioner has sufficiently proven its entitlement to the issuance of a tax credit certificate, representing unutilized excess input taxes, which are directly attributable to its zero-rated sales for the period January 1, 2000 to March 31, 2000, but in the reduced amount of P13,098,781.83, computed as follows:

Substantiated Zero-Rated Sales	P 1,191,670,353.33
Divided by Total Zero-Rated Sales per VAT Return	÷ 1,240,201,005.61
Multiplied by Validly Supported Input VAT	X 13,632,228.37
Input VAT Attributable to Substantiated Zero-Rated Sales	**P 13,098,781.83**

In view of the foregoing, it is clear that an amendment of Our Decision dated October 25, 2006 is in order.

WHEREFORE, foregoing premises considered, petitioner's "Motion for Reconsideration" is hereby **GRANTED**. Respondent Commissioner of Internal Revenue is hereby **ORDERED** to **ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the reduced amount of **THIRTEEN MILLION NINETY EIGHT THOUSAND SEVEN HUNDRED EIGHTY ONE AND 83/100 PESOS**

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(P13,098,781.83), representing unutilized excess input VAT attributable to zero-rated sales for the period January 1, 2000 to March 31, 2000.

SO ORDERED.

OLGA PALANCA-ENRIQUEZ
Associate Justice

WE CONCUR:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

ATTESTATION

I attest that the conclusions in the above Amended 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.
Associate Justice
Chairperson, Second Division

CERTIFICATION

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

ERNESTO D. ACOSTA
Presiding Justice

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SILICON PHILIPPINES, INC.
(formerly INTEL PHILIPPINES MANUFACTURING, INC.)
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 6419
Additional Input VAT Disallowances per Court's Verification
First Quarter of 2000

Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
a) Input VAT on purchase of goods which are supported by TIN-VAT Invoice dated not within the period of claim			
Alps Maintaineering Services	O-68	4,143.94	
Amalgated Specialties Corp.	O-85	311.61	
Amalgated Specialties Corp.	O-90	253.18	
Analogic Systems Corp.	O-95	109.00	
Analogic Systems Corp.	O-96	110.00	
Analogic Systems Corp.	O-97	78.00	
Analogic Systems Corp.	O-98	286.00	
Analogic Systems Corp.	O-99	22.00	
Analogic Systems Corp.	O-101	220.00	
Analogic Systems Corp.	O-139	1,000.00	
Anixter Phils., Inc.	O-157	10,058.85	
Anzo Sales & Eng'g Services	O-162	127.27	
Applied Precision Corp.	O-167	23,909.09	
Applied Precision Corp.	O-168	909.09	
Aqua Technologies Inc.	O-178	1,409.12	
Aqua Technologies Inc.	O-179	352.27	
Aqua Technologies Inc.	O-180	352.27	
Aqua Technologies Inc.	O-181	880.68	
Aqua Technologies Inc.	O-182	528.41	
Aqua Technologies Inc.	O-183	704.55	
Abenson, Inc.	O-200	481.36	
Abenson, Inc.	O-201	775.09	
Abenson, Inc.	O-202	420.09	
Abenson, Inc.	O-203	1,772.73	
Abenson, Inc.	O-204	545.00	
Abenson, Inc.	O-206	1,170.00	
AD Enterprises	O-286	363.64	
Advent Sales & Technologies	O-306	4,545.45	
Advent Sales & Technologies	O-307	4,545.45	
Advent Sales & Technologies	O-308	4,545.45	
Agro Printing & Publishing, Inc.	O-355	460.00	
Agro Printing & Publishing, Inc.	O-356	255.00	

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First Quarter of 2000

Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Agro Printing & Publishing, Inc.	O-357	420.00	
Agro Printing & Publishing, Inc.	O-358	433.00	
Agro Printing & Publishing, Inc.	O-359	135.00	
Agro Printing & Publishing, Inc.	O-440	620.02	
G. C. Emery Sales	O-595	229.65	
G. C. Emery Sales	O-596	676.63	
G. C. Emery Sales	O-597	2,553.63	
G. C. Emery Sales	O-598	1,353.59	
G. C. Emery Sales	O-599	1,679.84	
Asialift Incorporated	O-608	6,677.27	
Atlas Copco (Phils.) Inc.	O-629	4,769.79	
Atlas Copco (Phils.) Inc.	O-631	4,769.79	
A.T. Tonio Enterprises	O-634	80.00	
A.T. Tonio Enterprises	O-635	120.00	
Aurotech Systems Phils. Inc.	O-638	682.27	
Consolidated Industrial Gases Inc.	O-735	1,704.55	
Consolidated Industrial Gases Inc.	O-736	272.73	
Consolidated Industrial Gases Inc.	O-737	1,227.27	
Consolidated Industrial Gases Inc.	O-738	3,162.62	
Consolidated Industrial Gases Inc.	O-739	75,280.43	
Consolidated Industrial Gases Inc.	O-740	18,928.39	
Consolidated Industrial Gases Inc.	O-741	23,834.94	
Consolidated Industrial Gases Inc.	O-742	36,455.04	
Consolidated Industrial Gases Inc.	O-743	1,890.91	
Consolidated Industrial Gases Inc.	O-744	36,693.32	
Consolidated Industrial Gases Inc.	O-746	1,090.91	
Consolidated Industrial Gases Inc.	O-749	681.82	
Consolidated Industrial Gases Inc.	O-750	1,227.27	
Consolidated Industrial Gases Inc.	O-756	5,454.55	
Consolidated Industrial Gases Inc.	O-757	5,500.00	
Chase Pacific Technology	O-868	1,785.00	
Chase Pacific Technology	O-869	3,155.00	
CL Alapag Trading	O-902	7,234.18	
CL Alapag Trading	O-903	4,227.27	
CL Alapag Trading	O-904	2,189.65	
CL Alapag Trading	O-905	90.00	

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First Quarter of 2000

Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
CL Alapag Trading	O-906	1,826.18	
Clean Living Inc.	O-943	40.35	
Clean Living Inc.	O-945	103.91	
Clean Living Inc.	O-946	339.20	
Clean Living Inc.	O-948	579.35	
Clean Living Inc.	O-949	438.37	
Clean Living Inc.	O-950	158.71	
Clean Living Inc.	O-952	44.28	
Clean Living Inc.	O-953	101.68	
Clean Living Inc.	O-954	348.74	
Clean Living Inc.	O-955	444.01	
Clean Living Inc.	O-956	255.90	
Clean Living Inc.	O-957	157.55	
Clean Living Inc.	O-959	233.29	
Clean Living Inc.	O-960	397.50	
Clean Living Inc.	O-961	305.26	
Clean Living Inc.	O-966	106.70	
Clean Living Inc.	O-967	270.85	
Clean Living Inc.	O-970	87.00	
Clean Living Inc.	O-971	24.66	
Clean Living Inc.	O-972	14.53	
Harvester Machine Works	O-1000	1,272.73	
Harvester Machine Works	O-1003	2,000.00	
Intertek Testing Services	O-1034	664.52	
Intertek Testing Services	O-1036	7,729.24	
Intertek Testing Services	O-1037	1,870.00	
Jacinto Industrial Products Inc.	O-1048	20,060.97	
Kimberly-Clark Phils., Inc.	O-1144	4,272.72	
Kimberly-Clark Phils., Inc.	O-1145	1,709.09	
Kimberly-Clark Phils., Inc.	O-1146	2,990.91	
Kimberly-Clark Phils., Inc.	O-1153	1,107.49	
La Rota Tools & Die Services	O-1178	525.00	
La Rota Tools & Die Services	O-1179	420.00	
La Rota Tools & Die Services	O-1180	210.00	
La Rota Tools & Die Services	O-1181	1,315.00	
La Rota Tools & Die Services	O-1182	630.00	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
La Rota Tools & Die Services	O-1184	6,000.00	
LCU Designs Inc.	O-1199	13,645.45	
Legaspi Import & Export Corp.	O-1236	3,600.00	
Liang Chi Marketing Corp.	O-1249	4,663.64	
Liang Chi Marketing Corp.	O-1250	8,550.00	
Locator International Telecom & Traders Corp.	O-1254	2,818.18	
Trans World Trading Co., Inc.	O-1333	3,818.17	
PVC International Sales Corp.	O-1492	867.85	
Rapport Marketing	O-1550	500.00	
RS Unitech Mfg. & Trading Corp.	O-1600	4,958.18	
Seagull Glass Works Inc.	O-1641	63.64	
Semicon Integrated Electronics Corp.	O-1666	3,275.00	
Semicon Integrated Electronics Corp.	O-1667	1,188.00	
Semicon Integrated Electronics Corp.	O-1677	920.00	
Semicon Integrated Electronics Corp.	O-1678	1,045.00	
Sim Marketing Corporation	O-1688	4,626.51	
SMC Pneumatics Phils., Inc.	O-1695	861.60	
SMC Pneumatics Phils., Inc.	O-1696	312.00	
Spandex Marketing Corp.	O-1734	11,677.63	
Wincel Enterprises	O-2011	3,100.80	
Technico	O-2052	29,037.60	
Techni-Tool Engineering	O-2056	181.82	
Techno Molds Inc.	O-2060	20,160.00	
Techno Molds Inc.	O-2061	975.00	
Techno Molds Inc.	O-2062	1,950.00	
Techno Molds Inc.	O-2063	1,300.00	
Philman Commercial Inc.	O-2118	16,363.64	
Premier Insurance & Surety Corp.	O-2147	814.17	
Premier Insurance & Surety Corp.	O-2149	3,074.40	
Premier Insurance & Surety Corp.	O-2151	5,954.40	
Premier Insurance & Surety Corp.	O-2153	5,954.40	
Premier Insurance & Surety Corp.	O-2155	5,954.40	
Premier Insurance & Surety Corp.	O-2157	5,954.40	
Premier Insurance & Surety Corp.	O-2159	5,954.40	
Premier Insurance & Surety Corp.	O-2161	5,954.40	
Premier Insurance & Surety Corp.	O-2163	5,954.40	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Premier Insurance & Surety Corp.	O-2165	5,954.40	
Premier Insurance & Surety Corp.	O-2167	5,954.40	
Premier Insurance & Surety Corp.	O-2169	252.00	
Premier Insurance & Surety Corp.	O-2171	5,954.40	
Premier Insurance & Surety Corp.	O-2173	5,954.40	
Premier Insurance & Surety Corp.	O-2175	5,954.40	
PVC International Sales Corp.	O-2198	234.74	
PVC International Sales Corp.	O-2200	312.00	
Triton Communications Corp.	O-2483	545.45	
Venflor Enterprises Inc.	O-2554	2,400.00	
Venflor Enterprises Inc.	O-2555	2,450.00	
Venflor Enterprises Inc.	O-2556	2,360.00	
Venflor Enterprises Inc.	O-2557	560.00	
Versatrade Marketing	O-2719	1,077.06	
D and A Construction Supply	O-3000	4,799.99	
Dante's Radiator Enterprises Corp.	O-3005	28,227.28	
Data Center Design Corp.	O-3021	8,513.27	
Dingca Enterprise	O-3045	222.20	
Cornersteel Systems Corp.	O-3141	3,818.18	
Cornersteel Systems Corp.	O-3142	8,510.45	
Cornersteel Systems Corp.	O-3143	48,470.19	
Cornersteel Systems Corp.	O-3144	64,636.85	
Cornersteel Systems Corp.	O-3145	28,180.59	
Cornersteel Systems Corp.	O-3146	8,408.05	
Cornersteel Systems Corp.	O-3147	56,741.59	
Cornersteel Systems Corp.	O-3150	15,846.71	
Cornersteel Systems Corp.	O-3159	26,619.62	
Domestic Trading Corp.	O-3263	3,118.91	
Easycall Communications Phils., Inc.	O-3287	263.64	
Easycall Communications Phils., Inc.	O-3288	263.64	
Easycall Communications Phils., Inc.	O-3289	75.00	
Easycall Communications Phils., Inc.	O-3290	297.64	
Easycall Communications Phils., Inc.	O-3291	75.00	
Gascon Technology Inc.	O-3327	9,909.00	
Gascon Technology Inc.	O-3328	8,636.36	
GC Emery Sales Inc.	O-3341	216.00	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
GC Emery Sales Inc.	O-3343	114.00	
GC Emery Sales Inc.	O-3345	540.10	
GC Emery Sales Inc.	O-3538	498.21	
GC Emery Sales Inc.	O-3539	87.24	
Materials Unlimited Corp.	O-4090	32,290.91	
Mercury Drug Corp.	O-4113	7,244.35	
Mercury Drug Corp.	O-4115	28.64	
Mipco Inc.	O-4240	14,890.88	
Nalco Chemical Company (Phils.) Inc.	O-4266	10,905.42	
Nalco Chemical Company (Phils.) Inc.	O-4267	43,103.57	
Nalco Chemical Company (Phils.) Inc.	O-4268	26,785.78	
NCR Corporation	O-4275	95,872.87	
Mabelle Printing & Trading	O-4304	14.32	
NP Libalib Landscape Contractor Inc.	O-4334	45.45	
NP Libalib Landscape Contractor Inc.	O-4335	513.00	
NP Libalib Landscape Contractor Inc.	O-4336	190.91	
Eco-Triangle Technologies Inc.	O-3423	4,049.55	
Eco-Triangle Technologies Inc.	O-3424	3,239.64	
Ergonomic Systems Phils. Inc.	O-3529	5,454.55	
Ergonomic Systems Phils. Inc.	O-3530	4,636.36	
Aleja Blower Corp.	O-7	3,185.27	
Aleja Blower Corp.	O-8	7,285.95	
Aleja Blower Corp.	O-9	300.00	
Alpha Rigging and Moving Systems Inc.	O-31	26,585.90	
Alpha Rigging and Moving Systems Inc.	O-31	14,693.40	
Alpha Rigging and Moving Systems Inc.	O-31	3,110.40	
Alpha Rigging and Moving Systems Inc.	O-31	55,994.43	
Alpha Rigging and Moving Systems Inc.	O-31	16,283.20	
Alpha Rigging and Moving Systems Inc.	O-31	8,058.81	
Alpha Rigging and Moving Systems Inc.	O-31	2,489.00	
Alpha Rigging and Moving Systems Inc.	O-31	5,521.73	
Alpha Rigging and Moving Systems Inc.	O-44	15,159.50	
Alpha Rigging and Moving Systems Inc.	O-46	10,032.10	
Alpha Rigging and Moving Systems Inc.	O-46	5,445.01	
Alpha Rigging and Moving Systems Inc.	O-46	5,445.01	
Alpha Rigging and Moving Systems Inc.	O-46	2,722.51	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Alpha Rigging and Moving Systems Inc.	O-46	4,959.00	
Alpha Rigging and Moving Systems Inc.	O-46	40,388.19	
Alpha Rigging and Moving Systems Inc.	O-46	8,800.00	
Alpha Rigging and Moving Systems Inc.	O-46	8,363.64	
Alpha Rigging and Moving Systems Inc.	O-46	17,247.70	
Alpha Rigging and Moving Systems Inc.	O-57	2,079.04	
Alpha Rigging and Moving Systems Inc.	O-58	11,043.54	
Alpha Rigging and Moving Systems Inc.	O-60	5,885.00	
Alpha Rigging and Moving Systems Inc.	O-60	5,885.00	
Alpha Rigging and Moving Systems Inc.	O-60	8,203.50	
Alpha Rigging and Moving Systems Inc.	O-64	5,465.00	
Alpha Rigging and Moving Systems Inc.	O-64	2,722.51	
Add-Force Personnel Serv. Inc.	O-257	734.55	
Add-Force Personnel Serv. Inc.	O-257	805.03	
Add-Force Personnel Serv. Inc.	O-257	705.83	
Add-Force Personnel Serv. Inc.	O-257	1,111.13	
Add-Force Personnel Serv. Inc.	O-262	1,089.20	
Add-Force Personnel Serv. Inc.	O-262	1,097.99	
Add-Force Personnel Serv. Inc.	O-262	1,060.09	
Add-Force Personnel Serv. Inc.	O-262	1,060.09	
Add-Force Personnel Serv. Inc.	O-262	356.73	
Add-Force Personnel Serv. Inc.	O-262	720.24	
Add-Force Personnel Serv. Inc.	O-262	900.23	
Add-Force Personnel Serv. Inc.	O-262	193.92	
Add-Force Personnel Serv. Inc.	O-262	612.53	
Add-Force Personnel Serv. Inc.	O-262	612.39	
Add-Force Personnel Serv. Inc.	O-262	674.62	
Add-Force Personnel Serv. Inc.	O-275	2,160.13	
Add-Force Personnel Serv. Inc.	O-275	424.45	
Add-Force Personnel Serv. Inc.	O-275	799.41	
Add-Force Personnel Serv. Inc.	O-275	575.51	
Add-Force Personnel Serv. Inc.	O-275	1,113.21	
Add-Force Personnel Serv. Inc.	O-275	1,745.57	
Add-Force Personnel Serv. Inc.	O-282	707.94	
ASB Realty Corp.	O-604	6,583.98	
ATF Resources	O-622	450.00	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
ATF Resources	O-624	405.00	
Automaster Rent A Car	O-673	2,909.09	
Automaster Rent A Car	O-675	3,636.36	
Automaster Rent A Car	O-675	3,636.36	
Automaster Rent A Car	O-678	3,969.55	
Automaster Rent A Car	O-688	588.41	
Automaster Rent A Car	O-688	335.86	
Automaster Rent A Car	O-688	3,636.36	
Business Staffing and Management Inc.	O-829	3,074.61	
Business Staffing and Management Inc.	O-848	405.75	
Business Staffing and Management Inc.	O-850	384.07	
Business Staffing and Management Inc.	O-850	884.02	
Business Staffing and Management Inc.	O-850	2,713.34	
Business Staffing and Management Inc.	O-850	444.37	
Business Staffing and Management Inc.	O-850	68.93	
Business Staffing and Management Inc.	O-850	82.42	
Business Staffing and Management Inc.	O-850	254.88	
Business Staffing and Management Inc.	O-850	409.18	
Business Staffing and Management Inc.	O-850	723.92	
Business Staffing and Management Inc.	O-860	437.47	
Chem-Perts Corp.	O-897	73,560.00	
INPAM	O-1023	2,000.00	
Jacob Machineries Inc.	O-1058	240.00	
Jacob Machineries Inc.	O-1062	2,384.50	
Jacob Machineries Inc.	O-1064	4,004.44	
Jacob Machineries Inc.	O-1064	3,690.75	
Jacob Machineries Inc.	O-1064	750.00	
JM Processing & Freezing Services Inc.	O-1090	18,036.00	
Jo Systems Enterprises, Inc.	O-1100	2,500.00	
La Rota Tools & Die Services	O-1193	98.50	
Locator International Telecom & Traders Corp.	O-1268	15,331.70	
Locator International Telecom & Traders Corp.	O-1268	15,331.70	
Olive Maintenance Services Inc.	O-1375	448.18	
Olive Maintenance Services Inc.	O-1375	34,190.10	
Olive Maintenance Services Inc.	O-1375	34,190.10	
Olive Maintenance Services Inc.	O-1375	1,641.12	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Olive Maintenance Services Inc.	O-1375	120,563.10	
Olive Maintenance Services Inc.	O-1375	34,190.10	
Olive Maintenance Services Inc.	O-1375	1,538.55	
Olive Maintenance Services Inc.	O-1375	120,563.10	
Olive Maintenance Services Inc.	O-1375	1,466.75	
Olive Maintenance Services Inc.	O-1375	34,190.10	
Olive Maintenance Services Inc.	O-1375	458.94	
RCF Contractor Services	O-1561	3,022.73	
RCF Contractor Services	O-1561	4,181.80	
RCF Contractor Services	O-1561	3,181.82	
Records Safekeeping Inc.	O-1569	10,085.17	
Remelita F. Garcia	O-1571	156,000.00	
RS Unitech Mfg. & Trading Corp.	O-1614	727.27	
RS Unitech Mfg. & Trading Corp.	O-1616	727.27	
San Miguel Corporation	O-1637	1,593.55	
Security and Safety Corp. of the Phils.	O-1662	1,220.55	
Security and Safety Corp. of the Phils.	O-1664	867.70	
Security and Safety Corp. of the Phils.	O-1664	398.00	
Soundcheck Inc.	O-1729	2,590.92	
Systems Controls Instrumentation Inc.	O-1904	2,280.00	
Techresq Computer Services	O-2087	3,025.73	
Techresq Computer Services	O-2087	1,654.55	
Techresq Computer Services	O-2087	3,025.73	
PLDT	O-2115	194,558.78	
PLDT	O-2115	14,608.55	
Pilipino Telephone Corp.	O-2144	116.35	
Pilipino Telephone Corp.	O-2144	143.30	
UPS-Delbros International Express Ltd., Inc.	O-2543	2,546.00	
UPS-Delbros International Express Ltd., Inc.	O-2546	636.83	
Automaster Rent A Car	O-2754	2,909.09	
Automaster Rent A Car	O-2754	2,355.45	
First Asia Semi-Tech Inc.	O-2759	506.32	
First Asia Semi-Tech Inc.	O-2759	683.00	
First Asia Semi-Tech Inc.	O-2759	940.30	
First Asia Semi-Tech Inc.	O-2759	199.26	
Globe Telecom, Inc.	O-2769	227.27	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Globe Telecom, Inc.	O-2769	227.27	
Globe Telecom, Inc.	O-2769	181.82	
Globe Telecom, Inc.	O-2769	181.82	
GRM International Inc.	O-2797	8,517.81	
GRM International Inc.	O-2797	29.00	
GRM International Inc.	O-2797	87.00	
GRM International Inc.	O-2797	595.87	
GRM International Inc.	O-2797	2,279.32	
GRM International Inc.	O-2797	2,281.50	
GRM International Inc.	O-2797	1,150.72	
GRM International Inc.	O-2797	1,180.62	
GRM International Inc.	O-2797	566.76	
GRM International Inc.	O-2797	9,382.36	
GRM International Inc.	O-2797	1,281.36	
GRM International Inc.	O-2797	2,082.09	
GRM International Inc.	O-2797	3,145.46	
GRM International Inc.	O-2797	1,522.39	
GRM International Inc.	O-2797	572.00	
GRM International Inc.	O-2797	70.00	
GRM International Inc.	O-2797	70.00	
GRM International Inc.	O-2797	70.00	
GRM International Inc.	O-2797	203.00	
GRM International Inc.	O-2797	3,232.39	
GRM International Inc.	O-2797	926.63	
GRM International Inc.	O-2797	1,489.83	
GRM International Inc.	O-2797	2,334.18	
GRM International Inc.	O-2797	70.00	
GRM International Inc.	O-2797	3,462.40	
GRM International Inc.	O-2797	2,444.17	
GRM International Inc.	O-2797	372.00	
GRM International Inc.	O-2797	3,462.40	
GRM International Inc.	O-2797	977.41	
GRM International Inc.	O-2797	6,242.27	
GRM International Inc.	O-2797	1,517.89	
GRM International Inc.	O-2797	1,522.00	
GRM International Inc.	O-2797	901.55	

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		Disallowed Input VAT	
Vendor Name	Exhibit No.	Amount	Total
GRM International Inc.	O-2797	3,762.97	
GRM International Inc.	O-2797	7,965.17	
GRM International Inc.	O-2797	1,952.24	
GRM International Inc.	O-2797	5,085.32	
GRM International Inc.	O-2797	4,173.71	
GRM International Inc.	O-2797	1,954.85	
GRM International Inc.	O-2797	541.24	
GRM International Inc.	O-2797	1,565.00	
GRM International Inc.	O-2797	1,032.00	
GRM International Inc.	O-2797	2,997.00	
GRM International Inc.	O-2797	535.50	
GRM International Inc.	O-2797	58.00	
GRM International Inc.	O-2797	244.00	
GRM International Inc.	O-2797	832.26	
GRM International Inc.	O-2797	2,760.96	
GRM International Inc.	O-2797	2,235.95	
GRM International Inc.	O-2797	2,393.67	
GRM International Inc.	O-2797	2,704.04	
GRM International Inc.	O-2797	4,793.46	
GRM International Inc.	O-2797	6,949.88	
GRM International Inc.	O-2797	3,270.15	
GRM International Inc.	O-2797	7,440.56	
GRM International Inc.	O-2797	10,702.14	
GRM International Inc.	O-2797	1,191.16	
RS Unitech Mfg. & Trading Corp.	O-2858	681.82	
Security and Safety Corp. of the Phils.	O-2860	679.30	
Datacare Systems Corp.	O-3012	2,763.64	
De-Aero Trading	O-3043	636.36	
Contel Communications Inc.	O-3126	469.88	
Contel Communications Inc.	O-3128	450.00	
Contel Communications Inc.	O-3130	450.00	
Contel Communications Inc.	O-3130	253.63	
Contel Communications Inc.	O-3130	253.63	
Contel Communications Inc.	O-3130	450.00	
Contel Communications Inc.	O-3130	171.81	
Contel Communications Inc.	O-3130	1,145.45	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Contel Communications Inc.	O-3130	1,718.17	
Contel Communications Inc.	O-3130	1,431.81	
Contel Communications Inc.	O-3130	171.81	
Contel Communications Inc.	O-3130	1,431.80	
Cummex Asia, Inc.	O-3170	1,090.91	
DMS Engineering & Services	O-3239	578.00	
DMS Engineering & Services	O-3239	544.55	
DMS Engineering & Services	O-3239	21,600.00	
DMS Engineering & Services	O-3239	9,350.00	
DMS Engineering & Services	O-3239	23,100.00	
DMS Engineering & Services	O-3248	40,536.00	
DMS Engineering & Services	O-3250	3,145.45	
DMS Engineering & Services	O-3250	1,000.00	
DMS Engineering & Services	O-3250	881.80	
DMS Engineering & Services	O-3255	11,818.18	
DMS Engineering & Services	O-3255	581.40	
DMS Engineering & Services	O-3255	927.90	
DMS Engineering & Services	O-3255	1,409.10	
DMS Engineering & Services	O-3255	5,100.00	
DMS Engineering & Services	O-3255	1,257.50	
DS Steel Factors & Construction	O-3277	1,460.97	
Dynalab Corp.	O-3281	2,863.64	
Dynavision Electronics Phils., Inc.	O-3285	2,672.73	
Gascon Technology Inc.	O-3338	1,763.60	
Genetron Eng'g Supply & Services Corp.	O-3619	1,248.30	
Genetron Eng'g Supply & Services Corp.	O-3621	3,323.30	
Genetron Eng'g Supply & Services Corp.	O-3621	2,177.50	
Genetron Eng'g Supply & Services Corp.	O-3624	727.30	
Genetron Eng'g Supply & Services Corp.	O-3626	22,727.30	
Genetron Eng'g Supply & Services Corp.	O-3626	1,507.10	
Grajm Engineering	O-3637	27,997.10	
Grajm Engineering	O-3637	200.00	
Grajm Engineering	O-3646	1,060.00	
Grajm Engineering	O-3646	8,081.82	
Grajm Engineering	O-3649	900.00	
Globe Telecom, Inc.	O-3852	177.44	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Globe Telecom, Inc.	O-3852	66.30	
Globe Telecom, Inc.	O-3852	168.00	
Globe Telecom, Inc.	O-3852	27.72	
Globe Telecom, Inc.	O-3852	106.64	
Globe Telecom, Inc.	O-3852	113.01	
Globe Telecom, Inc.	O-3852	128.09	
Globe Telecom, Inc.	O-3852	113.10	
Globe Telecom, Inc.	O-3852	36.03	
Globe Telecom, Inc.	O-3852	112.70	
Globe Telecom, Inc.	O-3852	121.00	
Globe Telecom, Inc.	O-3852	152.10	
Globe Telecom, Inc.	O-3852	133.59	
Globe Telecom, Inc.	O-3852	125.20	
Globe Telecom, Inc.	O-3852	115.86	
Globe Telecom, Inc.	O-3852	205.29	
Globe Telecom, Inc.	O-3852	193.73	
Globe Telecom, Inc.	O-3852	262.18	
Globe Telecom, Inc.	O-3852	219.82	
Globe Telecom, Inc.	O-3852	328.55	
Globe Telecom, Inc.	O-3852	162.56	
Globe Telecom, Inc.	O-3852	157.40	
Globe Telecom, Inc.	O-3852	113.14	
Globe Telecom, Inc.	O-3852	154.21	
Globe Telecom, Inc.	O-3852	26.79	
Globe Telecom, Inc.	O-3852	124.92	
Globe Telecom, Inc.	O-3852	125.20	
Globe Telecom, Inc.	O-3852	126.41	
Globe Telecom, Inc.	O-3852	145.08	
Globe Telecom, Inc.	O-3852	163.52	
Globe Telecom, Inc.	O-3852	121.00	
Globe Telecom, Inc.	O-3852	100.00	
Globe Telecom, Inc.	O-3852	114.85	
Globe Telecom, Inc.	O-3852	159.07	
Globe Telecom, Inc.	O-3852	148.88	
Globe Telecom, Inc.	O-3852	198.68	
Globe Telecom, Inc.	O-3852	150.30	

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Globe Telecom, Inc.	O-3852	147.49	
Globe Telecom, Inc.	O-3852	147.36	
Globe Telecom, Inc.	O-3852	152.88	
Globe Telecom, Inc.	O-3852	151.60	
Globe Telecom, Inc.	O-3852	164.42	
Globe Telecom, Inc.	O-3852	142.35	
Globe Telecom, Inc.	O-3852	141.60	
Globe Telecom, Inc.	O-3852	144.08	
Globe Telecom, Inc.	O-3852	155.87	
Globe Telecom, Inc.	O-3852	180.09	
Globe Telecom, Inc.	O-3852	148.69	
Globe Telecom, Inc.	O-3852	367.86	
Globe Telecom, Inc.	O-3852	131.30	
Globe Telecom, Inc.	O-3852	38.71	
Globe Telecom, Inc.	O-3852	148.13	
Globe Telecom, Inc.	O-3852	125.07	
Globe Telecom, Inc.	O-3852	81.30	
Globe Telecom, Inc.	O-3852	84.21	
Globe Telecom, Inc.	O-3852	328.27	
Globe Telecom, Inc.	O-3852	146.16	
Globe Telecom, Inc.	O-3852	200.00	
Globe Telecom, Inc.	O-3852	188.31	
Globe Telecom, Inc.	O-3852	150.18	
Globe Telecom, Inc.	O-3852	158.44	
Globe Telecom, Inc.	O-3852	75.14	
Globe Telecom, Inc.	O-3852	107.34	
Globe Telecom, Inc.	O-3852	126.16	
Globe Telecom, Inc.	O-3852	457.06	
Globe Telecom, Inc.	O-3852	84.33	
Globe Telecom, Inc.	O-3852	125.20	
Globe Telecom, Inc.	O-3852	326.38	
Globe Telecom, Inc.	O-3852	177.36	
Globe Telecom, Inc.	O-3852	100.00	
Globe Telecom, Inc.	O-3852	92.64	
Globe Telecom, Inc.	O-3852	100.00	
Globe Telecom, Inc.	O-3852	83.44	

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Globe Telecom, Inc.	O-3852	119.62	
Globe Telecom, Inc.	O-3852	100.36	
Globe Telecom, Inc.	O-3852	200.00	
Globe Telecom, Inc.	O-3852	168.64	
Globe Telecom, Inc.	O-3852	121.63	
Globe Telecom, Inc.	O-3852	220.16	
Globe Telecom, Inc.	O-3852	100.00	
Globe Telecom, Inc.	O-3852	126.00	
Globe Telecom, Inc.	O-3852	107.91	
Globe Telecom, Inc.	O-3852	121.18	
Globe Telecom, Inc.	O-3852	145.80	
Globe Telecom, Inc.	O-3852	39.00	
Globe Telecom, Inc.	O-3877	106.50	
Globe Telecom, Inc.	O-3877	339.42	
Globe Telecom, Inc.	O-3877	22.62	
Globe Telecom, Inc.	O-3877	111.52	
Globe Telecom, Inc.	O-3877	100.00	
Globe Telecom, Inc.	O-3877	174.27	
Globe Telecom, Inc.	O-3877	322.60	
Globe Telecom, Inc.	O-3877	148.96	
Globe Telecom, Inc.	O-3877	189.89	
Globe Telecom, Inc.	O-3877	267.47	
Globe Telecom, Inc.	O-3877	136.60	
Globe Telecom, Inc.	O-3877	100.00	
Globe Telecom, Inc.	O-3877	147.49	
Globe Telecom, Inc.	O-3877	396.12	
Globe Telecom, Inc.	O-3877	210.51	
Globe Telecom, Inc.	O-3877	142.72	
Globe Telecom, Inc.	O-3877	166.59	
Globe Telecom, Inc.	O-3877	115.23	
Globe Telecom, Inc.	O-3877	107.32	
Globe Telecom, Inc.	O-3877	110.38	
Globe Telecom, Inc.	O-3877	158.07	
NP Libalib Landscape Contractor Inc.	O-4000	386.40	
NP Libalib Landscape Contractor Inc.	O-4000	1,171.20	
NP Libalib Landscape Contractor Inc.	O-4000	1,514.40	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
NP Libalib Landscape Contractor Inc.	O-4000	216.00	
NP Libalib Landscape Contractor Inc.	O-4000	916.00	
NP Libalib Landscape Contractor Inc.	O-4000	916.00	
NP Libalib Landscape Contractor Inc.	O-4000	916.00	
NP Libalib Landscape Contractor Inc.	O-4000	38.40	
Malabanan Eboy Excavator (Pozo Negro) & Plumbing Servic	O-4079	1,308.80	
Malabanan Eboy Excavator (Pozo Negro) & Plumbing Servic	O-4081	9,014.49	
Malabanan Eboy Excavator (Pozo Negro) & Plumbing Servic	O-4081	1,586.50	
MBPS Cabling	O-4103	48,012.00	
Metro Engineering and Supply Co.	O-4149	3,192.00	
Metro Engineering and Supply Co.	O-4149	3,000.00	
Metro Engineering and Supply Co.	O-4153	5,175.00	
Metro-Lite General Services	O-4159	2,954.55	
Metro-Lite General Services	O-4166	2,454.54	
Metro-Lite General Services	O-4171	2,000.00	
Metro-Lite General Services	O-4173	6,818.00	
Micro-Mechanics (Phils.) Inc.	O-4196	7,712.73	
Micro-Mechanics (Phils.) Inc.	O-4197	5,509.09	
Micro-Mechanics (Phils.) Inc.	O-4198	7,712.74	
Microwill Precision Tool Services	O-4229	3,822.00	
Microwill Precision Tool Services	O-4231	3,821.80	
Microwill Precision Tool Services	O-4233	26,568.00	
Microwill Precision Tool Services	O-4233	8,424.00	
Microwill Precision Tool Services	O-4236	11,664.00	
Microwill Precision Tool Services	O-4238	7,216.80	
NCR Corporation (Phils) Inc.	O-4284	19,569.75	
NCR Corporation (Phils) Inc.	O-4286	41,641.20	
NCR Corporation (Phils) Inc.	O-4290	13,212.72	
New World Rennaissance Hotel	O-4312	2,100.92	
Nikkita Business Systems Inc.	O-4324	198.00	
Olive Maintenance Services Inc.	O-4358	1,624.37	
Olive Maintenance Services Inc.	O-4358	380.37	
Olive Maintenance Services Inc.	O-4358	446.53	
Olive Maintenance Services Inc.	O-4358	479.60	
Olive Maintenance Services Inc.	O-4358	120,563.10	
Olive Maintenance Services Inc.	O-4358	120,563.10	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Olive Maintenance Services Inc.	O-4358	1,572.74	
Eduquest Inc.	O-3447	90,803.36	
Eker Merchandising	O-3449	112.50	
Eol Supplies & Services	O-3518	1,763.60	
Eol Supplies & Services	O-3518	4,545.50	
Eol Supplies & Services	O-3518	19,379.10	
Eol Supplies & Services	O-3519	1,363.64	
Eol Supplies & Services	O-3519	1,094.00	
Eol Supplies & Services	O-3519	704.55	**3,468,112.46**
b) Input VAT on purchase of goods supported by undated TIN-VAT Invoice			
Analogic Systems Corp.	O-111	264.00	
Analogic Systems Corp.	O-112	150.00	
Phil. Forklift Center Inc.	O-3993	272.73	**686.73**
c) Input VAT on purchase of services supported by undated TIN-VAT OR			
Analyst Supply House Inc.	O-154	436.36	
RCF Contractor Services	O-1555	4,363.60	
Romega Construction Inc.	O-1589	6,776.82	
Security and Safety Corp. of the Phils.	O-1648	450.00	
Gascon Technology Inc.	O-3335	2,818.18	
Gascon Technology Inc.	O-3335	2,727.00	**17,571.96**
d) Input VAT on purchase of services supported by documents other than VAT ORs			
The Analyst Supply House, Inc.	O-153	436.36	
Angeliglass Product Specialties	O-156	6,036.36	
Agatep Associates, Inc.	O-347	324.76	
Agatep Associates, Inc.	O-348	543.08	
Agatep Associates, Inc.	O-349	1,750.00	
Agatep Associates, Inc.	O-350	420.16	
Asialift Incorporated	O-607	363.64	
Automated Techno-Fit Resources	O-710	500.00	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Automated Techno-Fit Resources	O-711	5,700.00	
Autosys Technologies, Inc.	O-712	60,495.00	
Jeshua Purposes Trading	O-1082	6,395.53	
Jeshua Purposes Trading	O-1083	552.73	
Top-Master Metal Corp.	O-1298	1,735.54	
Robros Inc.	O-1584	42,727.00	
RS Unitech Mfg. & Trading Corp.	O-1613	909.09	
RS Unitech Mfg. & Trading Corp.	O-1630	909.09	
Speedline	O-1735	512.73	
Speedline	O-1736	341.82	
Speedline	O-1737	512.73	
Suarez & Sons Inc.	O-1757	1,681.82	
First Asia Semi-Tech Inc.	O-3305	187.63	**133,035.07**
e) Input VAT on purchase of goods supported by documents other than VAT Invoices			
Anne Francis Cars	O-161	78,963.64	
Globe Telecom, Inc.	O-3727	271.82	
Globe Telecom, Inc.	O-3729	271.82	
Globe Telecom, Inc.	O-3730	271.82	
Globe Telecom, Inc.	O-3731	271.82	
Globe Telecom, Inc.	O-3732	271.82	
Globe Telecom, Inc.	O-3733	271.82	
Globe Telecom, Inc.	O-3734	271.82	
Globe Telecom, Inc.	O-3735	271.82	
Globe Telecom, Inc.	O-3736	271.82	
Globe Telecom, Inc.	O-3737	271.82	
Globe Telecom, Inc.	O-3738	271.82	
Globe Telecom, Inc.	O-3739	271.82	
Globe Telecom, Inc.	O-3740	271.82	
Globe Telecom, Inc.	O-3853	271.82	
Globe Telecom, Inc.	O-3854	271.82	
Globe Telecom, Inc.	O-3878	50.00	
Globe Telecom, Inc.	O-3879	50.00	
Globe Telecom, Inc.	O-3880	50.00	
Globe Telecom, Inc.	O-3881	50.00	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Globe Telecom, Inc.	O-3882	271.82	
Globe Telecom, Inc.	O-3883	271.82	
Globe Telecom, Inc.	O-3884	271.82	
Globe Telecom, Inc.	O-3885	271.82	
Globe Telecom, Inc.	O-3886	271.82	
Globe Telecom, Inc.	O-3887	271.82	
Globe Telecom, Inc.	O-3888	271.82	
Globe Telecom, Inc.	O-3889	271.82	
Globe Telecom, Inc.	O-3890	271.82	
Globe Telecom, Inc.	O-3891	271.82	
Globe Telecom, Inc.	O-3892	271.82	
Globe Telecom, Inc.	O-3893	271.82	
Globe Telecom, Inc.	O-3894	271.82	
Globe Telecom, Inc.	O-3895	271.82	
Globe Telecom, Inc.	O-3982	271.82	
Globe Telecom, Inc.	O-3983	271.82	
Globe Telecom, Inc.	O-3984	271.82	
Globe Telecom, Inc.	O-3985	271.82	
Globe Telecom, Inc.	O-3986	271.82	
Globe Telecom, Inc.	O-3988	271.82	
Globe Telecom, Inc.	O-3989	1,018.18	**89,695.52**
f) Input VAT on purchase of services supported by "TAN-VAT" OR			
Carlos Angeles	O-864	138,000.00	**138,000.00**
g) Input VAT on purchase of goods supported by VAT Invoice issued not in the Company's name			
Stordal Industrial Products	O-1752	534.55	**534.55**
h) Input VAT on purchase of services supported by OR not classified as VAT registered			
Safety Organization of the Phils. Inc.	O-1634	627.27	**627.27**
i) VAT Invoice supporting purchase of goods was not formally offered as evidence			

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Agro Printing & Publishing Inc.	45080	375.00	**375.00**
j) Input VAT on purchases of goods and services without supporting documents			
Abs Bearing & Trading Corp.	45418	688.80	
Abs Bearing & Trading Corp.	46240	1,119.30	
ABI-CE Safety Goods	38967	7,081.82	
ABI-CE Safety Goods	39926	453.64	
ABI-CE Safety Goods	41183	354.09	
CL Manabat & Co.	40567	927.27	
Consolidated Industrial Gases Inc.	38714	1,227.27	
Consolidated Industrial Gases Inc.	42114	63,813.04	
Consolidated Industrial Gases Inc.	44415	44,702.75	
Gems Minerals Chemical (GMC) Inc.	38656	23,241.02	
Gems Minerals Chemical (GMC) Inc.	38657	11,620.51	
GRM International Inc.	40913	2,291.87	
GRM International Inc.	40914	2,956.34	
GRM International Inc.	40915	1,949.38	
GRM International Inc.	40918	2,960.97	
GRM International Inc.	10919	2,262.83	
GRM International Inc.	40926	2,247.36	
GRM International Inc.	40929	1,965.25	
GRM International Inc.	40930	3,908.34	
GRM International Inc.	41103	2,645.57	
GRM International Inc.	41104	3,095.31	
GRM International Inc.	41105	1,168.65	
GRM International Inc.	41106	2,574.25	
GRM International Inc.	41107	5,130.61	
GRM International Inc.	41108	12,795.63	
GRM International Inc.	41109	1,885.60	
GRM International Inc.	41110	1,549.33	
GRM International Inc.	41111	4,011.51	
GRM International Inc.	41112	5,828.53	
GRM International Inc.	41120	81.00	
GRM International Inc.	41121	2,952.50	
GRM International Inc.	41122	81.00	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
GRM International Inc.	41124	360.00	
GRM International Inc.	41123	2,069.50	
GRM International Inc.	41771	2,004.69	
GRM International Inc.	41772	2,745.67	
GRM International Inc.	41774	7,019.00	
GRM International Inc.	41776	9,997.55	
GRM International Inc.	41778	570.60	
GRM International Inc.	41783	4,779.14	
GRM International Inc.	41786	2,413.71	
GRM International Inc.	41791	3,061.76	
GRM International Inc.	41792	2,391.47	
GRM International Inc.	41793	3,090.57	
GRM International Inc.	41838	1,558.28	
GRM International Inc.	41847	1,058.93	
GRM International Inc.	41861	768.30	
GRM International Inc.	41865	145.00	
GRM International Inc.	41866	550.04	
GRM International Inc.	41868	2,135.51	
GRM International Inc.	41869	492.63	
GRM International Inc.	41870	577.65	
GRM International Inc.	41871	1,128.97	
GRM International Inc.	41874	884.00	
GRM International Inc.	41875	786.00	
GRM International Inc.	41880	19,730.26	
GRM International Inc.	41860	3,386.24	
GRM International Inc.	44455	3,238.20	
GRM International Inc.	44458	4,218.54	
GRM International Inc.	44459	2,806.32	
GRM International Inc.	44460	1,735.30	
GRM International Inc.	44461	2,819.88	
GRM International Inc.	44462	3,747.55	
GRM International Inc.	44463	3,151.26	
GRM International Inc.	44464	2,623.02	
GRM International Inc.	44465	2,015.69	
GRM International Inc.	44466	2,650.78	
GRM International Inc.	44467	2,988.06	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
GRM International Inc.	44468	2,065.22	
GRM International Inc.	44469	3,274.11	
GRM International Inc.	44470	2,633.89	
GRM International Inc.	44471	2,153.00	
GRM International Inc.	44472	2,109.83	
GRM International Inc.	44642	101.50	
GRM International Inc.	44643	299.00	
GRM International Inc.	44644	925.24	
GRM International Inc.	44645	3,390.83	
GRM International Inc.	44646	1,024.85	
GRM International Inc.	44647	3,008.33	
GRM International Inc.	44649	2,203.16	
GRM International Inc.	44651	9,514.19	
GRM International Inc.	44653	2,865.10	
GRM International Inc.	44666	4,226.07	
GRM International Inc.	44674	767.00	
GRM International Inc.	44676	425.13	
GRM International Inc.	44680	3,649.13	
GRM International Inc.	44684	1,959.30	
GRM International Inc.	44686	3,615.85	
GRM International Inc.	44688	4,885.05	
GRM International Inc.	44691	2,617.88	
GRM International Inc.	44692	6,053.02	
GRM International Inc.	44693	4,964.41	
GRM International Inc.	44694	2,730.22	
GRM International Inc.	44695	1,605.05	
GRM International Inc.	44696	8,483.10	
GRM International Inc.	44697	5,728.69	
GRM International Inc.	44698	354.83	
GRM International Inc.	44699	6,292.65	
GRM International Inc.	44700	1,923.24	
GRM International Inc.	44701	2,743.80	
GRM International Inc.	44702	1,144.51	
GRM International Inc.	44703	5,247.26	
GRM International Inc.	44704	5,079.09	
GRM International Inc.	44705	3,398.38	

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		Disallowed Input VAT	
Vendor Name	**Exhibit No.**	**Amount**	**Total**
GRM International Inc.	44706	1,214.51	
GRM International Inc.	44707	1,406.34	
GRM International Inc.	44714	600.00	
GRM International Inc.	44715	311.00	
GRM International Inc.	44716	1,887.50	
GRM International Inc.	44717	5,282.03	
GRM International Inc.	44718	2,568.38	
GRM International Inc.	44719	767.48	
GRM International Inc.	44720	741.47	
GRM International Inc.	44721	3,207.88	
GRM International Inc.	44723	5,103.88	
GRM International Inc.	44724	1,090.42	
GRM International Inc.	44725	624.10	
GRM International Inc.	44726	5,354.11	
GRM International Inc.	44727	4,836.31	
GRM International Inc.	44728	1,745.00	
GRM International Inc.	44729	8,662.70	
GRM International Inc.	44732	145.00	
GRM International Inc.	44733	267.59	
GRM International Inc.	44734	790.25	
GRM International Inc.	44735	1,533.38	
GRM International Inc.	44736	2,101.28	
GRM International Inc.	44737	1,165.26	
GRM International Inc.	44738	592.44	
GRM International Inc.	44739	7,215.75	
GRM International Inc.	44740	505.05	
GRM International Inc.	44741	1,104.32	
GRM International Inc.	44742	3,134.08	
GRM International Inc.	44743	835.73	
GRM International Inc.	44744	1,541.68	
GRM International Inc.	44745	3,889.57	
GRM International Inc.	44746	1,282.94	
GRM International Inc.	44747	1,792.07	
GRM International Inc.	44748	1,216.66	
GRM International Inc.	44749	1,347.29	
GRM International Inc.	44755	3,319.18	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
GRM International Inc.	44759	2,407.00	
GRM International Inc.	44763	6,373.01	
GRM International Inc.	44766	2,590.47	
GRM International Inc.	44770	2,703.55	
GRM International Inc.	44775	2,724.00	
GRM International Inc.	44872	70.00	
GRM International Inc.	44873	70.00	
GRM International Inc.	44875	70.00	
GRM International Inc.	44877	70.00	
GRM International Inc.	44878	1,168.01	
GRM International Inc.	44659	2,674.65	
GRM International Inc.	45011	9,527.59	
GRM International Inc.	45012	9,022.71	
GRM International Inc.	45013	9,075.26	
GRM International Inc.	45014	10,770.11	
GRM International Inc.	45016	47,996.74	
GRM International Inc.	45018	38,851.93	
Guard-All Electronic Security Systems	40938	22,314.05	
Guard-All Electronic Security Systems	40954	6,817.66	
Guard-All Electronic Security Systems	41280	220.00	
Guard-All Electronic Security Systems	43282	57,527.98	
Guard-All Electronic Security Systems	43292	6,803.49	
Guard-All Electronic Security Systems	45030	1,222.60	
Guard-All Electronic Security Systems	46209	2,500.00	
Guard-All Electronic Security Systems	46210	2,500.00	
GC Emery Sales Inc.	39344	1,418.20	
GC Emery Sales Inc.	39345	709.10	
GC Emery Sales Inc.	39414	33.27	
Genetron Eng'g Supply & Sevices Co., Inc.	45172	2,272.70	
Genetron Eng'g Supply & Sevices Co., Inc.	46425	7,951.30	
GRM International Inc.	39960	1,914.91	
Junna Industrial Corp.	42014	901.47	
Jo Systems Enterprises Inc.	42699	5,190.90	
Jo Systems Enterprises Inc.	42701	32,300.00	
Metro Engineering and Supply Co.	39110	3,070.23	
Michen Industrial Supply	38883	3,000.00	

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Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
NCR Corporation Phils.	17282	13,514.69	
Royal Asia Marketing Corp.	38622	10,386.53	
Punlad Research House Inc.	41742	1,818.18	
Punongbayan	41899	5,000.00	
Punongbayan	42771	1,785.00	
PVC International Sales Corp.	38812	234.74	
Rentokil Environmental Sales Corp.	39565	3,535.86	
Romega Construction Inc.	40872	17,056.88	
Warme Water	31961	701.82	
Warme Water	37092	526.36	
Warme Water	39114	263.64	
Warme Water	40800	526.36	
Warme Water	46299	872.73	
Tiq Construction	38794	1,363.64	
Tiq Construction	38795	681.82	
Tiq Construction	38797	1,227.27	
Tiq Construction	38798	2,590.91	
Tiq Construction	38801	2,727.27	
Tiq Construction	38808	1,363.64	
Tiq Construction	38809	1,363.64	
Tiq Construction	38811	2,727.27	
Tiq Construction	39416	818.18	
Tiq Construction	39417	2,318.18	
Tiq Construction	39418	2,045.45	
Tiq Construction	39419	545.45	
Tiq Construction	39420	681.82	
Versatrade Marketing	43054	3,202.45	
Versatrade Marketing	43609	1,067.48	**903,696.10**

k) Input VAT on Importations - corresponding Exhibits P-1 to P-178 were denied by the Court

Zevatech	1,995,062.00
United Receptacle Inc.	30,354.00
Excel Precision SDN.BHD	329,750.00
Franklin Covey Product Sales Inc.	2,501.00
Intel Technology SDN BHD	239,012.00

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SILICON PHILIPPINES, INC.
(formerly INTEL PHILIPPINES MANUFACTURING, INC.)
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 6419
Additional Input VAT Disallowances per Court's Verification
First Quarter of 2000

Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Franklin Covey Product Sales Inc.		2,585.00	
Intel Corporation		383.00	
Franklin Covey Product Sales Inc.		1,444.00	
BD & A Catalog Services		4,915.00	
PMG Asia Pacific		3,245.00	
Sun Microsystems, Inc.		247,205.00	
Intel Corporation		5,055.00	
Intel Corporation		1,735.00	
Intel Technology SDN BHD		347.00	
Disco Engineering Service, Ltd.		1,948.00	
Intel Corporation		1,496.00	
Franklin Covey Product Sales Inc.		2,419.00	
BD & A Catalog Services		795.00	
William Bridges & Associates		29,698.00	
Franklin Covey Product Sales Inc.		13,146.00	
Franklin Covey Product Sales Inc.		3,840.00	
NCR Corporation Phils.		120,879.00	
Bensussen Deutsch & Assoc.		9,720.00	
Lab Safety Supply		1,741.00	
Intel Corporation		6,308.00	
Intel Corporation		1,090.00	
Intel Corporation		857.00	
Intel Corporation		340.00	
Franklin Covey Product Sales Inc.		559.00	
Hypervision		490,892.00	
LKT Automation Sdn Bhd		5,335.00	
Intel Corporation		3,998.00	
Intel Corporation		4,136.00	
Franklin Covey Product Sales Inc.		15,524.00	
Franklin Covey Product Sales Inc.		10,909.00	
Intel Corporation		374.00	
Intel Corporation		1,593.00	
BD & A Catalog Services		9,828.00	
Intel Corporation		6,322.00	
Franklin Covey Product Sales Inc.		1.00	
BD & A Catalog Services		250.00	

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SILICON PHILIPPINES, INC.
(formerly INTEL PHILIPPINES MANUFACTURING, INC.)
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 6419
Additional Input VAT Disallowances per Court's Verification
First Quarter of 2000

Vendor Name	Exhibit No.	Disallowed Input VAT Amount	Total
Intel Corporation		2.00	
Franklin Covey Product Sales Inc.		25.00	**3,607,618.00**
TOTAL			**8,359,952.66**

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SILICON PHILIPPINES, INC.
(formerly INTEL PHILIPPINES MANUFACTURING, INC.)
vs. COMMISSIONER OF INTERNAL REVENUE
CTA CASE NO. 6419

Exception A - Purchases with Missing Invoices and Official Receipts

Ref.	Supplier's Name	Per CPA's Report	Per Court's Verification	Discrepancy
39233	Bernardsim	159,789.48	159,789.48	-
45862	DMS Engineering & Services	4,254.50	4,254.50	-
43689	Elizamatot	20,526.31	20,526.31	-
46103	Environmental Systems Specialist	11,200.00	11,200.00	-
46108	Environmental Systems Specialist	37,204.36	37,204.36	-
39365	Hewlett Packard Philippines Corp.	1,171.75	1,171.75	-
45362	Inpam	2,000.00	2,000.00	-
45440	Merchantde	318,600.00	318,600.00	-
46031	Metholding	202,105.26	202,105.26	-
45641	Metro-lite General Services	3,672.70	3,672.70	-
39288	Metrosouth	131,305.32	131,305.32	-
43285	Nalco Chemical Co. (Phils.), Inc.	35,337.70	35,337.70	-
45439	Oscarpizar	8,679.55	8,679.55	-
39259	PLDT	1.55	1.55	-
39267	PLDT	88.88	88.88	-
38919	R Alag Co., Inc.	2,000.00	2,000.00	-
39334	RCF Contractor Services	27,000.00	27,000.00	-
40199	Romega Construction, Inc.	64,462.81	64,462.81	-
43464	Safety Organization of the Phils., Inc.	1,390.91	1,390.91	-
39537	Shangrilah	8,600.08	8,600.08	-
39538	Shangrilah	5,563.31	5,563.31	-
45925	Stordal Industrial Products	859.64	859.64	-
40056	Elasco International Corp.	909.09	909.09	-
40126	Agatep Associates Inc.	150.03		150.03
43221	Globe Telecom	271.82		271.82
39088	Premier Insurance & Surety Corp.	5,954.40		5,954.40
45531	Speedline	2,863.64		2,863.64
45487	Technico	14,698.80		14,698.80
45854	Warme Water	175.45	175.45	-
428718	Bureau of Customs (Intel Technology SDN BHD)	374.00		374.00
673037	Bureau of Customs (Intel Technology Asia Pte Ltd)	1,593.00		1,593.00
738912	Bureau of Customs (BD & A Catalog Services)	9,828.00		9,828.00
1.60E+09	Bureau of Customs (Intel Corp)	6,322.00		6,322.00
1825713	Bureau of Customs (Franklin Covey Product Sales Inc.)	1.00		1.00
9.00E+09	Bureau of Customs (BD & A Catalog Services)	250.00		250.00
4557183	Bureau of Customs (Intel Corp)	2.00		2.00
1825662	Bureau of Customs (Franklin Covey Product Sales Inc.)	25.00		25.00
	Total	**1,089,232.34**	**1,046,898.65**	**42,333.69**

SILICON PHILIPPINES, INC.
(formerly INTEL PHILIPPINES MANUFACTURING, INC.)
vs. COMMISSIONER OF INTERNAL REVENUE
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Exception B - Incorrect Computation of Input VAT

Ref.	Supplier's Name	Per CPA's Report	Per Court's Verification	Discrepancy
27797	Aqua Technologies Inc.	0.03		0.03
38748	Aqua Technologies Inc.	0.01		0.01
38142	CL Alapag Trading	0.01		0.01
42475	CL Alapag Trading	0.01	0.01	-
43540	CL Alapag Trading	69.34	69.34	-
44776	CL Alapag Trading	0.01	0.01	-
40285	Dantes Radiator Enterprises Corp.	0.01		0.01
38943	DMS Engineering & Services	0.01	0.01	-
38953	DMS Engineering & Services	0.20	0.20	-
40304	DMS Engineering & Services	0.20	0.20	-
42278	DMS Engineering & Services	0.50	0.50	-
43264	DMS Engineering & Services	0.01		0.01
45944	DMS Engineering & Services	0.01		0.01
43337	Easy Call Communications Phils., Inc.	0.01	0.01	-
43165	Eco-Triangle Technologies Inc.	0.01	0.01	-
44359	Eco-Triangle Technologies Inc.	0.01	0.01	-
42707	Emcar Industrial Sales Corp.	0.56	0.56	-
42650	EOL Supplies & Services	0.01		0.01
39583	Ergonomic Systems Phils., Inc.	0.01		0.01
45753	Gemataj Enterprises	0.06	0.06	-
41553	Globe Telecom Inc.	393,044.72		393,044.72
41554	Globe Telecom Inc.	59,400.65		59,400.65
43648	Globe Telecom Inc.	315,039.24		315,039.24
43321	Harvester Machine Works, Inc.	0.16	0.16	-
42630	Inpam	0.01	0.01	-
40820	Intaq Construction Services, Inc.	0.05	0.05	-
41252	Integrated Computer Systems, Inc.	0.01	0.01	-
38753	Jacinto Industrial Products, Inc.	0.24	0.24	-
41525	JB Toy Balloons & Party Needs	0.01	0.01	-
42289	Jeshua Purposes Trading	0.08		0.08
46514	LCU Designs Inc.	0.01	0.01	-
45516	Liang Chi Marketing Corp.	0.01	0.01	-
45529	Liang Chi Marketing Corp.	0.01	0.01	-
42621	Mabelle Printing & Trading	7.27	7.27	-
42623	Mabelle Printing & Trading	0.45	0.45	-
43043	Mabelle Printing & Trading	1.10	1.10	-
43607	Mabelle Printing & Trading	0.01	0.01	-
43608	Mabelle Printing & Trading	0.08	0.08	-
43991	Mabelle Printing & Trading	0.03	0.03	-
39943	Macro Labels Center	0.18	0.18	-
34389	Maxima Equipment Co., Inc.	0.01	0.01	-
45598	Maxima Equipment Co., Inc.	0.03	0.03	-
41512	Mechatronics Instruments & Controls Inc.	0.01	0.01	-

SILICON PHILIPPINES, INC.
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vs. COMMISSIONER OF INTERNAL REVENUE
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Exception B - Incorrect Computation of Input VAT

Ref.	Supplier's Name	Per CPA's Report	Per Court's Verification	Discrepancy
40862	Menejda Trading Corp.	0.04	0.04	-
40864	Menejda Trading Corp.	0.03	0.03	-
42716	Menejda Trading Corp.	0.02	0.02	-
43770	Menejda Trading Corp.	0.02	0.02	-
44902	Menejda Trading Corp.	0.04	0.04	-
39707	Metasystems Development Inc.	0.01	0.01	-
40973	Micro-Mechanics (Phils) Inc.	0.01	0.01	-
40876	Multi Electro Cirkel Phil., Corp.	0.02	0.02	-
38901	Nalco Chemical Co	20.38		20.38
39260	Office Club Corp.	0.01	0.01	-
39526	Office Club Corp.	0.03	0.03	-
40090	Office Club Corp.	0.05	0.05	-
40616	Office Club Corp.	0.01	0.01	-
40617	Office Club Corp.	0.06	0.06	-
41356	Office Club Corp.	0.05	0.05	-
41465	Office Club Corp.	40.91	40.91	-
42070	Office Club Corp.	0.02	0.02	-
42305	Office Club Corp.	0.04	0.04	-
42306	Office Club Corp.	0.01	0.01	-
43199	Office Club Corp.	0.08	0.08	-
43203	Office Club Corp.	0.01	0.01	-
43777	Office Club Corp.	0.02	0.02	-
44152	Office Club Corp.	0.01	0.01	-
44315	Office Club Corp.	0.03	0.03	-
45590	Office Club Corp.	0.06	0.06	-
45593	Office Club Corp.	0.02	0.02	-
45930	Office Club Corp.	0.01	0.01	-
46150	Office Club Corp.	0.01	0.01	-
42626	Perkin Elmer Instruments	(0.02)	0.02	(0.04)
44603	Philippine Packings & Seals Corp.	10,407.00		10,407.00
44002	R & I Electronics Inc.	0.34	0.34	-
45728	Rejan Technology Inc.	22,950.18		22,950.18
44154	Scantek	0.22	0.22	-
43910	Thermodynamics Commercial, Inc.	0.01	0.01	-
42349	Van-Com Dynamic Enterprises	0.05	0.05	-
43192	Van-Com Dynamic Enterprises	0.07	0.07	-
44323	Yamatake Phils., Inc.	0.03	0.03	-
41725	Zorin Systems International Inc.	0.03	0.03	-
43923	Zorin Systems International Inc.	0.03	0.03	-
44582	Globe Telecom Inc.	0.01	0.01	-
33696	Mercury Drug Corp.	(99.97)		(99.97)
39229	Mercury Drug Corp.	0.23	0.23	-
40327	Mercury Drug Corp.	0.03	0.03	-

SILICON PHILIPPINES, INC.
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Exception B - Incorrect Computation of Input VAT

Ref.	Supplier's Name	Per CPA's Report	Per Court's Verification	Discrepancy
41716	Mercury Drug Corp.	0.03	0.03	-
41721	Mercury Drug Corp.	0.01	0.01	-
41723	Mercury Drug Corp.	0.06	0.06	-
42071	Mercury Drug Corp.	39.14	39.14	-
42087	Mercury Drug Corp.	0.06	0.06	-
42099	Mercury Drug Corp.	0.01	0.01	-
	Total	**800,924.95**	**162.61**	**800,762.34**

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SILICON PHILIPPINES, INC.
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Exception C - Claimant (IPMI) is not the Actual Buyer

Ref.	Supplier's Name	Per CPA Report	Per Court's Verification	Discrepancy
46580	Add-Force Personnel Serv. Inc.	762.38	762.38	-
39355	Globe Telecom Inc.	267.74		267.74
38712	Globe Telecom Inc.	136.84		136.84
39411	Globe Telecom Inc.	176.67		176.67
39412	Globe Telecom Inc.	100.00		100.00
39546	Globe Telecom Inc.	163.58		163.58
39736	Globe Telecom Inc.	57.66		57.66
40347	Globe Telecom Inc.	145.44		145.44
40349	Globe Telecom Inc.	145.20		145.20
40351	Globe Telecom Inc.	153.78		153.78
40422	Globe Telecom Inc.	359.50		359.50
43112	Globe Telecom Inc.	146.85		146.85
43113	Globe Telecom Inc.	162.80		162.80
43115	Globe Telecom Inc.	100.00		100.00
43312	Globe Telecom Inc.	43.16		43.16
43326	Globe Telecom Inc.	232.09		232.09
40731	Globe Telecom Inc.	233.26		233.26
43725	Globe Telecom Inc.	154.65		154.65
43727	Globe Telecom Inc.	167.58		167.58
43728	Globe Telecom Inc.	31.04		31.04
43730	Globe Telecom Inc.	161.46		161.46
43731	Globe Telecom Inc.	48.42		48.42
43732	Globe Telecom Inc.	127.24		127.24
43733	Globe Telecom Inc.	139.90		139.90
44136	Globe Telecom Inc.	125.20		125.20
44137	Globe Telecom Inc.	238.17		238.17
41392	Globe Telecom Inc.	248.13		248.13
41395	Globe Telecom Inc.	182.54		182.54
41397	Globe Telecom Inc.	181.66		181.66
41398	Globe Telecom Inc.	186.06		186.06
44395	Globe Telecom Inc.	216.13		216.13
44577	Globe Telecom Inc.	106.44		106.44
44579	Globe Telecom Inc.	128.65		128.65
42342	Globe Telecom Inc.	163.25		163.25
42515	Globe Telecom Inc.	55.57		55.57
42731	Globe Telecom Inc.	34.51		34.51
42762	Globe Telecom Inc.	12.41		12.41
42764	Globe Telecom Inc.	219.44		219.44
42834	Globe Telecom Inc.	185.69		185.69
45639	Globe Telecom Inc.	367.86		367.86
46174	Globe Telecom Inc.	174.27		174.27

SILICON PHILIPPINES, INC.
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Exception C - Claimant (IPMI) is not the Actual Buyer

Ref.	Supplier's Name	Per CPA Report	Per Court's Verification	Discrepancy
46175	Globe Telecom Inc.	322.60		322.60
46176	Globe Telecom Inc.	148.96		148.96
46530	Globe Telecom Inc.	267.47		267.47
44962	Globe Telecom Inc.	147.90		147.90
44963	Globe Telecom Inc.	100.00		100.00
44964	Globe Telecom Inc.	72.41		72.41
45283	Globe Telecom Inc.	185.83		185.83
41509	Magneto Enterprises	15,490.92	15,490.92	-
41511	Magneto Enterprises	4,057.36	4,057.36	-
43824	Makati Language and Study Centre Inc.	1,413.64		1,413.64
45677	Teknoware Engineering Co	1,440.00	1,440.00	-
45678	Teknoware Engineering Co	1,800.00	1,800.00	-
41728	United Laboratories Inc.	30,445.76	30,445.76	-
	Total	**62,936.07**	**53,996.42**	**8,939.65**

SILICON PHILIPPINES, INC.
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Exception D - Purchases with Missing Official Receipts

Ref.	Supplier's Name	Per CPA's Report	Per Court's Verification	Discrepancy
43566	La Rota Tools & Die Services	100.00	100.00	-
44356	La Rota Tools & Die Services	591.00	591.00	-
44357	La Rota Tools & Die Services	210.00		210.00
46577	La Rota Tools & Die Services	600.00	600.00	-
41390	Oracle Systems (Phils) Inc.	1,925.00	1,925.00	-
39563	Rentokil Environmental Services	8,736.00	8,736.00	-
39564	Rentokil Environmental Services	3,544.36	3,544.36	-
46462	Rentokil Environmental Services	8,736.00	8,736.00	-
42598	Sybase Philippines Inc.	2,250.00	2,250.00	-
42599	Sybase Philippines Inc.	4,500.00	4,500.00	-
39091	Sykes Asia Inc.	17,952.50	17,952.50	-
41970	Sykes Asia Inc.	4,702.31	4,702.31	-
43885	Sykes Asia Inc.	2,239.52	2,239.52	-
38876	Waterfront Container Leasing Co., Inc.	1,550.00	1,550.00	-
38878	Waterfront Container Leasing Co., Inc.	1,180.00	1,180.00	-
738912	Bureau of Customs (Bensussen Deutsch & Assoc.)	9,720.00		9,720.00
4829615	Bureau of Customs (Lab Safety Supply)	1,741.00		1,741.00
	Total	**70,277.69**	**58,606.69**	**11,671.00**

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