REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

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EMERSON ELECTRIC (ASIA) LIMITED - ROHQ, Petitioner,	**CTA CASE NO. 8532** **Members:**
- versus -	**CASTAÑEDA, JR.,** *Chairperson,* **CASANOVA,** *and* **COTANGCO-MANALASTAS,** ***JJ.***
COMMISSIONER OF INTERNAL REVENUE, Respondents.	**Promulgated:** OCT 19 2015

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2:35 p.m.

DECISION

CASANOVA, J.:

This is a claim for refund or issuance of tax credit certificate in the amount of Thirty Six Million Nine Hundred Fifty Nine Thousand Seven Hundred Ninety Two and 49/100 Pesos (₱36,959,792.49), allegedly attributable to petitioner Emerson Electric (Asia) Limited - ROHQ's zero-rated transactions from domestic purchases of goods and services, as well as purchases/importations of capital goods, for the period January to September 2010.

Petitioner is a corporation duly organized and existing under the laws of Hong Kong with license to transact business in the Philippines and with office address at 7/F Robinson Cybergate Plaza Bldg., EDSA, Mandaluyong City.[1]

Respondent Commissioner of Internal Revenue is the head of the Bureau of Internal Revenue acting through the Department of Finance

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[1] Paragraph 1, Stipulation of Facts, Joint Stipulation of Facts and Issues (JSFI), Docket (Vol. I), p. 78

One Stop Shop Inter-Agency Tax Credit and Duty Drawback Center (DOF-OSS), and who holds office at the BIR National Office Building located at Agham Road, Diliman, Quezon City.[2]

Petitioner is duly registered with the Securities and Exchange Commission and is licensed as a regional operating headquarters (ROHQ) in the Philippines to provide qualifying services of general administration and planning, business planning and coordination, sourcing/procurement of raw materials and components, corporate finance and advisory services, marketing control and sales promotion, training and personnel management, logistics services and product development, technical support and maintenance, data processing and communication, and business development to its affiliates in the Philippines and abroad.[3]

Petitioner is also registered with the Bureau of Internal Revenue (BIR) as a VAT taxpayer with TIN/VAT Registration No. 252-158-539-000 as of May 30, 2007 as shown in BIR Certificate of Registration No. OCN 3RC0000537738 which was issued by BIR Revenue District Office (RDO) No. 41 following petitioner's transfer from RDO 43A (Pasig) due to change of address.[4]

Petitioner adopts the fiscal year of October 1 of the prior year to September 30 of the current year.[5]

For the fiscal year (FY) period January 1, 2010 to September 30, 2010, petitioner filed with the BIR its Quarterly Value-added tax (VAT) Returns as follows:

Period Covered	Taxable Quarter	Date Filed
Jan-Mar 2010	2nd Quarter FY 2010	April 25, 2010
Apr-Jun 2010	3rd Quarter FY 2010	July 26, 2010
Jul-Sep 2010	4th Quarter FY 2010	October 23, 2010[6]

Subsequently, petitioner amended the above returns and filed its final Amended Quarterly VAT Returns[7] on March 22, 2012.

[2] Par. 2, *Ibid.*
[3] Par. 3, *Id.*, pp. 78-79
[4] Par. 4, *Id.*, p. 79
[5] Par. 5, *Id.*, p. 79
[6] Par. 10, Statement of Facts , Petition for Review, Docket, (Vol .I), p. 7; p.2, Statement of Facts, Respondent's Memorandum, Docket (Vol. II), p. 963

During the period January to December 2010, petitioner was substantially engaged in zero-rated sales of services,[8] which were generated from rendering qualifying services to various non-resident affiliates the consideration for which was paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bankgo Sentral ng Pilipinas.[9]

It, likewise, paid input taxes on its purchases of goods and services attributable to its VATable and zero-rated sales. Input taxes in the amount of ₱6,054,530.95 came from purchases/importations of capital goods.[10]

As shown in petitioner's Quarterly VAT Returns for the 2nd to the 4th quarters of FY 2010,[11] as well as in the succeeding Quarterly VAT Returns (1st quarter of FY 2011 until the 2nd quarter of 2012),[12] the input taxes attributable to petitioner's zero-rated transactions and purchases/importations of capital goods in the total amount of 36,959,792.49 remained under the "Total Available Input" and were not offset against any input VAT.

After applying input taxes attributable to petitioner's zero-rated transactions and those paid on purchases/importations of capital goods to the extent allowable for the period against its output VAT liability of ₱2,028,674.30, the total unutilized input VAT for the claim period January to September 2010 amounted to ₱36,959,792.49.[13]

On March 23, 2012, petitioner filed its claim for refund or issuance of tax credit with the DOF-OSS, including its complete supporting documents,[14] for its unutilized input VAT arising from domestic purchases of goods and services, as well as purchases/importations of capital goods, attributable to zero-rated a

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[7] Exhibits "I-2", "I-4" and "I-6"; Judicial Affidavit of Anna Mae Santos dated June 4, 2013
[8] Exhibits "HH-1" to "HH-736", "II-1" to "II-712" and "OO-1" to "OO-19"
[9] Exhibits "D" to "D-2", "G", "G-2" to "G-3", "K" to "K-1", "L", "M" to "M-1", "N", "O", "U-3" to "U-4", "JJ-1" to "JJ-694", "KK-1" to "KK-66", "LL-1" to "LL-60", "MM-1" to "MM-95", and "PP-1; Judicial Affidavit of Fredieric Landicho dated October 22, 2013
[10] Exhibits "I-2", "I-4", "I-6", "U-3", "Q", "F" to "F-2", "V-1" to V-58", "X-1" to "X-50", "Z-1" to "Z-63; Judicial Affidavit of Anna Mae Santos dated June 4, 2013
[11] Exhibits "I-2", "I-4" and "I-6"
[12] Exhibits "I-8", "I-10", "I-12, "I-14", "I-16" and "I-18"
[13] Par. 15, Statement of Facts , Petition for Review, Docket, (Vol .I), p. 8; p. 3, Statement of Facts, Respondent's Memorandum, Docket (Vol. II), p. 964
[14] Exhibits "J" to "J-3"

transactions for the period January to September 2010 in the aggregate amount of ₱36,959,792.49.[15]

Asserting respondent's inaction on its administrative claim within the mandatory period of 120-days, petitioner filed, on August 17, 2012, its judicial claim for refund with this Court *via* the instant Petition for Review[16].

After asking for an extension of time, respondent filed her Answer[17] on October 15, 2012, raising therein the following special and affirmative defenses:

> "3. She reiterates and re-pleads the preceding paragraphs of this Answer as part of her Special and Affirmative Defenses;
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> 4. Petitioner's claim for the issuance of tax refund/tax credit certificate is subject to administrative investigation/examination by respondent's Bureau;
>
> 5. Taxes paid and collected by the BIR are presumed to have been paid in accordance with law, rules and regulations and the burden to prove otherwise is incumbent upon the petitioner;
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> 6. Petitioner must prove it is entitled to a claim for refund under the strictest terms;
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> 7. Petitioner must prove that it paid the alleged VAT input taxes for the periods in question;
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> 8. Petitioner must prove that the same alleged VAT input taxes were not utilized against any output tax liability;

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[15] Par. 18, Statement of Facts , Petition for Review, Docket, (Vol .I), p. 9; p. 3, Statement of Facts, Respondent's Memorandum, Docket (Vol. II), p. 964
[16] Docket (Vol. I), pp. 5-15
[17] *Ibid.*, pp. 49-53

9. Petitioner must prove that the alleged VAT input taxes for the periods in question are attributable to its alleged VAT zero-rated export sales;

10. Petitioner must prove that the administrative and judicial claims were filed within the period prescribed by law;

11. Petitioner's assertion that its zero-rated export sales were paid for in acceptable foreign currency and accounted for in accordance with the rules of the Bankgo Sentral ng Pilipinas (BSP) cannot be accorded weight. Plain allegations without any evidentiary documents to support its claim will not justify petitioner's application for tax refund;

12. Petitioner must prove that its sales are VAT zero-rated as contemplated under Section 112(A) of the 1997 Tax Code;

13. Moreover, in order to validly claim for tax credit/refund, it is imperative for petitioner to prove its compliance with the following, viz:

a. The registration requirements of a value-added taxpayer under the pertinent provision of the 1997 NIRC, as amended, and its implementing revenue regulations;

b. The invoicing and accounting requirements for VAT-registered persons, as well as the filing and payment of VAT pursuant to the provisions of Section 113 and 114 of the 1997 NIRC, as amended. 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 tax of the taxpayer claimant (Revenue Memorandum Circular No. 42-2003);

c. The submission of complete documents in support of the administrative claim for tax refund pursuant to Section 112 (C) of the 1997 NIRC, as amended, otherwise, there would be no sufficient compliance with regard to the filing of administrative claim for tax credit/refund which is a condition *sine qua non* prior to the filing of the *[sic]* such claim;

d. That the input taxes of Php 36,959,792.49 allegedly representing unutilized input VAT from its purchases of goods and services from VAT registered suppliers were:

i. Paid by the petitioner;
ii. Attributable to its zero-rated or effectively zero-rated sales; and
iii. Such input taxes paid should not have been applied against any output tax.

e. That petitioner's claim for tax credit/refund allegedly representing unutilized input VAT in the amount of Php 36,959,792.49 was filed within two (2) years after the close of the taxable quarter when the sales were made in accordance with Section 112 (A) of the 1997 NIRC, as amended.

14. In an action for tax credit/refund, the burden of proof rests upon the taxpayer to establish by sufficient and competent evidence its entitlement to a claim for refund;

15. A tax credit or refund, like tax exemption, is strictly construed against the taxpayer. The taxpayer claiming the tax credit or refund has the burden of proving that he is entitled to the refund or credit, in this case VAT input tax, by submitting evidence that he has complied with the requirements laid down in the tax code and the BIR's revenue regulations under which such privilege of credit or refund is accorded." *(Citations Omitted)*

On October 16, 2012, a Notice of Pre-Trial Conference[18] was issued by this Court setting the case for the pre-trial conference on November 22, 2012 at 9:00 a.m.

On November 20, 2012, respondent filed her Respondent's Pre-Trial Brief,[19] while petitioner filed its Pre-Trial Brief for Petitioner[20] on November 16, 2012.

Thereafter, the parties submitted their Joint Stipulation of Facts and Issue[21] on December 12, 2012. After finding everything in order, this Court issued a Pre-Trial Order[22] on January 3, 2013, thereby declaring the pre-trial terminated and ordering petitioner to proceed with the initial presentation of its evidence.

Petitioner presented and offered the testimony of its Tax Accountant, **Ms. Pamela B. Ariaga**, as its first witness, to prove, among others, that its administrative and judicial claims for the issuance of a tax credit certificate were filed within the period prescribed in Section 112 (A) and (C) of the National Internal Revenue Code (NIRC) of 1997, as amended.

Thereafter, petitioner presented its Tax and Compliance Manager, **Atty. Raquel Dujunco**, who testified that petitioner is engaged in providing qualifying services of general administration and planning; business planning and coordination; sourcing/procurement of raw materials and components; training and personnel management; logistics services and product development; technical support and maintenance; data processing and communication; and business development to its affiliates in the Philippines and abroad. She further testified that during the period of January to September 2010, petitioner rendered qualifying services to its various non-resident affiliates which have been paid for in acceptable foreign currency and duly accounted for in accordance with the BSP rules and regulations.

For its third witness, petitioner offered the testimony of its Accounting Manager, **Ms. Anna Mae Santos**, to prove, among others that petitioner incurred or paid input VAT on its domestic purchases of

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[18] *Id.*, p. 54
[19] *Id.*, pp. 55-58
[20] *Id.*, pp. 59-71
[21] *Id.*, pp. 78-86
[22] *Id.*, pp. 88-92

goods and services, importation of goods, and purchases and importation of capital goods that were used in rendering qualifying services to petitioner's non-resident affiliates during the 2nd to 4th quarter of FY 2010.

On June 5, 2013, petitioner filed a Manifestation/Submission (On Filing of Motion to Avail of the Provisions of Section 5, Rule 12 of the Revised Rules of the Court of Tax Appeals with attached Judicial Affidavit for Petitioner)[23], praying that **Atty. Fredieric B. Landicho**, a tax partner of Navarro, Amper & Co., be commissioned as an independent certified public accountant (ICPA) of the case, who shall conduct the audit and examination of petitioner's books of accounts and testify as to the correctness of his examination and findings in his report.

During the June 10, 2013 hearing, this Court granted petitioner's Motion to Commission an ICPA and ordered the ICPA to submit his ICPA report within thirty (30) days therefrom. In compliance, the ICPA submitted his report on July 10, 2013.

On October 16, 2013, petitioner filed a Formal Offer of Evidence with Omnibus Motion[24], offering Exhibits "C" to "D", "F" to "Q", and "U" to "PP", all inclusive of their sub-markings. Subsequently, on March 17, 2014, petitioner filed a Supplemental Formal Offer of Evidence[25], offering the Report of the ICPA dated October 16, 2013, marked as Exhibits "U-3" and "U-4".

In the Resolution[26] dated April 25, 2014, this Court admitted Exhibits "U-3" and "U-4", and set the initial presentation of evidence for the respondent on May 5, 2014 at 9:00 a.m.

However, during the May 5, 2014 hearing, respondent's counsel manifested that considering that there was no audit report forwarded by the BIR, she will not be presenting anymore evidence and will rest her case.

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[23] *Id.*, pp. 499-501
[24] *Id.*, pp. 557-591
[25] Docket (Vol. II), pp. 616-618
[26] *Ibid.*, p. 905

On June 10, 2014, this Court issued a Resolution[27], admitting petitioner's formally offered exhibits except for Exhibits "J-2", "J-3", "U-1" and "FF-4". This Court further ordered the parties to submit their respective memoranda within thirty (30) days therefrom.

On June 26, 2014, petitioner filed a Motion for Reconsideration (of Resolution dated June 10, 2014) with Motion to Defer Submission of Memorandum[28], praying for the reconsideration of the denial of Exhibits "J-2", "J-3" and "U-1", and that they be admitted as secondary evidence. Petitioner further prays that it be given a period of thirty (30) days from receipt of the resolution of its Motion for Reconsideration within which to file its Memorandum.

Accordingly, this Court granted petitioner's Motions by admitting the previously denied exhibits, thereby forming them as part of the records of the case; and giving the parties a period of thirty (30) days upon receipt thereof within which to submit their respective memoranda.[29]

On October 10, 2014, petitioner submitted its Memorandum,[30] while respondent submitted her Memorandum[31] on October 21, 2014. With the filing of the parties' respective memoranda, this Court in the Resolution[32] dated October 22, 2014, considered the instant case submitted for decision.

The sole issue stipulated[33] by the parties for this Court's resolution is whether or not petitioner is entitled to a refund or tax credit of its unutilized input VAT arising from purchases of goods and services, as well as purchases/importations of capital goods, attributable to zero-rated sales for the 2nd quarter until the 4th quarter of its fiscal year 2010, or for the period from January to September 2010 in the amount of ₱36,959,792.49.

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[27] *Id.*, pp. 909-910
[28] *Id.*, pp. 913-920
[29] Resolution dated July 1, 2014 and August 20, 2014, respectively, Docket (Vol. II), pp. 922; 925-928
[30] Docket (Vol. II), pp. 937-961
[31] *Ibid.*, pp. 962-970
[32] *Id.*, p. 971
[33] Stipulation of Issue, JSFI, Docket (Vol. I), p. 79; Stipulated Issue, Pre-Trial Order, Docket (Vol. I), p. 89

After consideration of all the arguments and evidence presented, this Court finds the instant petition partially meritorious.

In claiming input VAT refund or tax credits for zero-rated or effectively zero-rated VAT, Section 112(A) and (C) of the National Internal Revenue Code (NIRC) of 1997, as amended, respectively provide that:

> "**SEC. 112.** ***Refunds or Tax Credits of Input Tax. -***
> *(A) Zero-Rated or Effectively Zero-Rated Sales. -* Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: Provided, however, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108 (B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): Provided, further, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: Provided, finally, That for a person making sales that are zero-rated under Section 108 (B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.
>
> *xxx xxx xxx*
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> *(C) Period within which Refund or Tax Credit of Input Taxes shall be Made. -* In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.

In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals."

Based from the above provision and pertinent jurisprudence[34] over the matter, a taxpayer engaged in zero-rated or effectively zero-rated transactions is entitled to claim a refund or tax credit of input taxes attributable to such sales upon compliance with the following requisites:

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

Since the instant case essentially involves technical substantiation, this Court deems it best to first discuss the timeliness of petitioner's claim both in the administrative and judicial levels. Needless to state, to inquire into the existence of jurisdiction over the subject matter is the primary concern of the court, for thereon would depend the validity of its entire proceedings.[35]

In disputing petitioner's claim, respondent stresses that petitioner must prove, among others, that the administrative and judicial claims were filed within the period prescribed by law, and the submission of

[34] *citing* among others Taganito Mining Corporation vs. CIR, G.R. No. 196113, October 8, 2013; San Roque Power Corporation vs. CIR, G.R. No. 180345, November 25, 2009; Hedcor Sibulan, Inc. vs. CIR, CTA EB Case No. 890, September 17, 2013
[35] Commissioner of Internal Revenue vs. Villa, *et al.*, G.R. No. L-23988, January 2, 1968

complete documents in support of the administrative claim for tax refund, otherwise, there would be no sufficient compliance with regard to the filing of administrative claim which is a condition *sine qua non* prior to the filing of such claim.[36]

Verily, in applying Section 112(C) of the NIRC of 1997, as amended, the Supreme Court, in the case of *COMMISSIONER OF INTERNAL REVENUE vs. AICHI FORGING COMPANY OF ASIA, INC.*[37] exhaustively explained the significance of the period mentioned therein in relation to the validity of filing administrative and judicial claims for refund. It elucidated as follows:

> "The pivotal question of when to reckon the running of the two-year prescriptive period, however, has already been resolved in Commissioner of Internal Revenue v. Mirant Pagbilao Corporation, where we ruled that Section 112(A) of the NIRC is the applicable provision in determining the start of the two-year period for claiming a refund/credit of unutilized input VAT, and that Sections 204(C) and 229 of the NIRC are inapplicable as 'both provisions apply only to instances of erroneous payment or illegal collection of internal revenue taxes. We explained that:
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> The above proviso [Section 112 (A) of the NIRC] clearly provides in no uncertain terms that <u>unutilized input VAT payments not otherwise used for any internal revenue tax due the taxpayer must be claimed within two years reckoned from the close of the taxable quarter when the relevant sales were made pertaining to the input VAT regardless of whether said tax was paid or not</u>. *xxx.*
>
> *xxx* *xxx* *xxx*
>
> Section 112(D) of the NIRC clearly provides that the CIR has '120 days, from the date of the submission of the complete documents in support of the application [for tax refund/credit],' within which to grant or deny the claim. In case of full or partial denial by the CIR, the taxpayer's recourse is to file an appeal before the CTA within 30 days from receipt of the decision of the CIR. However, <u>if after the</u> a

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[36] Par. 10 and 13(c), Answer, Docket (Vol. I), pp. 50-51
[37] G.R. No. 184823, October 6, 2010

> <u>120-day period the CIR fails to act on the application for tax refund/credit, the remedy of the taxpayer is to appeal the inaction of the CIR to CTA within 30 days</u>.
>
> *xxx* *xxx* *xxx*
>
> *xxx* Subsection (A) of the said provision states that 'any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two 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.' The phrase 'within two (2) years *x x x* apply for the issuance of a tax credit certificate or refund' refers to applications for refund/credit filed with the CIR and not to appeals made to the CTA. This is apparent in the first paragraph of subsection (D) of the same provision, which states that the CIR has '120 days from the submission of complete documents in support of the application filed in accordance with Subsections (A) and (B)' within which to decide on the claim.
>
> In fact, applying the two-year period to judicial claims would render nugatory Section 112(D) of the NIRC, which already provides for a specific period within which a taxpayer should appeal the decision or inaction of the CIR. The second paragraph of Section 112(D) of the NIRC envisions two scenarios: (1) when a decision is issued by the CIR before the lapse of the 120-day period; and (2) <u>when no decision is made after the 120-day period. In both instances, the taxpayer has 30 days within which to file an appeal with the CTA. As we see it then, the 120-day period is crucial in filing an appeal with the CTA</u>." *(Underscoring Ours)*

As gleaned in the above-cited case, the two (2) year prescriptive period is reckoned from the close of the taxable quarter when the sales were made. In the instant case, the earliest period covered by the subject claim is the 2nd quarter of FY 2010 which closed on March 31, 2010. Counting therefrom, petitioner had two years or until March 31, 2012 within which to file its administrative claim with the respondent. Evidently, petitioner seasonably filed its claim on March 23, 2012.[38]

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[38] Exhibits "J" and "J-1"

Also, the term "complete documents" under Section 112(C) of the NIRC of 1997, as amended, should be understood to refer to those documents that are necessary to support the application for refund or tax credit certificate, as determined by the taxpayer. The BIR examiner can require the taxpayer to submit additional documents but the examiner cannot demand what type of supporting documents should be submitted. Otherwise, the taxpayer will be at the mercy of the examiner who may require the production of documents that the taxpayer cannot submit. Moreover, it is basic that respondent ought to know the tax records of all taxpayers.[39]

Records reveal that on March 23, 2012, petitioner submitted its letter[40] stating that the pertinent documents are transmitted to the DOF-OSS as a mandatory requirement for VAT refund/credit claims.

Further, considering that the records do not show that a written notice was sent by the BIR to inform petitioner that the supporting documents are incomplete or to require petitioner to submit additional documents, it can be surmised that on March 23, 2012, petitioner submitted the complete documents required by respondent in order for petitioner to claim a refund or tax credit.

From the date of submission of petitioner's documents in support of its claim, respondent had one hundred twenty (120) days or until July 21, 2012 to act on petitioner's administrative claim. Adding thirty (30) days thereon, or until August 20, 2012, within which to appeal its judicial claim *via* the instant Petition for Review, petitioner's act of filing the instant Petition on August 17, 2012, was well within the period prescribed by law.

Having settled that, this Court shall now proceed to determine the merit of petitioner's claim for refund/tax credit.

Petitioner submits that the subject sales of services to its various non-resident affiliates are subject to zero percent VAT pursuant to Section 108(B)(2) of the NIRC of 1997, as amended, which reads as follows:

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[39] Diageo Philippines, Inc. vs. Commissioner of Internal Revenue, CTA Case Nos. 7846 and 7865, January 16, 2012

[40] Exhibit "J-1"

> "**SEC. 108.** ***Value-added Tax on Sale of Services and Use or Lease of Properties.*** –
>
> *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:
>
> *xxx xxx xxx*
>
> (2) Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);"

In connection with this, the Supreme Court held in the case of *COMMISSIONER OF INTERNAL REVENUE VS. BURMEISTER AND WAIN SCANDINAVIAN CONTRACTOR MINDANAO, INC.*[41], that in order for the sale of services to be VAT zero-rated under Section 108(B)(2) of the NIRC of 1997, as amended, the following requisites must be met:

(1) the services must be other than processing, manufacturing or repacking of goods;

(2) payment for such services must be in acceptable foreign currency accounted for in accordance with the BSP rules and regulations; and

(3) the recipient of such services is doing business outside the Philippines.

Anent the first requisite, it was undisputed that petitioner is a registered VAT taxpayer and with license issued by the Securities and Exchange Commission (SEC) to operate as a ROHQ in the Philippines

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

and to provide qualifying services of general administration and planning; business planning and coordination; sourcing/procurement of raw materials and components; corporate finance and advisory services; marketing control and sales promotion; training and personnel management; logistics services and product development; technical support and maintenance; data processing and communication; and business development, to its affiliates in the Philippines and abroad.[42] Clearly, based from the foregoing, the enumerated services are in no way the same as "processing, manufacturing or repacking of goods".

With regard to the second requisite, the services rendered by petitioner to its non-resident foreign affiliates were supported by "ZERO RATED SALES" official receipts[43] and invoices,[44] denominated in US Dollars which were inwardly remitted and accounted for in accordance with the BSP rules and regulations as evidenced by the Certification[45] and bank credit advices[46], issued by the Standard Chartered Bank.

And, as for the third requisite, to be considered as a non-resident foreign corporation doing business outside the Philippines, each entity must be supported at the very least by **both** SEC Certificate of Non-Registration **and** proof of incorporation or registration in a foreign country (e.g., Certificate of Incorporation, Memorandum and Articles of Association, and Certificate of Registration). Henceforth, only the following clients of petitioner shall be considered as non-resident foreign corporations doing business outside the Philippines:

Client	SEC Certificate of Non-Registration	Article of Incorporation / Certificate of Registration in a Foreign Country
Alber Corporation	MM-2	LL-2.1 to LL2.13
ASCO Controls BV	MM-5	LL-3.1 to LL-3.42
ASCO Joucomatic Ltd.	MM-6	LL-4.1 to LL-4.19
ASCO Power Technologies, L.P.	MM-9	LL-6.1 to LL-6.4
Closetmaid	MM-14	LL-8.1 to LL-8.11
Computational Systems, Inc.	MM-15	LL-9.1 to LL-9.12
Control Techniques Australia Pty. Limited	MM-16	LL-10.1 to LL-10.44
Control Techniques - America	MM-17	LL-11.1 to LL-11.13
EGS Electrical Group	MM-21	LL-14.1 to LL-14.8
Electric Reliability Services	MM-22	LL-15.1 to LL-15.17

[42] Pars. 3-4, Stipulation of Facts, JSFI, Docket, pp. 78-79
[43] Exhibit "HH-1 to HH-736"
[44] Exhibit "II-1 to II-712"
[45] Exhibits "K" and "PP-1"
[46] Exhibits "JJ-1 to JJ-694" and "K-1"

Emerson Electric Asia-Pacific	MM-28	LL-18.1 to LL-18.12
Emerson Electric Company	MM-29	LL-19.1 to LL-19.54
Emerson FZE	MM-33	LL-20.1 to LL-20.20
Emerson Hermetic Motors	MM-35	LL-21.1 to LL-21.5
Emerson Network Power (Australia) Pty. Ltd.	MM-37	LL-23.1 to LL-23.44
Emerson Network Power (Hong Kong) Co. Ltd.	MM-38	LL-24.1 to LL-24.41
Emerson Network Power (Malaysia) SDN BHD	MM-41	LL-25.1 to LL-25.38
Emerson Network Power (Singapore), Pte Ltd	MM-42	LL-26.1 to LL-26.36
Emerson Network Power Connectivity Solutions	MM-45	LL-28.1 to LL-28.10
Emerson Network Power Division / Emerson Japan, Ltd.	MM-46	LL-29.1 to LL-29.47 ; LL-30.1 to LL-30.33
Emerson Network Power Pakistan (PVT) Ltd.	MM-49	LL-31.1 to LL-31.41
Emerson Network Power S.R.L.	MM-50	LL-32.1 to LL-32.4
Emerson Network Power, Energy Systems, N.A., Inc.	MM-52	LL-34.1 to LL-34.6
Emerson Process Management (Australia)	MM-53	LL-36.1 to LL-36.45
Emerson Process Management Flow B.V.	MM-57	LL-38.1 to LL-38.11
Emerson Process Management Power and Water Solutions, Inc.	MM-61	LL-41.1 to LL-41.9
Emerson Process Management S.R.L.	MM-62	LL-42.1 to LL-42.8
Emerson Process Management Shared Services Ltd.	MM-63	LL-43.1 to LL-43.26
Emerson Process Management Valve Automation Inc. / EPM Valve	MM-64	LL-44.1 to LL-44.10
Emerson Tool Company	MM-66	LL-45.1 to LL-45.7
Fisher Rosemount Systems, Inc.	MM-70	LL-46.1 to LL-46.11
Insinkerator	MM-73	LL-48.1 to LL-48.5
Instrument & Valve Services Company	MM-75	LL-49.1 to LL-49.4; LL-50.1 to LL-50.9
Kato Engineering Inc.	MM-77	LL-52.1 to LL-52.12
Knaack L.L.C.	MM-78	LL-53.1 to LL-53.13
Kop-Flex Inc.	MM-79	LL-54.1 to LL-54.11
Liebert Corporation	MM-80	LL-55.1 to LL-55.31
Micro Motion Inc.	MM-84	LL-56.1 to LL-56.16
Mobrey Ltd.	MM-85	LL-57.1 to LL-57.28
Ridge Tool Company	MM-88	LL-59.1 to LL-59.27
Therm-O-Disc	MM-94	LL-60.1 to LL-60.28

Accordingly, petitioner's sales of services rendered to the aforementioned entities for the second, third, and fourth quarters of FY 2010 in the total amount of $7,888,548.86, with peso equivalent of ₱362,595,648.52 as presented below, qualify for VAT zero-rating pursuant to Section 108(B)(2) of the NIRC of 1997, as amended, *viz*:

Client	Invoice		Official Receipt		Inward Remittance		Zero-Rated Sales	
	Exhibit		Exhibit		Exhibit		in USD	in PhP
Insinkerator	II-	2	HH-	2	JJ-	66	3,180.57	148,278.33
Emerson Network Power, Energy Systems, N.A., Inc.	II-	7	HH-	8	JJ-	88	51,108.51	2,382,681.29
Kato Engineering Inc.	II-	10	HH-	11	JJ-	94	7,993.96	372,678.81
Micro Motion Inc.	II-	11	HH-	12	JJ-	96	43,530.46	2,029,392.22
Emerson Hermetic Motors	II-	12	HH-	13	JJ-	97	5,520.88	257,383.70
Emerson FZE	II-	20	HH-	21	JJ-	110	33,016.40	1,539,226.22
Emerson Network Power Division / Emerson Japan, Ltd.	II-	21	HH-	22	JJ-	109	5,406.28	252,041.04
Knaack L.L.C.	II-	32	HH-	33	JJ-	125	17,535.47	817,504.49
Closetmaid	II-	33	HH-	34	JJ-	126	11,908.00	555,151.56
Emerson Electric Asia-Pacific	II-	36	HH-	37	JJ-	129	478,453.85	22,305,542.41
Emerson Electric Co.	II-	37	HH-	38	JJ-	130	715,803.02	33,370,772.58
Therm-O-Disc	II-	38	HH-	39	JJ-	132	44,138.43	2,057,735.81
Kato Engineering Inc.	II-	39	HH-	40	JJ-	133	7,258.70	335,429.75
Asco Power Technologies, L.P.	II-	49	HH-	51	JJ-	152	38,099.67	1,776,208.52
Emerson Network Power, Energy Systems, N.A., Inc.	II-	51	HH-	53	JJ-	154	11,891.71	549,524.48
Micro Motion Inc.	II-	53	HH-	56	JJ-	159	44,227.86	2,043,801.25
Emerson Network Power Connectivity Solutions	II-	56	HH-	59	JJ-	162	11,291.42	521,784.65
Emerson Hermetic Motors	II-	59	HH-	62	JJ-	165	6,550.24	302,691.31
Emerson Network Power (Malaysia) SDN BHD	II-	69	HH-	73	JJ-	175	47,960.47	2,216,287.85
Emerson Network Power Division / Emerson Japan, Ltd.	II-	70	HH-	74	JJ-	176	8,823.32	407,731.97
Emerson Network Power (Hong Kong) Co. Ltd.	II-	73	HH-	78	JJ-	181	163,199.16	7,608,353.00
Emerson Process Management Shared Services Ltd.	II-	79	HH-	84	JJ-	190	150,986.44	6,977,192.10
Emerson Tool Company	II-	82	HH-	87	JJ-	193	6,512.47	300,945.93
Ridge Tool Company	II- II-	85 86	HH-	91	JJ-	198	47,937.02	2,234,826.27
Emerson Electric Asia-Pacific	II-	96	HH-	103	JJ-	209	535,848.01	24,761,922.35
Emerson Network Power Division / Emerson Japan, Ltd.	II-	103	HH-	110	JJ-	247	6,165.54	284,650.96
Emerson Process Management (Australia)	II-	106	HH-	113	JJ-	252	23,652.09	1,092,980.11
Emerson Process Management (Australia)	II-	107	HH-	114	JJ-	252	20,924.71	966,053.06
Emerson Hermetic Motors	II-	109	HH-	116	JJ-	251	6,524.64	301,229.91
Emerson Network Power	II-	116	HH-	124	JJ-	260	27,033.27	1,248,073.36

(Singapore) Pte Ltd								
Emerson Network Power (Malaysia) SDN BHD	II-	118	HH-	127	JJ-	261	38,206.50	1,763,919.60
Emerson Network Power S.R.L.	II-	124	HH- HH-	133 134	JJ-	267	4,332.45	201,979.04
Ridge Tool Company	II-	126	HH-	136	JJ-	266	79,268.26	3,659,660.99
Micro Motion Inc.	II-	127	HH-	137	JJ-	270	46,870.90	2,163,938.05
Emerson Electric Asia-Pacific	II-	132	HH-	143	JJ-	278	514,975.49	23,775,414.17
Emerson Network Power (Australia) Pty. Ltd.	II-	141	HH-	153	JJ-	326	56,961.08	2,632,212.52
Mobrey Ltd.	II-	146	HH-	158	JJ-	334	3,785.36	174,762.69
Emerson Network Power S.R.L.	II-	147	HH-	159	JJ-	341	3,941.31	182,130.77
Closetmaid	II-	153	HH-	167	JJ-	282	16,590.51	765,951.50
Insinkerator	II-	158	HH- HH-	173 174	JJ- JJ-	295 296	6,004.70	277,481.51
Asco Power Technologies, L.P.	II-	164	HH-	180	JJ-	301	69,244.85	3,196,899.70
Therm-O-Disc	II-	165	HH-	181	JJ-	300	41,576.34	1,919,498.54
Emerson Network Power, Energy Systems, N.A., Inc.	II-	166	HH-	182	JJ-	302	27,148.82	1,253,408.08
Emerson Network Power (Australia) Pty. Ltd.	II-	174	HH- HH-	190 191	JJ-	408	197,790.69	9,131,610.47
Emerson Network Power S.R.L.	II-	175	HH-	192	JJ-	416	8,406.40	388,107.10
Emerson Network Power Connectivity Solutions	II-	181	HH-	200	JJ-	305	10,611.72	489,922.42
Subtotal - 2nd Quarter							***3,708,197.95***	***171,994,972.44***
Emerson Hermetic Motors	II-	226	HH-	237	JJ-	314	5,743.65	261,550.54
Emerson Network Power (Singapore) Pte. Ltd.	II-	227	HH-	240	JJ-	319	24,233.97	1,103,550.53
Emerson Network Power Division / Emerson Japan, Ltd.	II-	230	HH-	244	JJ-	325	5,848.31	266,316.48
Emerson Network Power (Malaysia) SDN BHD	II-	231	HH-	245	JJ-	328	36,372.15	1,656,290.96
Micro Motion, Inc.	II-	234	HH-	248	JJ-	332	47,250.14	2,151,645.69
Emerson Tool Company	II-	240	HH-	254	JJ-	342	7,984.84	363,608.37
Insinkerator	II-	244	HH-	258	JJ-	346	5,255.59	233,581.75
Therm-O-Disc	II-	245	HH-	259	JJ-	347	52,210.25	2,377,515.91
Emerson Electric Asia-Pacific	II-	249	HH-	263	JJ-	354	505,735.77	23,029,861.71
Insinkerator	II-	255	HH-	269	JJ-	359	556.66	25,348.82
Knaack L.L.C.	II-	263	HH-	277	JJ-	368	28,883.30	1,315,268.65
Knaack L.L.C.	II-	264	HH-	278	JJ-	368	24,964.33	1,109,525.67
Emerson Process Management (Australia)	II-	265	HH-	279	JJ-	369	20,432.68	930,449.90
Asco Joucomatic Ltd.	II-	269	HH-	284	JJ-	376	5,886.85	268,071.49
Kato Engineering Inc.	II-	270	HH-	285	JJ-	377	7,401.31	337,035.97
Kato Engineering Inc.	II-	271	HH-	286	JJ-	377	9,185.24	408,232.85
Emerson Network Power (Australia) Pty. Ltd.	II-	275	HH-	291	JJ-	492	153,923.26	7,009,255.82
Emerson Network Power (Singapore) Pte. Ltd.	II-	277	HH-	293	JJ-	494	22,883.57	1,052,602.11

Emerson Network Power (Hong Kong) Co. Ltd.	II-	279	HH-	295	JJ-	496	138,651.76	6,313,832.34
Emerson Network Power (Hong Kong) Co. Ltd.	II-	280	HH-	296	JJ-	496	151,263.04	6,722,801.11
Asco Controls BV	II-	282	HH-	298	JJ-	502	1,442.52	65,688.52
Asco Controls BV	II-	284	HH-	300	JJ-	502	4,923.58	218,825.76
Emerson Network Power (Malaysia) SDN BHD	II-	285	HH-	301	JJ-	503	38,122.55	1,694,335.39
Emerson Process Management (Australia)	II-	287	HH-	303	JJ-	505	21,767.25	1,001,253.45
Emerson Electric Asia-Pacific	II-	290	HH-	306	JJ-	510	160,278.06	7,372,495.85
Control Techniques - AU	II-	291	HH-	307	JJ-	515	1,411.66	64,933.76
Emerson Tool Company	II-	292	HH-	308	JJ-	511	7,253.80	333,661.45
Closetmaid	II-	296	HH-	312	JJ-	517	36,199.12	1,665,092.91
Therm-O-Disc	II-	297	HH-	313	JJ-	519	50,170.72	2,307,760.81
Asco Power Technologies, L.P.	II-	309	HH-	326	JJ-	538	85,308.64	3,924,040.47
Micro Motion, Inc.	II-	310	HH-	328	JJ-	542	45,389.74	2,087,844.52
Control Techniques - America	II-	316	HH-	334	JJ-	298	6,412.49	292,007.74
Emerson Network Power, Energy Systems, N.A., Inc.	II-	317	HH-	335	JJ-	302	27,148.82	1,236,285.05
Asco Joucomatic Ltd.	II-	319	HH-	337	JJ-	379	4,827.04	214,535.09
Emerson Network Power, Energy Systems, N.A., Inc.	II-	320	HH-	338	JJ-	382	14,148.98	628,843.49
Emerson Network Power Connectivity Solutions	II-	322	HH-	341	JJ-	386	14,697.71	653,231.49
Emerson Hermetic Motors	II-	324	HH-	343	JJ-	388	10,634.05	472,624.40
Micro Motion, Inc.	II-	329	HH-	348	JJ-	393	48,756.25	2,166,944.23
Emerson Network Power Division / Emerson Japan, Ltd.	II-	331	HH-	350	JJ-	396	5,879.64	261,317.31
Mobrey, Ltd.	II-	335	HH-	354	JJ-	399	3,186.70	145,113.84
Emerson FZE	II- II-	336 337	HH- HH-	355 356	JJ-	400	63,086.42	2,872,787.76
Emerson Network Power (Singapore) Pte. Ltd.	II-	342	HH-	361	JJ-	406	26,052.96	1,157,909.22
Emerson Process Management (Australia)	II-	353	HH-	372	JJ-	415	26,515.97	1,178,487.44
Closetmaid	II- II-	354 355	HH- HH-	373 374	JJ-	417	66,940.15	3,048,276.37
Emerson Tool Company	II-	357	HH-	376	JJ-	420	7,563.37	336,149.74
Ridge Tool Company	II-	358	HH-	377	JJ-	421	6,795.06	302,002.64
Therm-O-Disc	II-	367	HH-	386	JJ-	430	57,716.69	2,565,185.97
Asco Power Technologies, L.P.	II-	374	HH-	393	JJ-	381	66,585.60	3,032,131.11
Kato Engineering Inc.	II-	381	HH-	402	JJ-	450	7,245.90	333,298.07
Knaack L.L.C.	II-	390	HH-	412	JJ-	461	23,604.02	1,085,741.49
Asco Joucomatic Ltd.	II-	392	HH-	414	JJ-	462	4,533.41	208,528.52
Emerson Network Power Connectivity Solutions	II-	393	HH-	415	JJ-	467	8,612.97	396,180.77
Emerson Network Power Division / Emerson Japan, Ltd.	II-	396	HH-	418	JJ-	471	5,480.51	252,093.38
Emerson Hermetic Motors	II-	403	HH-	425	JJ-	474	5,121.29	235,569.92
Mobrey, Ltd.	II-	405	HH-	427	JJ-	477	4,557.18	202,541.31
Insinkerator	II-	410	HH-	434	JJ-	482	2,350.33	108,110.86

Emerson FZE	II-	411	HH-	435	JJ-	498	48,430.11	2,227,695.95
Emerson Network Power S.R.L.	II-	412	HH-	436	JJ-	499	11,562.93	526,545.07
Mobrey, Ltd.	II-	422	HH-	447	JJ-	561	3,491.43	160,599.36
Emerson Network Power (Malaysia) SDN BHD	II-	423	HH-	448	JJ-	562	47,434.93	2,181,919.50
Emerson Network Power (Australia) Pty. Ltd.	II-	426	HH-	451	JJ-	573	193,597.98	8,604,353.81
Emerson Network Power S.R.L.	II-	436	HH-	464	JJ-	591	13,825.76	614,478.16
Emerson Network Power, Energy Systems, N.A., Inc.	II-	438	HH-	466	JJ-	603	1,244.88	57,262.19
Emerson Network Power Connectivity Solutions	II-	442	HH-	471	JJ-	305	11,899.83	541,886.60
Subtotal - 3rd Quarter							***2,556,875.67***	***115,972,917.38***
Insinkerator	II-	464	HH- HH- HH-	476 477 478	JJ- JJ- JJ-	526 527 528	92,520.42	4,242,110.29
Micro Motion, Inc.	II-	470	HH-	484	JJ-	542	50,032.14	2,294,000.14
Emerson Network Power Division / Emerson Japan, Ltd.	II-	480	HH-	493	JJ-	554	6,796.09	311,604.33
Emerson FZE	II-	481	HH-	494	JJ-	559	48,956.45	2,244,679.18
Emerson Electric Asia-Pacific	II-	485	HH-	500	JJ-	563	154,875.21	7,101,110.46
Emerson Network Power (Singapore) Pte. Ltd.	II-	486	HH-	502	JJ-	566	30,525.54	1,399,612.19
Emerson Process Management (Australia)	II-	492	HH-	508	JJ-	572	22,674.68	1,039,646.10
Emerson Network Power Connectivity Solutions	II-	500	HH-	516	JJ-	583	14,619.38	670,306.32
Emerson Tool Company	II-	501	HH-	517	JJ-	586	7,454.75	341,804.24
Emerson Network Power Division / Emerson Japan, Ltd.	II-	508	HH-	525	JJ-	637	6,280.16	291,017.59
Mobrey, Ltd.	II-	509	HH-	526	JJ-	638	4,224.32	193,687.31
Emerson Hermetic Motors	II-	512	HH-	529	JJ-	645	6,882.87	318,946.69
Emerson Tool Company	II-	513	HH-	530	JJ-	641	6,620.41	306,784.50
Emerson Process Management (Australia)	II-	520	HH-	537	JJ-	646	27,666.09	1,282,024.48
Therm-O-Disc	II-	527	HH-	545	JJ-	652	54,874.95	2,542,861.28
Micro Motion, Inc.	II-	529	HH-	548	JJ-	654	51,115.70	2,368,660.65
Emerson Network Power (Hong Kong) Co. Ltd.	II-	530	HH-	549	JJ-	655	192,604.90	8,831,036.75
Closetmaid	II-	532	HH-	551	JJ-	657	38,160.61	1,768,332.14
Emerson FZE	II-	535	HH-	555	JJ-	660	31,951.85	1,480,623.17
Emerson Network Power (Malaysia) SDN BHD	II-	536	HH-	556	JJ-	661	37,469.91	1,718,015.23
Emerson Network Power (Malaysia) SDN BHD	II-	537	HH-	557	JJ-	661	38,652.73	1,791,136.59
Control Techniques - AU	II-	541	HH-	561	JJ-	666	1,385.33	64,195.08
Control Techniques America	II-	545	HH-	566	JJ-	671	3,273.47	151,689.98
Emerson Electric Asia-Pacific	II-	549	HH-	570	JJ-	675	138,928.56	6,437,838.33
Emerson Network Power (Australia) Pty. Ltd.	II-	556	HH-	579	JJ-	682	225,335.60	10,331,756.69

Insinkerator	II-	561	HH-	584	JJ-	686	2,339.91	105,591.60
Micro Motion, Inc.	II-	581	HH-	604	JJ-	687	71,655.40	3,233,546.66
Emerson Process Management Flow B.V.	II-	585	HH-	608	JJ-	501	15,064.28	679,795.97
Kato Engineering, Inc.	II-	635	HH-	660	JJ-	599	13,366.11	612,843.23
Insinkerator	II-	638	HH- HH-	664 665	JJ- JJ-	605 606	68,714.95	3,184,195.81
Knaack, L.L.C.	II-	647	HH-	678	JJ-	619	22,881.19	1,049,114.69
Knaack, L.L.C.	II-	648	HH-	679	JJ-	619	20,871.88	967,186.22
Asco Power Technologies, L.P.	II-	649	HH-	680	JJ-	620	81,488.86	3,736,307.42
Emerson Network Power, Energy Systems, N.A., Inc.	II- II-	650 651	HH- HH-	681 682	JJ-	621	17,310.40	802,150.09
Control Techniques - AU	II-	655	HH-	687	JJ-	626	1,559.42	71,500.23
Asco Joucomatic Ltd.	II-	656	HH-	688	JJ-	627	5,096.29	233,667.60
Emerson Network Power Connectivity Solutions	II-	657	HH-	689	JJ-	629	9,244.43	428,379.49
Subtotal - 4th quarter							***1,623,475.24***	***74,627,758.70***
Grand Total							**7,888,548.86**	**362,595,648.52**

Thus, after finding that petitioner had valid VAT zero-rated sales for the second, third, and fourth quarters of FY 2010, the Court shall now determine the input VAT attributable thereto.

The Court commissioned ICPA verified petitioner's claim for refund or TCC in the aggregate amount of ₱36,959,792.49 [47] representing excess and unutilized input VAT paid for the second to fourth quarters of FY 2010, which was broken down as follows:

	2nd Quarter Exhibit I-2	**3rd Quarter Exhibit I-4**	**4th Quarter Exhibit I-6**	**Total**
Domestic Purchases of Goods Other than Capital Goods	₱ 10,904,965.79	₱ 11,903,696.83	₱ 11,428,157.11	₱ 34,236,819.73
Deferred on Capital Goods Exceeding ₱1Million from Previous Quarter	21,057,695.12	20,978,803.28	22,886,299.73	21,057,695.12
Purchase of Capital Goods exceeding ₱1Million	1,380,831.66	3,502,976.29	1,170,723.00	6,054,530.95
Less: Purchases of Capital Goods exceeding ₱1Million deferred for the succeeding period	20,978,803.28	22,886,299.73	22,360,579.00	22,360,579.00
Output Tax	377,859.80	840,224.93	810,589.57	2,028,674.30
Excess Input VAT	**₱ 11,986,829.49**	**₱ 12,658,951.74**	**₱ 12,314,011.27**	**₱ 36,959,792.50**

[47] Should be ₱36,959,792.50

As to the input VAT on Domestic Purchases of Goods Other Than Capital Goods, the ICPA found certain exceptions in the total amount of ₱15,757,333.62, while the amount of ₱18,266,519.50 is without exception, summarized as follows:

Annex	Exhibits	Description	Input VAT
a. Without exception			
3	W-1 to W-1395	Goods supported with original sales invoices	₱ 2,661,931.13
3	W-1396 to 1411	Goods supported with certified true copy of sales invoices	43,827.86
4	X-1 to X-50	Importation supported with customs declarations	77,052.50
5	Y-1 to Y-1593	Services supported with original ORs	14,251,365.51
5	Y-1594 to Y-1604	Services supported with certified true copy of ORs	74,969.99
5	Y-1605 to Y-1750	Services supported with certification of OR issuance and photocopy of ORs	1,157,372.51
		Sub-total	**18,266,519.50**
II. With certain exception			
7	AA-1	Goods not supported with sales invoices	141,223.22
7	AA-2 to AA-8	Goods supported with certified true copy of sales invoices dated out-of-period	44,108.60
7	AA-9 to AA-19	Goods supported with non-VAT documents	8,225.38
7	AA-20 to AA-60	Goods supported with original sales invoices but no address/ATP/signature of payee	8,295.81
7	AA-61 to AA-74	Goods supported with original sales invoices but not in the name of EEAL/different address	25,948.25
7	AA-75 to AA-175	Goods supported with original sales invoices but dated out-of-period	394,940.68
7	AA-176 to AA-186	Goods supported with original sales invoices with different address and dated out-of-period	2,092.85
7	AA-187	Goods supported with certified true copy of zero-rated sales invoice	2,571.43
7	AA-188 to AA-225	Goods supported with photocopy of sales invoices	20,571.16
7	AA-226 to AA-227	Goods supported with original ORs	7,056.80
7	AA-228	Goods supported with photocopy of sales invoice with different address	251.79
7	AA-229 to AA-231	Goods supported with photocopy sales invoices dated out of period	14,497.50
8	BB-1 to BB-59	Importations not supported with customs declarations	449,275.58
8	BB-60 to BB-64	Importations supported with customs declarations but no TIN/address	141.39
8	BB-65	Importation supported with customs declaration not in the name of EEAL	962.47
8	BB-66 to BB-97	Importations supported with customs declarations but undated	46,831.83
9	CC-1 to CC-2710	Services not supported with ORs	8,586,829.00
9	CC-2711 to CC-3000	Services supported with certification of OR issuances, no attached ORs	224,008.58
9	CC-3001 to CC-	Services supported with non-VAT documents	229,343.78

	3052		
9	CC-3053 to CC-3496	Services supported with original ORs but dated out-of-period	2,309,645.44
9	CC-3497 to CC-3578	Services supported with original ORs but no address/TIN/VAT breakdown	1,025,491.61
9	CC-3579 to CC-3583	Services supported with original ORs but no address/TIN, dated out-of-period	12,015.06
9	CC-3584 to CC-3586	Services supported with original ORs but no ATP	438,571.94
9	CC-3587 to CC-3598	Services supported with original ORs but not in the name of EEAL	52,795.44
9	CC-3599 to CC-3601	Services supported with original ORs but undated	63,101.15
9	CC-3602 to CC-3604	Services supported with original ORs but with different amount	97,947.72
9	CC-3605 to CC-3674	Services supported with photocopy of ORs	114,168.24
9	CC-3675 to CC-3695	Services supported with certified true copy/certification of ORs but no TIN/address	216,665.35
9	CC-3696 to CC-3704	Service supported with zero-rated/non-VAT OR	1,219,755.57
		Sub-total	**15,757,333.62**
		Grand Total	**₱ 34,023,853.12**

Also, by the ICPA's failure to account the remaining amount of ₱212,966.61, (₱34,236,819.73 less ₱34,023,853.12), the same shall be disallowed instantaneously.

Moreover, in addition to the disallowances found by the ICPA, further scrutiny of petitioner's supporting documents reveal that, the following input taxes amounting to ₱7,414,975.20[48] should also be disallowed for the reasons stated hereafter:

Findings	**Disallowed Input VAT**
1. Input tax on purchases of goods supported by "NON VAT" invoices	₱ 38,680.11
2. Input tax on purchases of goods supported by invoices not duly registered with the BIR	7,143.75
3. Input tax on purchases of goods supported by TIN invoices	5,866.51
4. Input tax on purchases of goods supported by ZERO RATED invoices	14,413.94
5. Input tax on purchases of goods not separately indicated in the invoices	29,936.54
6. Input tax on purchases of goods not supported by VAT invoices	44,186.32
7. Input tax on importations supported by official receipts not in the name of petitioner	35,316.40
8. Input tax on importations of goods supported by undated official receipts	5,595.00

[48] Details presented as Annex "A" of this Decision

9. Input tax on purchases of services not separately indicated in the official receipts	6,810,453.18
10. Input tax on purchases of services supported by "NON VAT" official receipts	23,469.63
11. Input tax on purchases of services supported by official receipts not in the name of petitioner	38,252.13
12. Input tax on purchases of services supported by official receipts imprinted with the phrase "Not a valid source of input tax" / "Not to be used for claim of input tax"	3,331.27
13. Input tax on purchases of services supported by official receipts dated outside the period of claim	10,247.77
14. Input tax on purchase of services supported by official receipt not duly registered with the BIR	12,000.00
15. Input tax on purchases of services not supported by official receipts	336,082.65
Grand Total	**₱ 7,414,975.20**

In addition, part of the total input VAT claim is the amount of ₱4,751,647.07, which represents the amortization of the input VAT on purchases of capital goods exceeding ₱1Million, as shown below:

Input VAT on Purchases of Capital Goods exceeding ₱1Million	Per Return
Current Transactions	
2nd Quarter	₱ 1,380,831.66
3rd Quarter	3,502,976.29
4th Quarter	1,170,723.00
Deferred from Previous Quarter	21,057,695.12
Less: Deferred for the Succeeding Periods	22,360,579.00
Input VAT Claim	**₱ 4,751,647.07**

As found by the ICPA, the amortizations of the input VAT on current purchases of capital goods exceeding ₱1Million in the amount of ₱373,378.23 should be disallowed from petitioner's claim, *viz*:

Annex	Exhibits	Description	Input VAT
6	Z-1 to Z-7	Capital goods not supported with sales invoices and ORs	₱ 148,447.90
6	Z-8	Capital goods purchased during January to September 2010 and supported with original sales invoice but no ATP	4,480.00
6	Z-9 to Z-51	Capital goods purchased during January to September 2010 and supported with photocopy of sales invoices	217,117.00
6	Z-52 to Z-57	Capital goods supported with photocopy of sales invoices and original ORs	28.86
6	Z-58 to Z-59	Capital goods purchased during January to September 2010, supported with photocopy of sales invoice and photocopy of OR	287.00

6	Z-60	Capital goods purchased during January to September 2010 and supported with photocopy of sales invoice but no signature of payee	669.64
6	Z-61 to Z-63	Capital goods purchased during 2009 and supported with photocopy of sales invoices	2,347.83
		Sub-total	**₱ 373,378.23**

This Court further finds that the following input taxes from prior year's purchases of capital goods exceeding ₱1Million should be deducted from petitioner's claim due to the reasons stated as follows:

Date	Registered Name of Supplier	Exhibit	Input Tax
1 Input VAT on purchases of goods not supported by VAT invoices			
January 2008	TOYOTA CUBAO INCORPORATED	DD-55	₱ 122,624.89
September 2008	TOYOTA MAKATI, INC.	DD-238	(841.07)
September 2008	TOYOTA MAKATI, INC.	DD-239	88,912.50
September 2008	TOYOTA MAKATI, INC.	DD-240	(841.07)
September 2008	TOYOTA MAKATI, INC.	DD-241	112,055.36
February 2009	TOYOTA MAKATI, INC.	DD-320	146,003.78
	sub-total		***467,914.39***
2 Input VAT on purchases of services not supported by VAT ORs			
November 2007	3G CABLENET AND CONSULTANCY	DD-12	2,955.00
November 2007	ACCENT SYSTEMS, INC	DD-13	345,641.23
November 2007	ARTWIST VENTURES	DD-15	65,988.00
November 2007	HOFFSMAN SYSTEMATIC DESIGNS,	DD-18	6,415.76
December 2007	ACCENT SYSTEMS, INC	DD-30	57,606.90
December 2007	ACCENT SYSTEMS, INC	DD-31	36,890.06
December 2007	CLASSIC DETAILS, INC	DD-32	15,051.72
December 2007	CLASSIC DETAILS, INC	DD-33	2,508.62
December 2007	GREAT YEAR INDUSTRIES CORP.	DD-34	63,139.95
December 2007	GREAT YEAR INDUSTRIES CORP.	DD-35	7,907.14
December 2007	GREAT YEAR INDUSTRIES CORP.	DD-36	1,317.86
December 2007	HOFFSMAN SYSTEMATIC DESIGNS,	DD-38	57,678.12
January 2008	FEDERAL PROTECTION SYSTEMS,	DD-45	21,355.20
January 2008	FEDERAL PROTECTION SYSTEMS,	DD-46	15,540.00
January 2008	FEDERAL PROTECTION SYSTEMS,	DD-47	3,559.20
February 2008	AVCP TRADING SYSTEMS	DD-57	908.57
March 2008	ARTWIST VENTURES	DD-72	123,012.00
March 2008	FEDERAL PROTECTION SYSTEMS,	DD-77	2,136.00
March 2008	FEDERAL PROTECTION SYSTEMS,	DD-79	53,822.42
March 2008	HOFFSMAN SYSTEMATIC DESIGNS,	DD-81	91,767.86
June 2008	HOFFSMAN SYSTEMATIC DESIGNS,	DD-97	9,613.02
July 2008	FEDERAL PROTECTION SYSTEMS,	DD-128	107,644.83
September 2008	3G CABLENET AND CONSULTANCY	DD-181	10,157.14
September 2008	3G CABLENET AND CONSULTANCY	DD-182	13,569.11
September 2008	ACCENT SYSTEMS, INC	DD-185	127,500.00
September 2008	FEDERAL PROTECTION SYSTEMS,	DD-190	40,017.86
September 2008	GREAT YEAR INDUSTRIES CORP.	DD-194	6,646.98

September 2008	HOFFSMAN SYSTEMATIC DESIGNS,	DD-196	23,890.90
October 2008	ARTWIST VENTURES	DD-246	20,501.89
October 2008	FEDERAL PROTECTION SYSTEMS,	DD-247	4,500.00
January 2009	3G CABLENET AND CONSULTANCY	DD-290	6,042.97
January 2009	TECHNOLOGIES SPECIALIST, INC.	DD-301	144,642.87
March 2009	3G CABLENET AND CONSULTANCY	DD-329	83,571.43
March 2009	3G CABLENET AND CONSULTANCY	DD-330	90,000.01
March 2009	3G CABLENET AND CONSULTANCY	DD-321	9,824.14
March 2009	FEDERAL PROTECTION SYSTEMS,	DD-332	80,035.72
May 2009	FEDERAL PROTECTION SYSTEMS,	DD-349	610.58
August 2009	3G CABLENET AND CONSULTANCY	DD-389	13,928.57
August 2009	3G CABLENET AND CONSULTANCY	DD-390	1,007.14
August 2009	3G CABLENET AND CONSULTANCY	DD-391	15,000.00
August 2009	3G CABLENET AND CONSULTANCY	DD-392	27,517.39
September 2009	3G CABLENET AND CONSULTANCY	DD-417	10,174.40
September 2009	ACCENT SYSTEMS, INC	DD-421	14,860.71
September 2009	ARTWIST VENTURES	DD-422	54,867.86
September 2009	ENTOM PEST CONTROL AND GEN.	DD-423	156.96
September 2009	FEDERAL PROTECTION SYSTEMS,	DD-424	13,339.13
September 2009	FEDERAL PROTECTION SYSTEMS,	DD-425	20,357.01
September 2009	FEDERAL PROTECTION SYSTEMS,	DD-426	8,571.50
September 2009	GATEWAY NETWORKS SOLUTIONS,	DD-427	959.90
September 2009	GOUDIE ASSOCIATES MANILA LTD.	DD-428	20,159.90
September 2009	GREAT YEAR INDUSTRIES CORP.	DD-429	22,071.44
September 2009	ISPUTING ENTERPRISE	DD-431	29,250.24
September 2009	RCW CONSTRUCTION AND DEVT.	DD-448	10,639.13
September 2009	RCW CONSTRUCTION AND DEVT.	DD-449	9,964.25
September 2009	RCW CONSTRUCTION AND DEVT.	DD-450	3,321.26
September 2009	RCW CONSTRUCTION AND DEVT.	DD-451	24,171.50
September 2009	RCW CONSTRUCTION AND DEVT.	DD-452	23,464.25
September 2009	RCW CONSTRUCTION AND DEVT.	DD-453	10,671.43
September 2009	RCW CONSTRUCTION AND DEVT.	DD-454	6,964.29
September 2009	RCW CONSTRUCTION AND DEVT.	DD-455	16,457.14
September 2009	WORK GROUP, INC.	DD-461	1,607.25
December 2009	ACCENT MICRO	DD-464	4,124.41
December 2009	RCW CONSTRUCTION	DD-468	107,678.57
December 2009	RCW CONSTRUCTION	DD-469	8,035.71
December 2009	RCW CONSTRUCTION	DD-470	32,142.86
December 2009	SOLUTIONS ERA SOFTWARE	DD-471	30,120.00
December 2009	TWINS LOCKSMITH	DD-472	1,339.29
December 2009	TWINS LOCKSMITH	DD-473	353.57
December 2009	WORK GROUP, INC.	DD-474	1,071.43
December 2009	WORK GROUP, INC.	DD-475	12,754.29
December 2009	WORK GROUP, INC.	DD-476	8,035.72
	sub-total		***2,319,109.56***
3 Input VAT amount was not separately indicated in the supporting VAT invoices			
September 2009	NEPTEL SYSTEM INTEGRATOR INC	DD-446	1,071.50
December 2009	NEPTEL SYSTEM	DD-467	857.14
	sub-total		***1,928.64***

4 Input VAT amount was not separately indicated in the supporting VAT ORs			
October 2007	3G CABLENET AND CONSULTANCY	DD-1	135,000.01
October 2007	RCW CONSTRUCTION AND DEVT.	DD-8	626,785.76
October 2007	RCW CONSTRUCTION AND DEVT.	DD-9	43,266.73
November 2007	3G CABLENET AND CONSULTANCY	DD-11	11,577.95
November 2007	RCW CONSTRUCTION AND DEVT.	DD-25	5,539.31
December 2007	3G CABLENET AND CONSULTANCY	DD-28	943.53
December 2007	3G CABLENET AND CONSULTANCY	DD-29	2,118.10
January 2008	3G CABLENET AND CONSULTANCY	DD-43	22,500.00
January 2008	RCW CONSTRUCTION AND DEVT.	DD-53	208,928.38
January 2008	RCW CONSTRUCTION AND DEVT.	DD-54	932,142.72
February 2008	3G CABLENET AND CONSULTANCY	DD-56	272,494.69
February 2008	GOUDIE ASSOCIATES MANILA LTD.	DD-59	7,679.82
February 2008	GOUDIE ASSOCIATES MANILA LTD.	DD-60	34,559.80
February 2008	GOUDIE ASSOCIATES MANILA LTD.	DD-61	34,559.80
February 2008	RCW CONSTRUCTION AND DEVT.	DD-67	932,142.74
February 2008	WORK GROUP, INC.	DD-68	12,754.27
February 2008	WORK GROUP, INC.	DD-69	15,305.13
April 2008	GOUDIE ASSOCIATES MANILA LTD.	DD-88	6,768.21
July 2008	3G CABLENET AND CONSULTANCY	DD-123	6,685.90
August 2008	ARTWIST VENTURES	DD-154	10,997.79
September 2008	3G CABLENET AND CONSULTANCY	DD-184	45,000.00
September 2008	GOUDIE ASSOCIATES MANILA LTD.	DD-191	6,768.18
September 2008	RCW CONSTRUCTION AND DEVT.	DD-232	70,392.78
September 2008	RCW CONSTRUCTION AND DEVT.	DD-233	310,714.24
September 2008	RCW CONSTRUCTION AND DEVT.	DD-234	2,369.91
September 2008	RCW CONSTRUCTION AND DEVT.	DD-235	12,267.49
September 2008	WORK GROUP, INC.	DD-242	3,214.45
September 2008	WORK GROUP, INC.	DD-243	3,214.45
October 2008	RCW CONSTRUCTION AND DEVT.	DD-261	24,535.48
October 2008	RCW CONSTRUCTION AND DEVT.	DD-262	4,089.40
October 2008	RCW CONSTRUCTION AND DEVT.	DD-263	5,530.27
October 2008	WORK GROUP, INC.	DD-265	1,700.57
November 2008	3G CABLENET AND CONSULTANCY	DD-267	45,415.71
November 2008	3G CABLENET AND CONSULTANCY	DD-268	10,178.64
November 2008	RCW CONSTRUCTION AND DEVT.	DD-274	70,392.72
November 2008	RCW CONSTRUCTION AND DEVT.	DD-275	70,392.72
November 2008	RCW CONSTRUCTION AND DEVT.	DD-276	9,964.08
November 2008	RCW CONSTRUCTION AND DEVT.	DD-277	72,514.37
November 2008	RCW CONSTRUCTION AND DEVT.	DD-278	9,964.08
December 2008	3G CABLENET AND CONSULTANCY	DD-279	1,692.65
December 2008	ARTWIST VENTURES	DD-281	73,285.85
December 2008	RCW CONSTRUCTION AND DEVT.	DD-288	72,514.24
February 2009	ALL VISUAL AND LIGHTS SYSTEMS	DD-302	23,759.92
March 2009	ARTWIST VENTURES	DD-331	36,643.03
March 2009	WORK GROUP, INC.	DD-346	4,821.52
May 2009	ARTWIST VENTURES	DD-347	85,499.99
May 2009	GATEWAY NETWORKS SOLUTIONS,	DD-350	9,845.67
June 2009	ARTWIST VENTURES	DD-353	42,750.00

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June 2009	GATEWAY NETWORKS SOLUTIONS,	DD-354	5,759.91
June 2009	WORK GROUP, INC.	DD-367	4,821.23
June 2009	WORK GROUP, INC.	DD-368	3,214.15
July 2009	FEDERAL PROTECTION SYSTEMS,	DD-371	122,143.00
July 2009	GATEWAY NETWORKS SOLUTIONS,	DD-372	2,095.17
August 2009	3G CABLENET AND CONSULTANCY	DD-393	88,929.19
August 2009	ARTWIST VENTURES	DD-397	12,214.35
August 2009	ARTWIST VENTURES	DD-398	6,107.18
August 2009	ARTWIST VENTURES	DD-399	14,250.24
August 2009	GATEWAY NETWORKS SOLUTIONS,	DD-400	1,641.15
August 2009	GATEWAY NETWORKS SOLUTIONS,	DD-401	233.01
August 2009	GATEWAY NETWORKS SOLUTIONS,	DD-402	2,796.17
August 2009	GREAT YEAR INDUSTRIES CORP.	DD-403	23,169.38
August 2009	NEPTEL SYSTEM INTEGRATOR INC	DD-405	20,919.14
August 2009	RCW CONSTRUCTION AND DEVT.	DD-406	74,425.36
August 2009	RCW CONSTRUCTION AND DEVT.	DD-407	25,057.42
August 2009	RCW CONSTRUCTION AND DEVT.	DD-408	8,035.89
August 2009	RCW CONSTRUCTION AND DEVT.	DD-409	12,856.94
August 2009	RCW CONSTRUCTION AND DEVT.	DD-410	96,043.06
August 2009	RCW CONSTRUCTION AND DEVT.	DD-411	8,464.11
August 2009	RCW CONSTRUCTION AND DEVT.	DD-412	32,638.28
August 2009	RCW CONSTRUCTION AND DEVT.	DD-413	9,678.47
August 2009	SEAFOOD VENTURES CORPORATION	DD-414	107.18
August 2009	TECHNOLOGIES SPECIALIST, INC.	DD-415	16,071.29
August 2009	TECHNOLOGIES SPECIALIST, INC.	DD-416	8,571.29
	sub-total		***5,052,425.61***
5 Marked exhibit cannot be found in the records of the case			
October 2007	RCW CONSTRUCTION AND DEVT.	DD-7	626,785.76
	sub-total		***626,785.76***
6 Without supporting documents			
November 2007	MANNASOFT TECHNOLOGY CORP.		2,321.92
December 2007	3G CABLENET AND CONSULTANCY		136,247.42
January 2008	ACCENT SYSTEMS, INC		382,500.00
January 2008	ACCENT SYSTEMS, INC		765,000.00
January 2008	GREAT YEAR INDUSTRIES CORP.		19,940.88
January 2008	GREAT YEAR INDUSTRIES CORP.		71,517.90
January 2008	MANNASOFT TECHNOLOGY CORP.		1,308.08
January 2008	RCW CONSTRUCTION AND DEVT.		932,142.72
February 2008	3G CABLENET AND CONSULTANCY		136,247.35
March 2008	GOUDIE ASSOCIATES MANILA LTD.		6,768.13
March 2008	WORK GROUP, INC.		3,214.34
March 2008	RCW CONSTRUCTION AND DEVT.		31,917.69
April 2008	3G CABLENET AND CONSULTANCY		6,396.17
April 2008	MANNASOFT TECHNOLOGY CORP.		9,263.00
June 2008	MANNASOFT TECHNOLOGY CORP.		1,257.66
July 2008	DIGITALKEY PRINT AND TRADE		16,685.46
July 2008	MANNASOFT TECHNOLOGY CORP.		22,270.48
August 2008	FEDERAL PROTECTION SYSTEMS,		3,664.75
August 2008	MANNASOFT TECHNOLOGY CORP.		8,121.19

August 2008	MANNASOFT TECHNOLOGY CORP.		37,889.43
September 2008	RCW CONSTRUCTION AND DEVT.		34,868.31
September 2008	3G CABLENET AND CONSULTANCY		5,078.65
October 2008	LAMCO INTERNATIONAL TRADING		6,203.41
October 2008	WORK GROUP, INC.		4,821.67
November 2008	3G CABLENET AND CONSULTANCY		41,785.92
November 2008	RCW CONSTRUCTION AND DEVT.		72,514.37
December 2008	ARTWIST VENTURES		36,642.68
December 2008	MANNASOFT TECHNOLOGY CORP.		2,293.85
February 2009	3D NETWORKS PHILIPPINES, INC.		55,735.35
February 2009	3D NETWORKS PHILIPPINES, INC.		195,693.29
February 2009	ACCENT MICRO TECHNOLOGIES, INC		156,564.75
February 2009	ARTWIST VENTURES		18,321.36
March 2009	FEDERAL PROTECTION SYSTEMS,		61,071.40
May 2009	GATEWAY NETWORKS SOLUTIONS,		4,923.08
May 2009	HEWLETT-PACKARD PHILIPPINES		12,302.88
June 2009	GATEWAY NETWORKS SOLUTIONS,		2,880.19
June 2009	WORK GROUP, INC.		3,214.15
July 2009	GOUDIE ASSOCIATES MANILA LTD.		20,159.90
July 2009	MANNASOFT TECHNOLOGY CORP		192.27
July 2009	MANNASOFT TECHNOLOGY CORP		192.27
July 2009	MANNASOFT TECHNOLOGY CORP		192.27
July 2009	MANNASOFT TECHNOLOGY CORP		385.02
July 2009	MANNASOFT TECHNOLOGY CORP		192.27
July 2009	MANNASOFT TECHNOLOGY CORP		1,924.15
July 2009	MANNASOFT TECHNOLOGY CORP		192.27
July 2009	MANNASOFT TECHNOLOGY CORP		577.29
July 2009	MANNASOFT TECHNOLOGY CORP		192.27
July 2009	MANNASOFT TECHNOLOGY CORP		192.27
July 2009	MANNASOFT TECHNOLOGY CORP		192.27
July 2009	TECHNICOM ELECTRONICS TRADING		25,371.50
August 2009	GREAT YEAR INDUSTRIES CORP.		43,135.89
August 2009	ISPUTING ENTERPRISE		11,847.85
August 2009	MANNASOFT TECHNOLOGY CORP.		1,773.68
August 2009	MANNASOFT TECHNOLOGY CORP.		1,773.68
August 2009	MANNASOFT TECHNOLOGY CORP.		40,797.61
August 2009	MANNASOFT TECHNOLOGY CORP.		5,321.53
August 2009	RCW CONSTRUCTION AND DEVT.		247,500.00
August 2009	SEAFOOD VENTURES CORPORATION		(17.70)
August 2009	SEAFOOD VENTURES CORPORATION		892.82
September 2009	3D NETWORKS PHILIPPINES, INC.		99,462.32
September 2009	3D NETWORKS PHILIPPINES, INC.		149,193.24
September 2009	3D NETWORKS PHILIPPINES, INC.		773,017.41
September 2009	ACCENT SYSTEMS, INC		33,053.62
September 2009	ACCENT SYSTEMS, INC		198,321.26
September 2009	ARTWIST VENTURES		13,178.74
September 2009	ARTWIST VENTURES		56,757.97
September 2009	ARTWIST VENTURES		9,459.42
September 2009	ELID TECHNOLOGY INTERNATIONAL		18,673.43

September 2009	GOUDIE ASSOCIATES MANILA LTD.		20,159.90
September 2009	GOUDIE ASSOCIATES MANILA LTD.		6,719.81
September 2009	GREAT YEAR INDUSTRIES CORP.		86,271.50
September 2009	HOFFSMAN SYSTEMATIC DESIGNS,		97,907.25
September 2009	HOFFSMAN SYSTEMATIC DESIGNS,		16,317.87
September 2009	ISPUTING ENTERPRISE		3,664.25
September 2009	NEPTEL SYSTEM INTEGRATOR INC		10,714.49
September 2009	NEPTEL SYSTEM INTEGRATOR INC		41,838.65
September 2009	NEPTEL SYSTEM INTEGRATOR INC		6,964.25
September 2009	NEPTEL SYSTEM INTEGRATOR INC		6,972.95
September 2009	RCW CONSTRUCTION AND DEVT.		10,639.13
September 2009	RCW CONSTRUCTION AND DEVT.		495,000.00
September 2009	RCW CONSTRUCTION AND DEVT.		67,898.55
September 2009	RCW CONSTRUCTION AND DEVT.		82,500.00
September 2009	TECHNICOM ELECTRONICS TRADING		14,413.04
September 2009	WORK GROUP, INC.		3,214.49
December 2009	TRI-SKY LINK SALES		13,885.71
sub-total			***6,048,770.51***
TOTAL			**₱ 14,516,934.47**
Divided by life of capital goods			60 months
Multiply by number of months amortized (January to September 2010)			9 months
Input VAT amortization on purchases of capital goods from prior years			**₱ 2,177,540.17**

In summation, petitioner's substantiated input VAT for the second, third, and fourth quarters of FY 2010 amounts to ₱11,023,599.66, as computed below:

Claimed Input VAT		₱ 36,959,792.49
Less: Disallowances		
Per ICPA Findings		
Input VAT on Domestic Purchases Other Than Capital Goods (Annexes 7 to 9)	₱15,757,333.62	
Amortized Portion of Input VAT on Purchases of Capital Goods Exceeding ₱1Million (Annex 6)	373,378.23	16,130,710.85
Per this Court's Findings		
Input VAT on Domestic Purchases of Goods Other Than Capital Goods	7,414,975.20	
Amortized Portion of Input VAT on Purchases of Capital Goods Exceeding ₱1Million - prior years	2,177,540.17	
Unaccounted Input VAT on Domestic Purchases Other Than Capital Goods	212,966.61	9,805,481.98
Substantiated Input VAT		**₱11,023,598.66**

After applying petitioner's substantiated input VAT of ₱11,023,598.66 against its output VAT of ₱2,028,674.30 for the subject period of claim, there remains an excess input VAT of ₱8,994,924.36, which can be attributed to the entire zero-rated sales/receipts declared by petitioner in the amount of ₱1,869,282,602.11. Hence, only the input VAT of ₱1,744,797.94 can be attributed to petitioner's valid zero-rated sales of ₱362,595,648.52, *viz*:

Substantiated Input VAT	₱ 11,023,598.66
Less: Output VAT	2,028,674.30
Excess Input VAT	**₱ 8,994,924.36**
Substantiated Zero-Rated Sales/Receipts	362,595,648.52
Divided by Total Reported Zero-Rated Sales/Receipts	1,869,282,602.11
Multiply by Substantiated Excess Input VAT	8,994,924.36
Excess Input VAT attributable to the Valid Zero-Rated Sales/Receipts	**₱ 1,744,797.94**

Although the claimed input VAT was carried over by petitioner in the succeeding Quarterly VAT Returns from the first quarter of FY 2011 to the second quarter of FY 2012[49], the same remained unutilized since it was deducted[50] from petitioner's total available input tax in the second quarter of FY 2012. Consequently, the subject claim no longer formed part of the excess input VAT of ₱84,603,837.06[51] as of the second quarter of FY 2012 which was carried over/applied to the succeeding third quarter of FY 2012.[52]

WHEREFORE, premises considered, the instant Petition for Review is **PARTIALLY GRANTED** in the reduced amount of **₱1,744,797.94** representing the petitioner's unutilized input VAT attributable to its zero-rated sales for the second to fourth quarters of FY 2010.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

[49] Exhibits I-8, I-10, I-12, I-14, I-16 and I-18
[50] Line 23D, Exhibit I-18
[51] Line 27, Exhibit J-1-a
[52] Line 20E, Exhibit FF-2.1

We Concur:

Juanito C. Castañeda, Jr.	*(On Leave)*
JUANITO C. CASTAÑEDA, JR.	**AMELIA R. COTANGCO-MANALASTAS**
Associate Justice	Associate Justice

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, Second Division

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice

Exhibit	Payee	Disallowed Input VAT
1. Input tax on purchases of goods supported by "NON VAT" invoices		
W-2	Meteorite Trading	13,392.86
W-3	Meteorite Trading	17,678.58
W-316	RRM Jr. Water Refilling Station	160.18
W-317	RRM Jr. Water Refilling Station	345.00
W-318	RRM Jr. Water Refilling Station	431.25
W-319	RRM Jr. Water Refilling Station	295.71
W-320	RRM Jr. Water Refilling Station	492.86
W-321	RRM Jr. Water Refilling Station	776.25
W-322	RRM Jr. Water Refilling Station	726.96
W-509	RRM Jr. Water Refilling Station	431.25
W-510	RRM Jr. Water Refilling Station	517.50
W-511	RRM Jr. Water Refilling Station	345.00
W-512	RRM Jr. Water Refilling Station	394.29
W-513	RRM Jr. Water Refilling Station	603.75
W-514	RRM Jr. Water Refilling Station	320.36
W-515	RRM Jr. Water Refilling Station	431.25
W-765	Asia Pacific Circulation Exponents, Inc.	1,337.06
	Sub-total	**38,680.11**
2. Input tax on purchases of goods supported by invoices not duly registered with the BIR		
W-60	Newton Integrated Solutions	857.14
W-405	Neptel Systems Integrator Inc.	3,045.54
W-406	Neptel Systems Integrator Inc.	1,762.50
W-407	Neptel Systems Integrator Inc.	707.14
W-844	Newton Integrated Solutions	771.43
	Sub-total	**7,143.75**
3. Input tax on purchases of goods supported by TIN invoices		
W-364	Halftone Prints	605.00
W-365	Halftone Prints	260.35
W-366	Halftone Prints	3,535.71
W-367	Halftone Prints	1,465.45
	Sub-total	**5,866.51**
4. Input tax on purchases of goods supported by ZERO RATED invoices		
W-875	Champion Fine Tooling Corporation	12,535.71
W-1150	Majorie Marketing Inc.	1,251.44
W-1151	Majorie Marketing Inc.	626.79
	Sub-total	**14,413.94**
5. Input tax on purchases of goods not separately indicated in the invoices		
W-438	Brother Cool Aircon Services	85.71
W-761	Union Motor Corporation	12,857.12
W-762	Union Motor Corporation	9,535.71
W-794	Files Enterprises Manufacturing Corporation	748.18
W-905	Isputing Enterprise	4,821.43
W-989	Neptel Systems Integrator Inc.	1,575.00
W-1208	Neptel Systems Integrator Inc.	313.39
	Sub-total	**29,936.54**
6. Input tax on purchases of goods not supported by VAT invoices		
W-579	Alliance Fashion Wear	35,160.60
W-1114	Culinary Treasure Food Services, Inc.	5,382.86
W-1207	Misnet Education, Inc.	3,642.86
	Sub-total	**44,186.32**
7. Input tax on importations supported by official receipts not in the name of petitioner		

Emerson Electric (Asia) Limited - ROHQ vs. CIR **Annex A**
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Exhibit	Payee	Disallowed Input VAT
X-1	Airfreight 2100, Inc.	28.17
X-11	DHL Global Forwarding (Philippines), Inc.	1,158.39
X-29	Airfreight 2100, Inc.	28.29
X-30	Airfreight 2100, Inc.	28.29
X-31	Airfreight 2100, Inc.	28.26
X-40	DHL Express (Philippines) Corp.	1,625.00
X-41	DHL Global Forwarding (Philippines), Inc.	31,368.00
X-50	DHL Express (Philippines) Corp.	1,052.00
	Sub-total	**35,316.40**
8. Input tax on importations of goods supported by undated official receipts		
X-2	DHL Express (Philippines)	1,457.00
X-3	DHL Express (Philippines)	2,747.00
X-10	DHL Express (Philippines) Corp.	957.00
X-36	DHL Express (Philippines) Corp.	434.00
	Sub-total	**5,595.00**
9. Input tax on purchases of services not separately indicated in the official receipts		
Y- 2	Airfreight 2100, Inc.	28.65
Y- 3	Airfreight 2100, Inc.	28.77
Y- 4	Airfreight 2100, Inc.	99.93
Y- 5	Alliance Fashion Wear	35,160.60
Y- 6	American English Skills Development Center Inc.	660.00
Y- 7	BSD Holdings Corporation	8,842.27
Y- 15	Database Wizards, Inc.	18,257.14
Y- 16	DHL Express (Philippines)	54.55
Y- 17	DHL Express (Philippines)	54.55
Y- 18	DHL Express (Philippines)	63.40
Y- 19	DHL Express (Philippines)	63.40
Y- 20	DHL Express (Philippines)	63.40
Y- 21	DHL Express (Philippines)	39.16
Y- 22	DHL Express (Philippines)	54.55
Y- 23	DHL Express (Philippines)	39.16
Y- 24	DHL Express (Philippines)	261.07
Y- 25	DHL Express (Philippines)	52.21
Y- 26	DHL Express (Philippines)	54.55
Y- 27	DHL Express (Philippines)	55.94
Y- 28	DHL Express (Philippines)	65.27
Y- 29	DHL Express (Philippines)	40.09
Y- 30	DHL Express (Philippines)	921.21
Y- 31	DHL Express (Philippines)	515.62
Y- 32	DHL Express (Philippines)	95.57
Y- 33	DHL Express (Philippines)	54.55
Y- 34	DHL Express (Philippines)	95.57
Y- 35	DHL Express (Philippines)	247.09
Y- 36	DHL Express (Philippines)	95.57
Y- 37	DHL Express (Philippines)	54.55
Y- 38	DHL Express (Philippines)	54.55
Y- 39	DHL Express (Philippines)	53.61
Y- 40	DHL Express (Philippines)	122.61
Y- 41	DHL Express (Philippines)	95.57
Y- 42	DHL Express (Philippines)	65.27
Y- 43	DHL Express (Philippines)	40.09
Y- 44	DHL Express (Philippines)	65.27

Exhibit	Payee	Disallowed Input VAT
Y- 45	DHL Express (Philippines)	65.27
Y- 46	DHL Express (Philippines)	65.27
Y- 47	DHL Express (Philippines)	65.27
Y- 48	DHL Express (Philippines)	65.27
Y- 49	DHL Express (Philippines)	65.27
Y- 50	DHL Express (Philippines)	95.57
Y- 51	DHL Express (Philippines)	84.85
Y- 52	DHL Express (Philippines)	84.85
Y- 53	DHL Express (Philippines)	40.09
Y- 54	DHL Express (Philippines)	40.09
Y- 55	DHL Express (Philippines)	65.27
Y- 56	DHL Express (Philippines)	55.94
Y- 57	DHL Express (Philippines)	65.27
Y- 58	DHL Express (Philippines)	65.27
Y- 59	DHL Express (Philippines)	138.46
Y- 60	DHL Express (Philippines)	40.09
Y- 61	DHL Express (Philippines)	195.34
Y- 62	DHL Express (Philippines)	40.09
Y- 63	DHL Express (Philippines)	258.28
Y- 64	DHL Express (Philippines)	265.73
Y- 65	DHL Express (Philippines)	288.58
Y- 66	DHL Express (Philippines)	212.59
Y- 67	DHL Express (Philippines)	169.70
Y- 68	DHL Express (Philippines)	127.74
Y- 69	DHL Express (Philippines)	361.31
Y- 70	DHL Express (Philippines)	103.03
Y- 71	DHL Express (Philippines)	662.47
Y- 72	DHL Express (Philippines)	847.55
Y- 73	DHL Express (Philippines)	86.25
Y- 76	EON Inc.	16,071.43
Y- 77	Hewitt Associates, Inc.	57,483.00
Y- 79	Airfreight 2100, Inc.	27.93
Y- 80	Airfreight 2100, Inc.	28.44
Y- 81	Alliance Fashion Wear	35,160.60
Y- 82	Amberland Corporation	4,304.82
Y- 83	Amberland Corporation	4,304.82
Y- 84	Amberland Corporation	4,304.82
Y- 85	Amberland Corporation	4,304.82
Y- 86	Century Properties Management	20,595.42
Y- 93	DHL Express (Philippines) Corp.	918.67
Y- 94	DHL Express (Philippines) Corp.	918.67
Y- 95	DHL Express (Philippines) Corp.	682.07
Y- 96	DHL Express (Philippines) Corp.	85.95
Y- 97	DHL Express (Philippines) Corp.	273.57
Y- 98	DHL Express (Philippines) Corp.	273.57
Y- 99	DHL Express (Philippines) Corp.	84.57
Y- 100	DHL Express (Philippines) Corp.	80.41
Y- 101	DHL Express (Philippines) Corp.	137.71
Y- 102	DHL Express (Philippines) Corp.	40.20
Y- 103	DHL Express (Philippines) Corp.	40.20
Y- 104	DHL Express (Philippines) Corp.	105.82
Y- 105	DHL Express (Philippines) Corp.	1,426.06

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Exhibit	Payee	Disallowed Input VAT
Y- 106	DHL Express (Philippines) Corp.	53.60
Y- 107	DHL Express (Philippines) Corp.	77.63
Y- 108	DHL Express (Philippines) Corp.	110.91
Y-119	Globe Telecom	62,374.58
Y- 121	Innove Communications	6,600.00
Y- 122	Innove Communications	7,200.00
Y- 123	Innove Communications	6,600.00
Y- 124	Innove Communications	18,776.65
Y- 125	Innove Communications	7,200.00
Y- 126	IT Group, Inc.	2,652.00
Y- 128	Oracle (Philippines) Corp.	1,587.96
Y- 129	Rhodelia S. Duerme	10,116.00
Y- 131	DHL Express (Philippines) Corp.	55.45
Y- 132	DHL Express (Philippines) Corp.	137.71
Y- 133	DHL Express (Philippines) Corp.	139.09
Y- 134	DHL Express (Philippines) Corp.	40.20
Y- 135	DHL Express (Philippines) Corp.	133.55
Y- 136	DHL Express (Philippines) Corp.	337.34
Y- 138	BSD Holdings Corporation	8,842.27
Y- 139	DHL Express (Philippines) Corp.	329.94
Y- 140	DHL Express (Philippines) Corp.	56.38
Y- 141	DHL Express (Philippines) Corp.	43.90
Y- 142	DHL Express (Philippines) Corp.	244.92
Y- 143	DHL Express (Philippines) Corp.	72.55
Y- 144	DHL Express (Philippines) Corp.	40.20
Y- 145	DHL Express (Philippines) Corp.	64.70
Y- 146	DHL Express (Philippines) Corp.	40.20
Y- 147	DHL Express (Philippines) Corp.	64.70
Y- 148	DHL Express (Philippines) Corp.	64.70
Y- 149	DHL Express (Philippines) Corp.	64.70
Y- 150	DHL Express (Philippines) Corp.	40.20
Y- 151	DHL Express (Philippines) Corp.	84.57
Y- 152	DHL Express (Philippines) Corp.	64.70
Y- 153	DHL Express (Philippines) Corp.	64.70
Y- 154	DHL Express (Philippines) Corp.	176.99
Y- 155	DHL Express (Philippines) Corp.	40.20
Y- 156	DHL Express (Philippines) Corp.	64.70
Y- 157	DHL Express (Philippines) Corp.	64.70
Y- 158	DHL Express (Philippines) Corp.	39.74
Y- 159	Ace Millenium Graphic Printer	48.00
Y- 160	Ace Millenium Graphic Printer	48.00
Y- 161	Ace Millenium Graphic Printer	48.00
Y- 162	Ace Millenium Graphic Printer	48.00
Y- 163	Ace Millenium Graphic Printer	48.00
Y- 164	Ace Millenium Graphic Printer	96.00
Y- 165	Ace Millenium Graphic Printer	144.00
Y- 166	Anvaya Cove Beach and Nature Club	7,912.88
Y- 169	DHL Express (Philippines) Corp.	271.93
Y- 170	DHL Express (Philippines) Corp.	347.18
Y- 171	DHL Express (Philippines) Corp.	287.17
Y- 172	DHL Express (Philippines) Corp.	51.71
Y- 173	DHL Express (Philippines) Corp.	59.56

Exhibit	Payee	Disallowed Input VAT
Y- 174	DHL Express (Philippines) Corp.	149.12
Y- 175	DHL Express (Philippines) Corp.	59.56
Y- 176	DHL Express (Philippines) Corp.	140.81
Y- 177	DHL Express (Philippines) Corp.	135.73
Y- 178	DHL Express (Philippines) Corp.	135.73
Y- 179	DHL Express (Philippines) Corp.	51.71
Y- 180	DHL Express (Philippines) Corp.	42.94
Y- 181	DHL Express (Philippines) Corp.	62.79
Y- 182	DHL Express (Philippines) Corp.	63.25
Y- 183	DHL Express (Philippines) Corp.	52.17
Y- 184	DHL Express (Philippines) Corp.	82.64
Y- 185	DHL Express (Philippines) Corp.	62.79
Y- 186	DHL Express (Philippines) Corp.	42.94
Y- 187	DHL Express (Philippines) Corp.	109.88
Y- 188	DHL Express (Philippines) Corp.	82.64
Y- 189	DHL Express (Philippines) Corp.	92.80
Y- 190	DHL Express (Philippines) Corp.	92.80
Y- 191	DHL Express (Philippines) Corp.	92.80
Y- 192	DHL Express (Philippines) Corp.	82.64
Y- 193	DHL Express (Philippines) Corp.	96.49
Y- 194	DHL Express (Philippines) Corp.	60.48
Y- 195	DHL Express (Philippines) Corp.	60.48
Y- 196	Digitalkey Print and Trade	1,170.00
Y- 197	Environmental Compliance Consultants Int'l. Corp.	3,960.00
Y- 198	ESE Realty, Inc.	432,000.00
Y- 199	Extreme Adventures, Inc.	6,600.00
Y- 200	Globe Telecom	71,181.30
Y- 201	Globe Telecom	716.25
Y- 202	Globe Telecom	1,375.35
Y- 203	Globe Telecom	261.60
Y- 204	Globe Telecom	214.29
Y- 205	Globe Telecom	342.86
Y- 206	Globe Telecom	160.71
Y- 207	Globe Telecom	160.71
Y- 208	Globe Telecom	257.14
Y- 209	Globe Telecom	216.37
Y- 210	Globe Telecom	284.81
Y- 211	Globe Telecom	236.50
Y- 214	I-CLD Consulting Inc.	5,882.35
Y- 215	Innove Communications	24,846.16
Y- 216	Isputing Enterprise	267.86
Y- 217	Isputing Enterprise	5,142.86
Y- 218	Jo-Jes Printmaster	26,464.29
Y- 220	Oracle (Philippines) Corp.	4,763.88
Y- 228	San Miguel Corporation Retirement Plan	93,252.00
Y- 229	Tierra International Construction Corporation	283,452.62
Y- 230	Ace Millenium Graphic Printer	48.00
Y- 231	Alliance Fashion Wear	35,160.60
Y- 232	Amberland Corporation	675.00
Y- 233	BAF Engineering Services	857.14
Y- 234	BAF Engineering Services	3,750.00
Y- 235	BSD Holdings Corporation	2,534.03

Exhibit	Payee	Disallowed Input VAT
Y- 236	BSD Holdings Corporation	9,726.42
Y- 239	Canon Marketing (Philippines), Inc.	51.72
Y- 240	Canon Marketing (Philippines), Inc.	2,035.39
Y- 246	Development Academy of the Philippines	1,568.57
Y- 247	Digitalkey Print and Trade	3,120.00
Y- 248	Digitalkey Print and Trade	14,303.57
Y- 254	Extreme Adventures, Inc.	15,387.00
Y- 255	Ezra General Services, Inc.	8,594.92
Y- 256	Ezra General Services, Inc.	1,067.82
Y- 257	Globe Telecom	73,480.44
Y- 258	Health Partners Dental Access	2,499.72
Y- 259	Health Partners Dental Access	1,471.48
Y- 260	Health Partners Dental Access	44.44
Y- 261	Hewitt Associates, Inc.	84,013.80
Y- 262	Innove Communications	6,600.00
Y- 263	Innove Communications	7,200.00
Y- 264	Manila Bulletin Publishing Corp.	5,328.00
Y- 265	Manila 8ulletin Publishing Corp.	5,328.00
Y- 266	Micasa Realty Holdings, Inc.	56,336.36
Y- 267	Mobilex Car and Truck Rental, Inc.	3,750.00
Y- 268	MVS Multimedia Services	300.00
Y- 269	Neville-Clarke Philippines Inc.	600.00
Y- 270	Oracle (Philippines) Corp.	6,847.20
Y- 271	Oracle (Philippines) Corp.	34,236.00
Y- 272	Platinum 168 Inc.	1,500.00
Y- 274	Prime at Technology Specialists, Inc.	812.97
Y- 275	Quantuvis Resources Corporation	497.09
Y- 276	Quantuvis Resources Corporation	497.09
Y- 277	Quantuvis Resources Corporation	587.09
Y- 278	Quantuvis Resources Corporation	497.09
Y- 279	Quantuvis Resources Corporation	497.09
Y- 280	Quantuvis Resources Corporation	1,989.92
Y- 281	Quantuvis Resources Corporation	497.09
Y- 282	Quantuvis Resources Corporation	2,015.43
Y- 283	Quantuvis Resources Corporation	937.19
Y- 284	Quantuvis Resources Corporation	12,450.23
Y- 286	RRS Management System Consulting Incorporation	2,400.00
Y- 289	Veterans Philippine Scouts Security Agency	183.17
Y- 290	Veterans Philippine Scouts Security Agency	356.59
Y- 291	Veterans Philippine Scouts Security Agency	183.17
Y- 292	Veterans Philippine Scouts Security Agency	219.80
Y- 293	Veterans Philippine Scouts Security Agency	219.80
Y- 294	Veterans Philippine Scouts Security Agency	1,140.48
Y- 295	Veterans Philippine Scouts Security Agency	1,166.36
Y- 296	Veterans Philippine Scouts Security Agency	790.79
Y- 297	Veterans Philippine Scouts Security Agency	790.66
Y- 298	Veterans Philippine Scouts Security Agency	923.75
Y- 299	Veterans Philippine Scouts Security Agency	1,856.86
Y- 300	Veterans Philippine Scouts Security Agency	1,253.15
Y- 301	Veterans Philippine Scouts Security Agency	842.34
Y- 302	Veterans Philippine Scouts Security Agency	1,216.51
Y- 303	Work Group, Inc.	8,035.72

Exhibit	Payee	Disallowed Input VAT
Y- 304	Work Group, Inc.	2,678.57
Y- 305	Work Group, Inc.	1,071.43
Y- 306	World Spices International Cuisine, Inc.	4,414.29
Y- 307	Abenson, Inc.	13,146.00
Y- 311	Ace Millenium Graphic Printer	96.00
Y- 312	Ace Millenium Graphic Printer	96.00
Y- 313	Ace Millenium Graphic Printer	48.00
Y- 314	Ace Millenium Graphic Printer	240.00
Y- 315	Ace Millenium Graphic Printer	192.00
Y- 316	Ace Millenium Graphic Printer	96.00
Y- 317	Ace Millenium Graphic Printer	48.00
Y- 318	Ace Millenium Graphic Printer	48.00
Y- 319	Ace Millenium Graphic Printer	48.00
Y- 320	Aju Global Transport Corp.	2,738.06
Y- 321	Aju Global Transport Corp.	11,342.14
Y- 322	Amberland Corporation	675.00
Y- 323	Antel Land Holdings, Inc.	8,400.00
Y- 324	Century Properties Management, Inc.	20,595.42
Y- 325	Century Properties Management, Inc.	20,595.42
Y- 326	Century Properties Management, Inc.	20,595.42
Y- 327	Century Properties Management, Inc.	20,235.42
Y- 328	Century Properties Management, Inc.	20,235.42
Y- 329	Database Wizards, Inc.	18,321.43
Y- 330	Database Wizards, Inc.	18,771.43
Y- 332	Dell's Restaurant Associates, Inc.	600.00
Y- 333	DHL Express (Philippines) Corp.	325.33
Y- 334	DHL Express (Philippines) Corp.	53.33
Y- 335	DHL Express (Philippines) Corp.	49.78
Y- 336	DHL Express (Philippines) Corp.	112.44
Y- 337	DHL Express (Philippines) Corp.	130.22
Y- 338	DHL Express (Philippines) Corp.	115.11
Y- 339	DHL Express (Philippines) Corp.	108.00
Y- 340	DHL Express (Philippines) Corp.	37.78
Y- 341	DHL Express (Philippines) Corp.	76.89
Y- 342	DHL Express (Philippines) Corp.	108.00
Y- 343	DHL Express (Philippines) Corp.	254.67
Y- 344	DHL Express (Philippines) Corp.	764.44
Y- 345	DHL Express (Philippines) Corp.	37.78
Y- 346	DHL Express (Philippines) Corp.	130.22
Y- 347	DHL Express (Philippines) Corp.	37.78
Y- 348	DHL Express (Philippines) Corp.	130.22
Y- 349	DHL Express (Philippines) Corp.	61.33
Y- 350	DHL Express (Philippines) Corp.	125.78
Y- 351	DHL Express (Philippines) Corp.	867.56
Y- 352	DHL Express (Philippines) Corp.	575.11
Y- 353	DHL Express (Philippines) Corp.	102.22
Y- 354	DHL Express (Philippines) Corp.	50.67
Y- 355	DHL Express (Philippines) Corp.	130.22
Y- 356	DHL Express (Philippines) Corp.	115.11
Y- 357	DHL Express (Philippines) Corp.	115.11
Y- 358	DHL Express (Philippines) Corp.	130.22
Y- 359	DHL Express (Philippines) Corp.	130.22

Emerson Electric (Asia) Limited - ROHQ vs. CIR **Annex A**
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Exhibit	Payee	Disallowed Input VAT
Y- 360	DHL Express (Philippines) Corp.	130.22
Y- 361	DHL Express (Philippines) Corp.	115.11
Y- 362	DHL Express (Philippines) Corp.	115.11
Y- 363	DHL Express (Philippines) Corp.	115.11
Y- 364	DHL Express (Philippines) Corp.	108.00
Y- 365	DHL Express (Philippines) Corp.	256.89
Y- 366	DHL Express (Philippines) Corp.	37.78
Y- 367	DHL Express (Philippines) Corp.	52.44
Y- 368	DHL Express (Philippines) Corp.	226.67
Y- 369	DHL Express (Philippines) Corp.	80.89
Y- 370	DHL Express (Philippines) Corp.	252.89
Y- 371	DHL Express (Philippines) Corp.	143.56
Y- 372	DHL Express (Philippines) Corp.	355.56
Y- 373	DHL Express (Philippines) Corp.	114.67
Y- 374	DHL Express (Philippines) Corp.	399.11
Y- 375	DHL Express (Philippines) Corp.	50.67
Y- 376	DHL Express (Philippines) Corp.	61.33
Y- 377	DHL Express (Philippines) Corp.	115.11
Y- 378	DHL Express (Philippines) Corp.	115.11
Y- 379	DHL Express (Philippines) Corp.	130.22
Y- 380	DHL Express (Philippines) Corp.	332.00
Y- 381	DHL Express (Philippines) Corp.	765.78
Y- 382	DHL Express (Philippines) Corp.	132.89
Y- 383	DHL Express (Philippines) Corp.	41.33
Y- 384	DHL Express (Philippines) Corp.	52.44
Y- 385	DHL Express (Philippines) Corp.	61.33
Y- 388	Digitalkey Print and Trade	2,160.00
Y- 389	Digitalkey Print and Trade	2,664.00
Y- 390	Digitalkey Print and Trade	3,840.00
Y- 391	Digitalkey Print and Trade	3,964.80
Y- 392	Digitalkey Print and Trade	3,840.00
Y- 393	Digitalkey Print and Trade	3,211.20
Y- 394	Digitalkey Print and Trade	240.00
Y- 395	Digitalkey Print and Trade	360.00
Y- 396	Digitalkey Print and Trade	745.20
Y- 398	Entom Pest Control and Gen. Services Corp.	476.79
Y- 399	Executive Training Institute of the Phils.	3,471.43
Y- 400	Exeqserve Corporation	3,298.91
Y- 401	Ezra General Services, Inc.	16,690.67
Y- 402	Ezra General Services, Inc.	973.25
Y- 403	Ezra General Services, Inc.	11,261.97
Y- 404	Global Quest Consulting Group, Inc.	7,954.42
Y- 405	Globe Telecom, Inc.	71,645.52
Y- 406	Health Partners Dental Access	1,919.66
Y- 407	Health Partners Dental Access	2,497.50
Y- 408	Health Partners Dental Access	594.64
Y- 409	Health Partners Dental Access	676.33
Y- 410	H Lilagan Enterprises	8,400.00
Y- 411	Innove Communications, Inc.	22,368.17
Y- 412	Intellicare	6,203.69
Y- 413	Intellicare	4,034.65
Y- 414	Lane Moving and Storage	5,938.20

Exhibit	Payee	Disallowed Input VAT
Y- 415	Mannasoft Technology Corp.	10,422.49
Y- 416	Mannasoft Technology Corp.	3,075.46
Y- 417	Maximum Solution Corporation	14,896.83
Y- 418	Maximum Solution Corporation	7,691.68
Y- 419	Metro Parking Management (Phils.) Inc.	5,125.71
Y- 420	Mobilex Car and Truck Rental, Inc.	1,178.57
Y- 421	Mobilex Car and Truck Rental, Inc.	288.47
Y- 422	Mobilex Car and Truck Rental, Inc.	589.29
Y- 423	Mobilex Car and Truck Rental, Inc.	8,357.14
Y- 424	Mrs. Myrna Pyun	1,942.20
Y- 425	Neville-Clarke Philippines, Inc.	570.00
Y- 426	Oracle (Philippines), Corp.	4,763.88
Y- 427	Oracle (Philippines), Corp.	4,763.88
Y- 428	Platinum 168 Inc.	1,500.00
Y- 429	Prime at Technology Specialists, Inc.	1,806.22
Y- 430	Prime at Technology Specialists, Inc.	1,972.46
Y- 431	Prime at Technology Specialists, Inc.	1,027.74
Y- 432	Prime at Technology Specialists, Inc.	1,245.51
Y- 433	Prime at Technology Specialists, Inc.	1,156.85
Y- 434	Prime at Technology Specialists, Inc.	1,102.08
Y- 435	Prime at Technology Specialists, Inc.	2,021.61
Y- 436	Prime at Technology Specialists, Inc.	2,770.34
Y- 437	Prime at Technology Specialists, Inc.	5,462.50
Y- 438	Prime at Technology Specialists, Inc.	1,212.48
Y- 439	Prime at Technology Specialists, Inc.	402.03
Y- 440	Prime at Technology Specialists, Inc.	1,599.12
Y- 441	Prime at Technology Specialists, Inc.	1,521.62
Y- 442	Prime at Technology Specialists, Inc.	2,119.46
Y- 443	Prime at Technology Specialists, Inc.	2,625.51
Y- 444	Prime at Technology Specialists, Inc.	1,691.18
Y- 445	Prime at Technology Specialists, Inc.	1,743.66
Y- 446	Prime at Technology Specialists, Inc.	4,112.98
Y- 447	Prime at Technology Specialists, Inc.	1,703.08
Y- 448	Prime at Technology Specialists, Inc.	1,672.71
Y- 449	Prime at Technology Specialists, Inc.	1,987.35
Y- 450	Prime at Technology Specialists, Inc.	4,134.24
Y- 451	Prime at Technology Specialists, Inc.	4,313.98
Y- 452	Prime at Technology Specialists, Inc.	1,043.91
Y- 453	Prime at Technology Specialists, Inc.	944.81
Y- 454	Prime at Technology Specialists, Inc.	1,110.29
Y- 455	Prime at Technology Specialists, Inc.	2,779.78
Y- 456	Prime at Technology Specialists, Inc.	922.99
Y- 457	Prime at Technology Specialists, Inc.	4,381.07
Y- 458	Prime at Technology Specialists, Inc.	722.32
Y- 459	Prime at Technology Specialists, Inc.	655.95
Y- 460	Prime at Technology Specialists, Inc.	1,236.06
Y- 461	Prime at Technology Specialists, Inc.	1,348.43
Y- 462	Prime at Technology Specialists, Inc.	525.19
Y- 463	Prime at Technology Specialists, Inc.	1,354.57
Y- 464	Prime at Technology Specialists, Inc.	806.02
Y- 465	Prime at Technology Specialists, Inc.	4,344.20
Y- 466	Prime at Technology Specialists, Inc.	1,422.22

Exhibit	Payee	Disallowed Input VAT
Y- 467	Prime at Technology Specialists, Inc.	1,728.34
Y- 468	Prime at Technology Specialists, Inc.	1,612.70
Y- 469	Prime at Technology Specialists, Inc.	1,236.06
Y- 470	Prime at Technology Specialists, Inc.	1,432.35
Y- 471	Prime at Technology Specialists, Inc.	1,247.82
Y- 472	Prime at Technology Specialists, Inc.	1,995.37
Y- 473	Prime at Technology Specialists, Inc.	1,620.13
Y- 474	Prime at Technology Specialists, Inc.	1,026.90
Y- 475	Prime at Technology Specialists, Inc.	1,147.93
Y- 476	Prime at Technology Specialists, Inc.	1,074.52
Y- 477	Prime at Technology Specialists, Inc.	899.07
Y- 478	Prime at Technology Specialists, Inc.	5,918.22
Y- 479	Prime at Technology Specialists, Inc.	1,216.68
Y- 480	Promo One Trading	46,371.43
Y- 481	RCW Construction And Devt. Corp.	4,753.35
Y- 482	Ricoh (Philippines), Inc.	81.28
Y- 483	Ricoh (Philippines), Inc.	881.07
Y- 484	Ricoh (Philippines), Inc.	762.40
Y- 485	Ricoh (Philippines), Inc.	250.19
Y- 489	TNT Express Worldwide (Phils.) Inc.	6.60
Y- 490	TNT Express Worldwide (Phils.) Inc.	104.31
Y- 491	Veterans Philippine Scouts Security Agency	232.78
Y- 492	Veterans Philippine Scouts Security Agency	480.40
Y- 493	Veterans Philippine Scouts Security Agency	232.01
Y- 494	Veterans Philippine Scouts Security Agency	428.86
Y- 495	Veterans Philippine Scouts Security Agency	1,909.22
Y- 496	Veterans Philippine Scouts Security Agency	1,160.83
Y- 497	Veterans Philippine Scouts Security Agency	789.70
Y- 498	Veterans Philippine Scouts Security Agency	1,140.48
Y- 499	Veterans Philippine Scouts Security Agency	219.80
Y- 500	Veterans Philippine Scouts Security Agency	219.80
Y- 501	Veterans Philippine Scouts Security Agency	441.53
Y- 502	Veterans Philippine Scouts Security Agency	219.80
Y- 503	Veterans Philippine Scouts Security Agency	219.80
Y- 504	Veterans Philippine Scouts Security Agency	817.66
Y- 505	Veterans Philippine Scouts Security Agency	1,175.52
Y- 506	Veterans Philippine Scouts Security Agency	1,140.48
Y- 507	Veterans Philippine Scouts Security Agency	856.69
Y- 508	Activeone Health, Inc.	6,495.54
Y- 509	Activeone Health, Inc.	10,392.86
Y- 510	Activeone Health, Inc.	259.80
Y- 511	Adexhibit Incorporated	5,357.14
Y- 512	Ace Millennium Graphic Printer	192.00
Y- 513	Ace Millennium Graphic Printer	48.00
Y- 514	Ace Millennium Graphic Printer	48.00
Y- 515	Ace Millennium Graphic Printer	144.00
Y- 516	Aju Global Transport Corp.	2,224.29
Y- 517	Aju Global Transport Corp.	10,178.57
Y- 518	Aju Global Transport Corp.	7,144.29
Y- 519	Amberland Corporation	675.00
Y- 520	BSD Holdings Corporation	9,726.42
Y- 525	Canyon Cove Residential Beach Resort	44,208.21

Exhibit	Payee	Disallowed Input VAT
Y- 529	Digitalkey Print And Trade	1,060.80
Y- 530	Digitalkey Print And Trade	600.00
Y- 536	El Cirkulo	5,357.14
Y- 537	Ernie Clarete	169,200.00
Y- 538	Ezra General Services, Inc.	7,759.25
Y- 539	Ezra General Services, Inc.	9,987.88
Y- 540	Ezra General Services, Inc.	7,494.26
Y- 541	Ezra General Services, Inc.	21,030.16
Y- 542	Ezra General Services, Inc.	1,172.87
Y- 543	Ezra General Services, Inc.	1,001.32
Y- 544	Ezra General Services, Inc.	13,923.38
Y- 545	Ezra General Services, Inc.	994.74
Y- 546	Ezra General Services, Inc.	1,107.85
Y- 547	Ezra General Services, Inc.	1,161.65
Y- 548	Ezra General Services, Inc.	8,909.90
Y- 549	Ezra General Services, Inc.	9,131.81
Y- 550	Ezra General Services, Inc.	9,169.86
Y- 551	Ezra General Services, Inc.	8,957.08
Y- 552	Ezra General Services, Inc.	9,026.95
Y- 553	Ezra General Services, Inc.	9,571.49
Y- 554	Ezra General Services, Inc.	9,208.54
Y- 556	Fridays Holdings Inc.	21,942.86
Y- 557	Globe Telecom, Inc.	102.48
Y- 558	Globe Telecom, Inc.	76.12
Y- 559	Globe Telecom, Inc.	256.18
Y- 560	Globe Telecom, Inc.	120.18
Y- 561	Globe Telecom, Inc.	68,579.41
Y- 562	Globe Telecom, Inc.	746.95
Y- 563	Globe Telecom, Inc.	85.71
Y- 564	Globe Telecom, Inc.	128.57
Y- 565	Globe Telecom, Inc.	309.70
Y- 566	Globe Telecom, Inc.	917.33
Y- 567	Globe Telecom, Inc.	257.14
Y- 568	Globe Telecom, Inc.	128.57
Y- 569	Globe Telecom, Inc.	128.57
Y- 570	Globe Telecom, Inc.	871.19
Y- 571	Globe Telecom, Inc.	134.96
Y- 572	Globe Telecom, Inc.	578.38
Y- 573	Globe Telecom, Inc.	331.53
Y- 574	Globe Telecom, Inc.	256.63
Y- 575	Globe Telecom, Inc.	177.82
Y- 576	Globe Telecom, Inc.	117.56
Y- 577	Globe Telecom, Inc.	128.57
Y- 578	Globe Telecom, Inc.	257.14
Y- 579	Globe Telecom, Inc.	180.00
Y- 580	Globe Telecom, Inc.	85.71
Y- 581	Globe Telecom, Inc.	128.57
Y- 582	Globe Telecom, Inc.	204.00
Y- 583	Globe Telecom, Inc.	131.28
Y- 584	Globe Telecom, Inc.	85.71
Y- 585	Globe Telecom, Inc.	370.45
Y- 586	Globe Telecom, Inc.	128.57

Exhibit	Payee	Disallowed Input VAT
Y- 587	Globe Telecom, Inc.	85.71
Y- 588	Globe Telecom, Inc.	204.00
Y- 589	Globe Telecom, Inc.	128.57
Y- 590	Globe Telecom, Inc.	451.52
Y- 591	Globe Telecom, Inc.	463.24
Y- 592	Globe Telecom, Inc.	128.57
Y- 593	Globe Telecom, Inc.	413.63
Y- 594	Globe Telecom, Inc.	439.03
Y- 595	Globe Telecom, Inc.	442.21
Y- 596	Globe Telecom, Inc.	297.34
Y- 597	Globe Telecom, Inc.	128.57
Y- 598	Globe Telecom, Inc.	451.60
Y- 599	Globe Telecom, Inc.	901.23
Y- 600	Globe Telecom, Inc.	287.62
Y- 601	Globe Telecom, Inc.	316.32
Y- 602	Globe Telecom, Inc.	249.32
Y- 603	Globe Telecom, Inc.	491.90
Y- 604	Globe Telecom, Inc.	142.91
Y- 605	Globe Telecom, Inc.	198.47
Y- 606	Globe Telecom, Inc.	85.71
Y- 607	Globe Telecom, Inc.	85.71
Y- 608	Globe Telecom, Inc.	85.82
Y- 609	Globe Telecom, Inc.	164.32
Y- 610	Globe Telecom, Inc.	98.63
Y- 611	Globe Telecom, Inc.	85.71
Y- 612	Globe Telecom, Inc.	128.57
Y- 613	Globe Telecom, Inc.	257.14
Y- 614	Globe Telecom, Inc.	609.80
Y- 615	Globe Telecom, Inc.	128.57
Y- 616	Globe Telecom, Inc.	434.16
Y- 617	Globe Telecom, Inc.	160.71
Y- 618	Globe Telecom, Inc.	175.88
Y- 619	Globe Telecom, Inc.	128.57
Y- 620	Globe Telecom, Inc.	250.49
Y- 621	Globe Telecom, Inc.	75.59
Y- 622	Globe Telecom, Inc.	602.96
Y- 623	Health Partners Dental Access	916.59
Y- 624	Health Partners Dental Access	515.36
Y- 625	Health Partners Dental Access	1,466.68
Y- 626	Health Partners Dental Access	7.20
Y- 627	Health Partners Dental Access	3,647.14
Y- 628	Health Partners Dental Access	1,947.30
Y- 629	Hewitt Associates, Inc.	69,157.62
Y- 630	Hewitt Associates, Inc.	68,309.40
Y- 631	Ideal Vision	4,101.67
Y- 632	Ideal Vision	4,101.67
Y- 633	Ideas Enterprises	27,999.66
Y- 635	Intellicare	26,006.53
Y- 636	Intellicare	11,518.07
Y- 637	Intellicare	816.00
Y- 638	Intellicare	5,805.59
Y- 639	Intellicare	5,928.89

Exhibit	Payee	Disallowed Input VAT
Y- 640	Intellicare	5,661.19
Y- 641	Intellicare	4,750.91
Y- 642	Manila Bulletin Publishing Corp.	5,328.00
Y- 643	Maximum Solution Corporation	2,688.00
Y- 644	Maximum Solution Corporation	15,456.90
Y- 645	Mediabanc Manila Monitoring Services, Inc.	3,600.00
Y- 646	Mediabanc Manila Monitoring Services, Inc.	3,600.00
Y- 647	Mediabanc Manila Monitoring Services, Inc.	3,600.00
Y- 648	Mobilex Car And Truck Rental, Inc.	557.87
Y- 649	Mobilex Car And Truck Rental, Inc.	658.92
Y- 650	Oracle (Philippines) Corp.	4,382.40
Y- 651	Oracle (Philippines) Corp.	1,369.44
Y- 652	Oracle (Philippines) Corp.	5,478.00
Y- 653	Oracle (Philippines) Corp.	5,477.76
Y- 654	Peme Consultancy, Inc.	1,080.00
Y- 656	Prime at Technology Specialists, Inc.	42,723.67
Y- 657	Prime at Technology Specialists, Inc.	1,153.86
Y- 658	Prime at Technology Specialists, Inc.	2,802.48
Y- 659	Prime at Technology Specialists, Inc.	1,055.52
Y- 660	Prime at Technology Specialists, Inc.	987.03
Y- 661	Prime at Technology Specialists, Inc.	2,621.59
Y- 662	Prime at Technology Specialists, Inc.	979.99
Y- 663	Prime at Technology Specialists, Inc.	1,083.31
Y- 664	Prime at Technology Specialists, Inc.	1,255.08
Y- 665	Prime at Technology Specialists, Inc.	2,613.48
Y- 666	Prime at Technology Specialists, Inc.	1,459.21
Y- 667	Prime at Technology Specialists, Inc.	32,991.48
Y- 668	Prime at Technology Specialists, Inc.	36,684.27
Y- 669	Prime at Technology Specialists, Inc.	1,016.42
Y- 670	Prime at Technology Specialists, Inc.	759.93
Y- 671	Prime at Technology Specialists, Inc.	2,321.90
Y- 672	Prime at Technology Specialists, Inc.	1,840.37
Y- 673	Prime at Technology Specialists, Inc.	1,382.14
Y- 674	Prime at Technology Specialists, Inc.	1,468.05
Y- 675	Prime at Technology Specialists, Inc.	1,444.29
Y- 676	Prime at Technology Specialists, Inc.	3,056.82
Y- 677	Prime at Technology Specialists, Inc.	1,069.00
Y- 678	Prime at Technology Specialists, Inc.	1,918.25
Y- 679	Prime at Technology Specialists, Inc.	528.35
Y- 680	Prime at Technology Specialists, Inc.	1,093.89
Y- 681	Prime at Technology Specialists, Inc.	3,267.79
Y- 682	Prime at Technology Specialists, Inc.	1,165.46
Y- 683	Prime at Technology Specialists, Inc.	2,414.54
Y- 684	Prime at Technology Specialists, Inc.	703.91
Y- 685	Prime at Technology Specialists, Inc.	1,166.00
Y- 686	Prime at Technology Specialists, Inc.	893.20
Y- 687	Prime at Technology Specialists, Inc.	33,964.11
Y- 688	Primover Consultancy Services Incorporated	591.75
Y- 689	Punta De Fabian Resort, Inc.	3,363.93
Y- 691	Rizadel Realty Corporation	210,825.48
Y- 693	Technoprints, Inc.	1,446.43
Y- 694	Technoprints, Inc.	160.71

Exhibit	Payee	Disallowed Input VAT
Y- 695	Technoprints, Inc.	86.45
Y- 696	The First Villa Cristina Hotel & Resort, Inc.	9,867.86
Y- 697	TNT Express Worldwide (Phils.) Inc.	36.60
Y- 698	TNT Express Worldwide (Phils.) Inc.	109.20
Y- 699	Toyota Pasong Tamo, Inc	1,911.98
Y- 700	Toyota Pasong Tamo, Inc	944.07
Y- 701	Toyota Pasong Tamo, Inc	1,771.03
Y- 702	Two-Way Link Job Solutions	4,821.43
Y- 703	Veterans Philippine Scouts Security Agency	1,567.50
Y- 704	Veterans Philippine Scouts Security Agency	1,140.48
Y- 705	Veterans Philippine Scouts Security Agency	1,160.49
Y- 706	Veterans Philippine Scouts Security Agency	862.63
Y- 707	Veterans Philippine Scouts Security Agency	438.36
Y- 708	Veterans Philippine Scouts Security Agency	219.80
Y- 709	Veterans Philippine Scouts Security Agency	219.80
Y- 710	Veterans Philippine Scouts Security Agency	398.39
Y- 711	Veterans Philippine Scouts Security Agency	210.64
Y- 712	Veterans Philippine Scouts Security Agency	210.64
Y- 713	Veterans Philippine Scouts Security Agency	1,216.51
Y- 714	Veterans Philippine Scouts Security Agency	1,216.90
Y- 715	Veterans Philippine Scouts Security Agency	880.73
Y- 716	Veterans Philippine Scouts Security Agency	630.49
Y- 717	Veterans Philippine Scouts Security Agency	219.80
Y- 718	Veterans Philippine Scouts Security Agency	216.75
Y- 719	Veterans Philippine Scouts Security Agency	347.55
Y- 720	Visions and Breakthroughs International, Inc.	10,666.66
Y- 723	Renato D. Nayona	4,004.46
Y- 724	Renato D. Nayona	4,004.46
Y- 725	Rhodelia S. Duerme	10,116.00
Y- 726	Veterans Philippine Scouts Security Agency	219.80
Y- 727	Veterans Philippine Scouts Security Agency	344.38
Y- 728	Visions and Breakthroughs International, Inc.	10,666.66
Y- 730	Ace Millennium Graphic Printer	144.00
Y- 731	Activeone Health, Inc.	259.80
Y- 732	Airconditioning And Refrigeration Technologists, Inc.	1,607.14
Y- 733	Airfreight 2100, Inc.	170.56
Y- 734	Amberland Corporation	675.00
Y- 735	BSD Holdings Corporation	9,726.42
Y- 736	BSD Holdings Corporation	9,726.42
Y- 742	Club Punta Fuego, Inc.	13,564.29
Y- 744	Development Dimensions International Philippines, Inc.	7,028.57
Y- 745	DHL Express (Philippines) Corp.	5.96
Y- 746	DHL Express (Philippines) Corp.	229.25
Y- 747	DHL Express (Philippines) Corp.	332.87
Y- 748	DHL Express (Philippines) Corp.	122.42
Y- 749	DHL Express (Philippines) Corp.	1,447.50
Y- 750	DHL Express (Philippines) Corp.	191.20
Y- 751	DHL Express (Philippines) Corp.	182.94
Y- 752	DHL Express (Philippines) Corp.	1,133.88
Y- 753	DHL Express (Philippines) Corp.	571.76
Y- 754	DHL Express (Philippines) Corp.	763.41
Y- 755	DHL Express (Philippines) Corp.	149.93

Emerson Electric (Asia) Limited - ROHQ vs. CIR **Annex A**
CTA Case No. 8532

Exhibit	Payee	Disallowed Input VAT
Y- 756	DHL Express (Philippines) Corp.	55.48
Y- 757	DHL Express (Philippines) Corp.	55.48
Y- 758	DHL Express (Philippines) Corp.	411.28
Y- 759	DHL Express (Philippines) Corp.	144.89
Y- 760	DHL Express (Philippines) Corp.	592.39
Y- 761	DHL Express (Philippines) Corp.	232.46
Y- 762	DHL Express (Philippines) Corp.	127.46
Y- 763	DHL Express (Philippines) Corp.	152.68
Y- 764	DHL Express (Philippines) Corp.	637.78
Y- 765	DHL Express (Philippines) Corp.	668.04
Y- 766	DHL Express (Philippines) Corp.	84.82
Y- 767	DHL Express (Philippines) Corp.	61.44
Y- 768	DHL Express (Philippines) Corp.	121.96
Y- 769	DHL Express (Philippines) Corp.	121.50
Y- 770	DHL Express (Philippines) Corp.	81.61
Y- 771	DHL Express (Philippines) Corp.	139.39
Y- 772	DHL Express (Philippines) Corp.	121.96
Y- 773	DHL Express (Philippines) Corp.	39.89
Y- 774	DHL Express (Philippines) Corp.	39.89
Y- 775	DHL Express (Philippines) Corp.	138.01
Y- 776	DHL Express (Philippines) Corp.	65.11
Y- 777	DHL Express (Philippines) Corp.	416.78
Y- 778	DHL Express (Philippines) Corp.	69.23
Y- 779	DHL Express (Philippines) Corp.	170.56
Y- 780	DHL Express (Philippines) Corp.	193.49
Y- 781	DHL Express (Philippines) Corp.	85.74
Y- 782	DHL Express (Philippines) Corp.	53.65
Y- 783	DHL Express (Philippines) Corp.	121.96
Y- 784	DHL Express (Philippines) Corp.	39.89
Y- 785	DHL Express (Philippines) Corp.	547.91
Y- 786	DHL Express (Philippines) Corp.	67.40
Y- 787	DHL Express (Philippines) Corp.	177.90
Y- 788	DHL Express (Philippines) Corp.	177.90
Y- 789	DHL Express (Philippines) Corp.	121.50
Y- 790	DHL Express (Philippines) Corp.	177.90
Y- 791	DHL Express (Philippines) Corp.	95.37
Y- 792	DHL Express (Philippines) Corp.	177.90
Y- 793	DHL Express (Philippines) Corp.	95.37
Y- 794	DHL Express (Philippines) Corp.	95.37
Y- 795	DHL Express (Philippines) Corp.	177.90
Y- 796	DHL Express (Philippines) Corp.	177.90
Y- 797	DHL Express (Philippines) Corp.	177.90
Y- 801	Digitalkey Print and Trade	6,960.00
Y- 802	Digitalkey Print and Trade	9,792.00
Y- 803	Digitalkey Print and Trade	3,158.58
Y- 804	Digitalkey Print and Trade	3,600.00
Y- 811	Environmental Compliance Consultants Int'l. Corp.	4,560.00
Y- 812	Environmental Compliance Consultants Int'l. Corp.	4,560.00
Y- 813	Ezra General Services, Inc.	1,088.71
Y- 814	Globe Telecom, Inc.	73,413.37
Y- 815	Hewitt Associates, Inc.	78,971.64
Y- 816	Hewitt Associates, Inc.	73,445.10

Emerson Electric (Asia) Limited - ROHQ vs. CIR **Annex A**
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Exhibit	Payee	Disallowed Input VAT
Y- 817	Hyundai Global City Hub	749.95
Y- 818	Innove Communications, Inc.	21,931.89
Y- 819	Intersoft, Inc.	27,840.00
Y- 820	Learninglitz, Inc.	28,373.79
Y- 823	Maximum Solution Corporation	12,144.72
Y- 824	Maximum Solution Corporation	11,781.04
Y- 825	Maximum Solution Corporation	13,277.40
Y- 826	Microimaging Sales & Services, Inc	5,357.14
Y- 827	Mobilex Car And Truck Rental, Inc.	760.23
Y- 828	Mobilex Car And Truck Rental, Inc.	12,642.86
Y- 829	Oracle (Philippines) Corp.	5,477.76
Y- 830	Oracle (Philippines) Corp.	4,763.88
Y- 831	Peme Consultancy, Inc.	1,080.00
Y- 832	Prime at Technology Specialists, Inc.	1,511.43
Y- 833	Prime at Technology Specialists, Inc.	1,602.28
Y- 834	Prime at Technology Specialists, Inc.	1,466.85
Y- 835	Prime at Technology Specialists, Inc.	400.05
Y- 836	Prime at Technology Specialists, Inc.	552.71
Y- 837	Prime at Technology Specialists, Inc.	2,287.76
Y- 838	Prime at Technology Specialists, Inc.	2,537.73
Y- 839	Prime at Technology Specialists, Inc.	3,420.86
Y- 840	Primover Consultancy Services Incorporated	1,414.31
Y- 841	Quantuvis Resources Corporation	18,873.23
Y- 842	Quantuvis Resources Corporation	4,404.34
Y- 843	RCW Construction and Devt. Corp	528.00
Y- 844	RCW Construction and Devt. Corp	4,004.40
Y- 845	RCW Construction and Devt. Corp	6,829.20
Y- 846	RCW Construction and Devt. Corp	43,170.00
Y- 847	RCW Construction and Devt. Corp	8,940.96
Y- 848	RCW Construction and Devt. Corp	10,469.28
Y- 849	RCW Construction and Devt. Corp	23,618.40
Y- 850	Rhodelia S. Duerme	10,116.00
Y- 853	Watson Wyatt Philippines, Inc.	14,400.00
Y- 859	The Peninsula Manila	6,851.56
Y- 860	Alarm Security and Investigation Services Inc.	2,359.49
Y- 861	Alarm Security and Investigation Services Inc.	2,254.52
Y- 862	Alarm Security and Investigation Services Inc.	1,954.17
Y- 863	Alarm Security and Investigation Services Inc.	2,445.29
Y- 864	Alarm Security and Investigation Services Inc.	2,269.36
Y- 865	Alarm Security and Investigation Services Inc.	2,328.98
Y- 866	Database Wizards, Inc.	2,057.14
Y- 867	Database Wizards, Inc.	2,502.86
Y- 868	Guthrie-Jensen Consultants, Inc.	2,640.00
Y- 869	Innove Communications, Inc.	17,095.86
Y- 870	Innove Communications, Inc.	22,121.61
Y- 871	Innove Communications, Inc.	22,292.71
Y- 872	Innove Communications, Inc.	7,200.00
Y- 873	Innove Communications, Inc.	7,200.00
Y- 874	Innove Communications, Inc.	6,600.00
Y- 875	Innove Communications, Inc.	6,600.00
Y- 876	Innove Communications, Inc.	6,600.00
Y- 878	Meinhardt Philippines, Inc.	6,480.00

Exhibit	Payee	Disallowed Input VAT
Y- 883	Adventure International Tours Inc.	150.00
Y- 884	Airconditioning And Refrigeration Technologists, Inc.	1,607.14
Y- 885	Amberland Corporation	675.00
Y- 886	American Technologies, Inc.	647.00
Y- 887	American Technologies, Inc.	267.86
Y- 888	BSD Holdings Corporation	9,726.42
Y- 889	Database Wizards, Inc.	3,910.71
Y- 890	Ezra General Services, Inc.	912.36
Y- 891	Ezra General Services, Inc.	11,316.27
Y- 892	Ezra General Services, Inc.	1,014.79
Y- 893	Ezra General Services, Inc.	18,500.71
Y- 894	Ezra General Services, Inc.	12,278.74
Y- 895	Ezra General Services, Inc.	9,765.25
Y- 896	Ezra General Services, Inc.	10,006.42
Y- 897	Ezra General Services, Inc.	9,228.16
Y- 898	Globe Telecom, Inc.	80.41
Y- 899	Globe Telecom, Inc.	250.39
Y- 900	Globe Telecom, Inc.	108.25
Y- 901	Globe Telecom, Inc.	104.35
Y- 902	Globe Telecom, Inc.	85.71
Y- 903	Globe Telecom, Inc.	334.50
Y- 904	Globe Telecom, Inc.	146.50
Y- 905	Globe Telecom, Inc.	573.56
Y- 906	Globe Telecom, Inc.	417.36
Y- 907	Globe Telecom, Inc.	651.22
Y- 908	Globe Telecom, Inc.	547.56
Y- 909	Globe Telecom, Inc.	128.57
Y- 910	Globe Telecom, Inc.	128.57
Y- 911	Globe Telecom, Inc.	415.63
Y- 912	Globe Telecom, Inc.	128.57
Y- 913	Globe Telecom, Inc.	128.57
Y- 914	Globe Telecom, Inc.	128.79
Y- 915	Globe Telecom, Inc.	199.76
Y- 916	Globe Telecom, Inc.	451.62
Y- 917	Globe Telecom, Inc.	331.45
Y- 918	Globe Telecom, Inc.	382.21
Y- 919	Globe Telecom, Inc.	128.57
Y- 920	Globe Telecom, Inc.	85.71
Y- 921	Globe Telecom, Inc.	86.04
Y- 922	Globe Telecom, Inc.	391.16
Y- 923	Globe Telecom, Inc.	417.78
Y- 924	Globe Telecom, Inc.	128.57
Y- 925	Globe Telecom, Inc.	264.66
Y- 926	Globe Telecom, Inc.	128.57
Y- 927	Globe Telecom, Inc.	128.95
Y- 928	Globe Telecom, Inc.	199.22
Y- 929	Globe Telecom, Inc.	161.03
Y- 930	Globe Telecom, Inc.	259.00
Y- 931	Globe Telecom, Inc.	586.29
Y- 932	Globe Telecom, Inc.	85.71
Y- 933	Globe Telecom, Inc.	86.73
Y- 934	Globe Telecom, Inc.	128.57

Exhibit	Payee	Disallowed Input VAT
Y- 935	Globe Telecom, Inc.	128.68
Y- 936	Globe Telecom, Inc.	128.57
Y- 937	Globe Telecom, Inc.	125.87
Y- 938	Globe Telecom, Inc.	128.57
Y- 939	Globe Telecom, Inc.	128.57
Y- 940	Globe Telecom, Inc.	85.71
Y- 941	Globe Telecom, Inc.	86.04
Y- 942	Globe Telecom, Inc.	925.22
Y- 943	Globe Telecom, Inc.	713.07
Y- 944	Globe Telecom, Inc.	637.40
Y- 945	Globe Telecom, Inc.	1,025.25
Y- 946	Globe Telecom, Inc.	235.77
Y- 947	Globe Telecom, Inc.	368.17
Y- 948	Globe Telecom, Inc.	128.57
Y- 949	Globe Telecom, Inc.	178.75
Y- 950	Globe Telecom, Inc.	128.57
Y- 951	Globe Telecom, Inc.	187.35
Y- 952	Globe Telecom, Inc.	377.18
Y- 953	Globe Telecom, Inc.	262.44
Y- 954	Globe Telecom, Inc.	128.57
Y- 955	Globe Telecom, Inc.	128.57
Y- 956	Globe Telecom, Inc.	325.69
Y- 957	Globe Telecom, Inc.	802.27
Y- 958	Globe Telecom, Inc.	922.24
Y- 959	Globe Telecom, Inc.	132.39
Y- 960	Globe Telecom, Inc.	173.84
Y- 961	Globe Telecom, Inc.	85.71
Y- 962	Globe Telecom, Inc.	85.71
Y- 963	Globe Telecom, Inc.	304.45
Y- 964	Globe Telecom, Inc.	374.63
Y- 965	Globe Telecom, Inc.	85.71
Y- 966	Globe Telecom, Inc.	85.71
Y- 967	Globe Telecom, Inc.	86.14
Y- 968	Globe Telecom, Inc.	124.29
Y- 969	Globe Telecom, Inc.	537.59
Y- 970	Globe Telecom, Inc.	451.67
Y- 971	Globe Telecom, Inc.	134.20
Y- 972	Globe Telecom, Inc.	153.11
Y- 973	Globe Telecom, Inc.	128.57
Y- 974	Globe Telecom, Inc.	128.57
Y- 975	Globe Telecom, Inc.	380.18
Y- 976	Globe Telecom, Inc.	408.73
Y- 977	Globe Telecom, Inc.	521.91
Y- 978	Globe Telecom, Inc.	257.14
Y- 979	Globe Telecom, Inc.	491.24
Y- 980	Globe Telecom, Inc.	329.93
Y- 981	Globe Telecom, Inc.	469.65
Y- 982	Globe Telecom, Inc.	85.71
Y- 983	Globe Telecom, Inc.	85.71
Y- 984	Globe Telecom, Inc.	280.04
Y- 985	Globe Telecom, Inc.	496.74
Y- 986	Globe Telecom, Inc.	359.45

Exhibit	Payee	Disallowed Input VAT
Y- 987	Globe Telecom, Inc.	549.79
Y- 988	Globe Telecom, Inc.	257.14
Y- 989	Globe Telecom, Inc.	257.14
Y- 990	Globe Telecom, Inc.	85.82
Y- 991	Globe Telecom, Inc.	101.75
Y- 992	Globe Telecom, Inc.	85.71
Y- 993	Globe Telecom, Inc.	414.30
Y- 994	Globe Telecom, Inc.	549.89
Y- 995	Globe Telecom, Inc.	306.47
Y- 996	Globe Telecom, Inc.	421.25
Y- 997	Globe Telecom, Inc.	419.38
Y- 998	Globe Telecom, Inc.	135.97
Y- 999	Globe Telecom, Inc.	204.05
Y- 1000	Globe Telecom, Inc.	451.71
Y- 1001	Globe Telecom, Inc.	269.00
Y- 1002	Globe Telecom, Inc.	276.96
Y- 1003	Globe Telecom, Inc.	204.00
Y- 1004	Globe Telecom, Inc.	204.00
Y- 1005	Globe Telecom, Inc.	160.71
Y- 1006	Globe Telecom, Inc.	160.71
Y- 1007	Globe Telecom, Inc.	180.00
Y- 1008	Globe Telecom, Inc.	180.00
Y- 1009	Globe Telecom, Inc.	204.00
Y- 1010	Globe Telecom, Inc.	204.00
Y- 1011	Globe Telecom, Inc.	204.00
Y- 1012	Globe Telecom, Inc.	160.71
Y- 1013	Globe Telecom, Inc.	160.71
Y- 1014	Globe Telecom, Inc.	180.11
Y- 1015	Globe Telecom, Inc.	234.18
Y- 1016	Globe Telecom, Inc.	234.18
Y- 1017	Globe Telecom, Inc.	156.12
Y- 1018	Globe Telecom, Inc.	234.18
Y- 1019	Globe Telecom, Inc.	270.49
Y- 1020	Globe Telecom, Inc.	197.82
Y- 1021	Globe Telecom, Inc.	743.88
Y- 1022	Globe Telecom, Inc.	509.57
Y- 1023	Globe Telecom, Inc.	234.18
Y- 1024	Globe Telecom, Inc.	428.85
Y- 1025	Globe Telecom, Inc.	468.37
Y- 1026	Globe Telecom, Inc.	156.12
Y- 1027	Globe Telecom, Inc.	445.67
Y- 1028	Globe Telecom, Inc.	327.86
Y- 1029	Globe Telecom, Inc.	270.93
Y- 1030	Globe Telecom, Inc.	285.50
Y- 1033	Platinum 168 Inc.	1,500.00
Y- 1034	Platinum 168 Inc.	1,500.00
Y- 1035	RCW Construction and Devt. Corp	23,571.43
Y- 1036	Ricoh (Philippines), Inc.	1,142.40
Y- 1037	Ricoh (Philippines), Inc.	695.07
Y- 1038	Ricoh (Philippines), Inc.	992.74
Y- 1039	Ricoh (Philippines), Inc.	793.31
Y- 1040	Ricoh (Philippines), Inc.	1,150.90

Exhibit	Payee	Disallowed Input VAT
Y- 1041	Ricoh (Philippines), Inc.	770.03
Y- 1042	Ricoh (Philippines), Inc.	5,786.27
Y- 1043	Ricoh (Philippines), Inc.	681.20
Y- 1044	Ricoh (Philippines), Inc.	4,394.19
Y- 1045	Ricoh (Philippines), Inc.	956.64
Y- 1046	Ricoh (Philippines), Inc.	302.02
Y- 1047	Ricoh (Philippines), Inc.	762.40
Y- 1048	Ricoh (Philippines), Inc.	154.08
Y- 1049	Ricoh (Philippines), Inc.	1,019.05
Y- 1050	Ricoh (Philippines), Inc.	55.81
Y- 1051	Ricoh (Philippines), Inc.	881.07
Y- 1052	Ricoh (Philippines), Inc.	303.94
Y- 1053	Ricoh (Philippines), Inc.	1,019.05
Y- 1054	Ricoh (Philippines), Inc.	906.24
Y- 1055	Ricoh (Philippines), Inc.	634.22
Y- 1056	Ricoh (Philippines), Inc.	1,121.12
Y- 1057	Ricoh (Philippines), Inc.	762.40
Y- 1058	Ricoh (Philippines), Inc.	843.01
Y- 1059	Ricoh (Philippines), Inc.	762.40
Y- 1060	Ricoh (Philippines), Inc.	825.19
Y- 1061	Ricoh (Philippines), Inc.	762.40
Y- 1062	Ricoh (Philippines), Inc.	547.19
Y- 1063	Ricoh (Philippines), Inc.	762.40
Y- 1064	Ricoh (Philippines), Inc.	298.30
Y- 1065	Ricoh (Philippines), Inc.	762.40
Y- 1066	Ricoh (Philippines), Inc.	209.34
Y- 1067	Ricoh (Philippines), Inc.	806.16
Y- 1068	Ricoh (Philippines), Inc.	357.24
Y- 1069	Ricoh (Philippines), Inc.	642.68
Y- 1070	Ricoh (Philippines), Inc.	751.08
Y- 1071	Ricoh (Philippines), Inc.	522.15
Y- 1072	Ricoh (Philippines), Inc.	762.40
Y- 1073	Ricoh (Philippines), Inc.	508.28
Y- 1074	Ricoh (Philippines), Inc.	539.28
Y- 1075	Ricoh (Philippines), Inc.	145.62
Y- 1076	Ricoh (Philippines), Inc.	539.28
Y- 1077	Ricoh (Philippines), Inc.	197.96
Y- 1078	Ricoh (Philippines), Inc.	539.28
Y- 1079	Ricoh (Philippines), Inc.	88.55
Y- 1080	Ricoh (Philippines), Inc.	539.27
Y- 1081	Ricoh (Philippines), Inc.	1,052.88
Y- 1082	Ricoh (Philippines), Inc.	858.97
Y- 1083	Ricoh (Philippines), Inc.	726.77
Y- 1084	Ricoh (Philippines), Inc.	1,019.05
Y- 1085	Ricoh (Philippines), Inc.	285.61
Y- 1086	Ricoh (Philippines), Inc.	154.34
Y- 1087	Ricoh (Philippines), Inc.	906.24
Y- 1088	Ricoh (Philippines), Inc.	1,410.33
Y- 1089	Ricoh (Philippines), Inc.	906.24
Y- 1090	Ricoh (Philippines), Inc.	152.79
Y- 1091	Ricoh (Philippines), Inc.	930.60
Y- 1092	Ricoh (Philippines), Inc.	880.54

Exhibit	Payee	Disallowed Input VAT
Y- 1093	Ricoh (Philippines), Inc.	106.37
Y- 1094	Ricoh (Philippines), Inc.	880.54
Y- 1095	Ricoh (Philippines), Inc.	1,676.41
Y- 1096	Ricoh (Philippines), Inc.	770.03
Y- 1097	Ricoh (Philippines), Inc.	132.48
Y- 1098	Ricoh (Philippines), Inc.	1,019.05
Y- 1099	Ricoh (Philippines), Inc.	728.29
Y- 1100	Ricoh (Philippines), Inc.	1,019.05
Y- 1101	Ricoh (Philippines), Inc.	722.43
Y- 1102	Ricoh (Philippines), Inc.	1,019.05
Y- 1103	Ricoh (Philippines), Inc.	1,423.87
Y- 1104	Ricoh (Philippines), Inc.	1,019.05
Y- 1105	Ricoh (Philippines), Inc.	383.13
Y- 1106	Ricoh (Philippines), Inc.	1,019.05
Y- 1107	Ricoh (Philippines), Inc.	539.52
Y- 1108	Ricoh (Philippines), Inc.	1,019.05
Y- 1109	Ricoh (Philippines), Inc.	398.18
Y- 1110	Ricoh (Philippines), Inc.	1,019.05
Y- 1111	Ricoh (Philippines), Inc.	445.67
Y- 1112	Ricoh (Philippines), Inc.	1,019.05
Y- 1113	Ricoh (Philippines), Inc.	878.43
Y- 1114	Ricoh (Philippines), Inc.	1,019.05
Y- 1115	Ricoh (Philippines), Inc.	103.29
Y- 1116	Ricoh (Philippines), Inc.	138.69
Y- 1117	Ricoh (Philippines), Inc.	770.03
Y- 1118	Ricoh (Philippines), Inc.	47.71
Y- 1119	Ricoh (Philippines), Inc.	54.31
Y- 1120	Ricoh (Philippines), Inc.	182.51
Y- 1122	Trends and Technologies Inc.	381,281.25
Y- 1123	Edsa Shangri-La Manila	6,141.33
Y- 1124	Edsa Shangri-La Manila	2,371.74
Y- 1125	Edsa Shangri-La Manila	2,486.18
Y- 1129	I-CLD Consulting Inc.	2,400.00
Y- 1130	Manila Bulletin Publishing Corp.	5,328.00
Y- 1131	Maximum Solution Corporation	2,016.00
Y- 1132	Maximum Solution Corporation	2,016.00
Y- 1133	Maximum Solution Corporation	26,645.32
Y- 1134	Maximum Solution Corporation	28,574.15
Y- 1135	Maximum Solution Corporation	3,091.20
Y- 1136	Maximum Solution Corporation	26,821.94
Y- 1137	Quantuvis Resources Corporation	15,664.80
Y- 1138	Quantuvis Resources Corporation	8,400.00
Y- 1139	Quantuvis Resources Corporation	1,800.00
Y- 1140	Abenson, Inc.	320.79
Y- 1141	Activeone Health, Inc.	32,217.86
Y- 1142	Activeone Health, Inc.	1,039.29
Y- 1143	Activeone Health, Inc.	2,442.32
Y- 1144	Activeone Health, Inc.	4,209.11
Y- 1145	Activeone Health, Inc.	4,106.78
Y- 1146	Adventure International Tours Inc.	150.00
Y- 1147	Adventure International Tours Inc.	72.00
Y- 1148	Adventure International Tours Inc.	150.00

Exhibit	Payee	Disallowed Input VAT
Y- 1149	Adventure International Tours Inc.	150.00
Y- 1150	Adventure International Tours Inc.	330.00
Y- 1151	Adventure International Tours Inc.	330.00
Y- 1152	Adventure International Tours Inc.	150.00
Y- 1153	Adventure International Tours Inc.	150.00
Y- 1154	Adventure International Tours Inc.	330.00
Y- 1155	Adventure International Tours Inc.	150.00
Y- 1156	Adventure International Tours Inc.	150.00
Y- 1157	Adventure International Tours Inc.	72.00
Y- 1158	Adventure International Tours Inc.	72.00
Y- 1159	Adventure International Tours Inc.	72.00
Y- 1160	Adventure International Tours Inc.	72.00
Y- 1161	Adventure International Tours Inc.	330.00
Y- 1162	Adventure International Tours Inc.	330.00
Y- 1163	Adventure International Tours Inc.	72.00
Y- 1164	Adventure International Tours Inc.	72.00
Y- 1165	Adventure International Tours Inc.	150.00
Y- 1166	Adventure International Tours Inc.	150.00
Y- 1167	Adventure International Tours Inc.	150.00
Y- 1168	Adventure International Tours Inc.	330.00
Y- 1169	Adventure International Tours Inc.	330.00
Y- 1170	Adventure International Tours Inc.	150.00
Y- 1171	Adventure International Tours Inc.	330.00
Y- 1172	Adventure International Tours Inc.	150.00
Y- 1173	Adventure International Tours Inc.	72.00
Y- 1174	Adventure International Tours Inc.	102.00
Y- 1175	Adventure International Tours Inc.	72.00
Y- 1176	Adventure International Tours Inc.	72.00
Y- 1177	Adventure International Tours Inc.	72.00
Y- 1178	Adventure International Tours Inc.	150.00
Y- 1179	Adventure International Tours Inc.	150.00
Y- 1180	Adventure International Tours Inc.	150.00
Y- 1181	Adventure International Tours Inc.	150.00
Y- 1182	Adventure International Tours Inc.	330.00
Y- 1183	Adventure International Tours Inc.	150.00
Y- 1184	Adventure International Tours Inc.	150.00
Y- 1185	Adventure International Tours Inc.	150.00
Y- 1186	Adventure International Tours Inc.	150.00
Y- 1187	Adventure International Tours Inc.	150.00
Y- 1188	Adventure International Tours Inc.	150.00
Y- 1189	Adventure International Tours Inc.	150.00
Y- 1190	Adventure International Tours Inc.	150.00
Y- 1191	Adventure International Tours Inc.	150.00
Y- 1192	Adventure International Tours Inc.	60.00
Y- 1193	Adventure International Tours Inc.	150.00
Y- 1194	Adventure International Tours Inc.	60.00
Y- 1195	Adventure International Tours Inc.	60.00
Y- 1196	Adventure International Tours Inc.	150.00
Y- 1197	Adventure International Tours Inc.	150.00
Y- 1198	Adventure International Tours Inc.	150.00
Y- 1199	Adventure International Tours Inc.	150.00
Y- 1200	Adventure International Tours Inc.	60.00

Exhibit	Payee	Disallowed Input VAT
Y- 1201	Adventure International Tours Inc.	60.00
Y- 1202	Adventure International Tours Inc.	60.00
Y- 1203	Adventure International Tours Inc.	60.00
Y- 1204	Adventure International Tours Inc.	150.00
Y- 1205	Adventure International Tours Inc.	150.00
Y- 1206	Adventure International Tours Inc.	150.00
Y- 1207	Adventure International Tours Inc.	150.00
Y- 1208	Adventure International Tours Inc.	150.00
Y- 1209	Adventure International Tours Inc.	150.00
Y- 1210	Adventure International Tours Inc.	150.00
Y- 1211	Adventure International Tours Inc.	150.00
Y- 1212	Adventure International Tours Inc.	330.00
Y- 1213	Adventure International Tours Inc.	150.00
Y- 1214	Adventure International Tours Inc.	330.00
Y- 1215	Adventure International Tours Inc.	60.00
Y- 1216	Adventure International Tours Inc.	60.00
Y- 1217	Adventure International Tours Inc.	72.00
Y- 1218	Adventure International Tours Inc.	72.00
Y- 1219	Adventure International Tours Inc.	72.00
Y- 1220	Adventure International Tours Inc.	72.00
Y- 1221	Adventure International Tours Inc.	330.00
Y- 1222	Adventure International Tours Inc.	60.00
Y- 1223	Adventure International Tours Inc.	330.00
Y- 1224	Adventure International Tours Inc.	330.00
Y- 1225	Adventure International Tours Inc.	150.00
Y- 1226	Adventure International Tours Inc.	150.00
Y- 1227	Adventure International Tours Inc.	150.00
Y- 1228	Adventure International Tours Inc.	150.00
Y- 1229	Adventure International Tours Inc.	330.00
Y- 1230	Adventure International Tours Inc.	150.00
Y- 1231	Adventure International Tours Inc.	150.00
Y- 1232	Adventure International Tours Inc.	150.00
Y- 1233	Adventure International Tours Inc.	330.00
Y- 1234	Adventure International Tours Inc.	150.00
Y- 1235	Adventure International Tours Inc.	60.00
Y- 1236	Adventure International Tours Inc.	150.00
Y- 1237	Adventure International Tours Inc.	102.00
Y- 1238	Adventure International Tours Inc.	150.00
Y- 1239	Adventure International Tours Inc.	72.00
Y- 1240	Adventure International Tours Inc.	150.00
Y- 1241	Adventure International Tours Inc.	150.00
Y- 1242	Adventure International Tours Inc.	150.00
Y- 1243	Adventure International Tours Inc.	150.00
Y- 1244	Adventure International Tours Inc.	150.00
Y- 1245	Adventure International Tours Inc.	150.00
Y- 1246	Adventure International Tours Inc.	150.00
Y- 1247	Adventure International Tours Inc.	150.00
Y- 1248	Adventure International Tours Inc.	150.00
Y- 1249	Adventure International Tours Inc.	150.00
Y- 1250	Adventure International Tours Inc.	60.00
Y- 1251	Adventure International Tours Inc.	330.00
Y- 1252	Adventure International Tours Inc.	330.00

Emerson Electric (Asia) Limited - ROHQ vs. CIR **Annex A**
CTA Case No. 8532

Exhibit	Payee	Disallowed Input VAT
Y- 1253	Adventure International Tours Inc.	150.00
Y- 1254	Adventure International Tours Inc.	330.00
Y- 1255	Adventure International Tours Inc.	24.00
Y- 1256	Adventure International Tours Inc.	330.00
Y- 1257	Adventure International Tours Inc.	72.00
Y- 1258	Adventure International Tours Inc.	330.00
Y- 1259	Adventure International Tours Inc.	60.00
Y- 1260	Adventure International Tours Inc.	60.00
Y- 1261	Adventure International Tours Inc.	330.00
Y- 1262	Adventure International Tours Inc.	150.00
Y- 1263	Adventure International Tours Inc.	150.00
Y- 1264	Adventure International Tours Inc.	150.00
Y- 1265	Adventure International Tours Inc.	150.00
Y- 1266	Adventure International Tours Inc.	150.00
Y- 1267	Adventure International Tours Inc.	150.00
Y- 1268	Adventure International Tours Inc.	72.00
Y- 1269	Adventure International Tours Inc.	72.00
Y- 1270	Adventure International Tours Inc.	150.00
Y- 1271	Adventure International Tours Inc.	150.00
Y- 1272	Adventure International Tours Inc.	150.00
Y- 1273	Adventure International Tours Inc.	60.00
Y- 1274	Adventure International Tours Inc.	150.00
Y- 1275	Adventure International Tours Inc.	150.00
Y- 1276	Adventure International Tours Inc.	330.00
Y- 1277	Adventure International Tours Inc.	150.00
Y- 1278	Adventure International Tours Inc.	150.00
Y- 1279	Adventure International Tours Inc.	72.00
Y- 1280	Adventure International Tours Inc.	72.00
Y- 1281	Adventure International Tours Inc.	72.00
Y- 1282	Adventure International Tours Inc.	72.00
Y- 1283	Adventure International Tours Inc.	102.00
Y- 1284	Adventure International Tours Inc.	102.00
Y- 1285	Adventure International Tours Inc.	330.00
Y- 1286	Adventure International Tours Inc.	60.00
Y- 1287	Adventure International Tours Inc.	72.00
Y- 1288	Adventure International Tours Inc.	72.00
Y- 1289	Adventure International Tours Inc.	72.00
Y- 1290	Adventure International Tours Inc.	72.00
Y- 1291	Adventure International Tours Inc.	72.00
Y- 1292	Adventure International Tours Inc.	60.00
Y- 1293	Adventure International Tours Inc.	60.00
Y- 1294	Adventure International Tours Inc.	60.00
Y- 1295	Adventure International Tours Inc.	60.00
Y- 1296	Adventure International Tours Inc.	150.00
Y- 1297	Adventure International Tours Inc.	72.00
Y- 1298	Adventure International Tours Inc.	60.00
Y- 1299	Adventure International Tours Inc.	330.00
Y- 1300	Adventure International Tours Inc.	150.00
Y- 1301	Adventure International Tours Inc.	150.00
Y- 1302	Adventure International Tours Inc.	60.00
Y- 1303	Adventure International Tours Inc.	60.00
Y- 1304	Adventure International Tours Inc.	150.00

Exhibit	Payee	Disallowed Input VAT
Y- 1305	Adventure International Tours Inc.	150.00
Y- 1306	Adventure International Tours Inc.	150.00
Y- 1307	Adventure International Tours Inc.	150.00
Y- 1308	Adventure International Tours Inc.	150.00
Y- 1309	Adventure International Tours Inc.	150.00
Y- 1310	Adventure International Tours Inc.	330.00
Y- 1311	Adventure International Tours Inc.	60.00
Y- 1312	Adventure International Tours Inc.	150.00
Y- 1313	Adventure International Tours Inc.	330.00
Y- 1314	Adventure International Tours Inc.	24.00
Y- 1315	Adventure International Tours Inc.	24.00
Y- 1316	Adventure International Tours Inc.	150.00
Y- 1317	Adventure International Tours Inc.	150.00
Y- 1318	Adventure International Tours Inc.	330.00
Y- 1319	Adventure International Tours Inc.	150.00
Y- 1320	Adventure International Tours Inc.	150.00
Y- 1321	Adventure International Tours Inc.	150.00
Y- 1322	Adventure International Tours Inc.	330.00
Y- 1323	Adventure International Tours Inc.	150.00
Y- 1324	Adventure International Tours Inc.	330.00
Y- 1325	Adventure International Tours Inc.	330.00
Y- 1326	Adventure International Tours Inc.	150.00
Y- 1327	Adventure International Tours Inc.	330.00
Y- 1328	Adventure International Tours Inc.	150.00
Y- 1329	Adventure International Tours Inc.	150.00
Y- 1330	Adventure International Tours Inc.	72.00
Y- 1331	Adventure International Tours Inc.	72.00
Y- 1332	Adventure International Tours Inc.	72.00
Y- 1333	Aju Global Transport Corp.	1,071.43
Y- 1338	Canon Marketing (Philippines), Inc.	99.94
Y- 1339	Canon Marketing (Philippines), Inc.	2,035.39
Y- 1340	Canon Marketing (Philippines), Inc.	2,035.39
Y- 1341	Canon Marketing (Philippines), Inc.	119.01
Y- 1342	CIBI Information, Inc.	300.00
Y- 1343	CIBI Information, Inc.	600.00
Y- 1349	Database Wizards, Inc.	1,251.43
Y- 1350	Database Wizards, Inc.	1,251.43
Y- 1353	Designer Hotel's Inc.	19,242.86
Y- 1354	Development Dimensions International Philippines, Inc.	5,785.71
Y- 1355	DHL Express (Philippines) Corp.	11.10
Y- 1356	DHL Express (Philippines) Corp.	3,743.25
Y- 1357	DHL Express (Philippines) Corp.	1,791.21
Y- 1358	Digitalkey Print and Trade	96.42
Y- 1359	Digitalkey Print and Trade	8,064.00
Y- 1360	Digitalkey Print and Trade	6,300.00
Y- 1361	Digitalkey Print and Trade	1,083.60
Y- 1363	Edsa Shangri-La Manila	637.50
Y- 1364	Edsa Shangri-La Manila	1,601.69
Y- 1367	Gateway Networks Solutions, Inc.	4,500.00
Y- 1368	Gateway Networks Solutions, Inc.	1,920.00
Y- 1369	Gateway Networks Solutions, Inc.	6,420.00
Y- 1370	Gateway Networks Solutions, Inc.	4,260.00

Exhibit	Payee	Disallowed Input VAT
Y- 1371	Guthrie-Jensen Consultants, Inc.	1,320.00
Y- 1372	Hewitt Associates, Inc.	73,810.65
Y- 1373	Hoffsman Systematic Designs, Inc.	1,071.00
Y- 1374	Innove Communications, Inc.	6,600.00
Y- 1375	Isputing Enterprise	7,682.14
Y- 1376	Isputing Enterprise	8,839.29
Y- 1377	Jamila & Company Security Services, Inc.	1,140.48
Y- 1378	Jamila & Company Security Services, Inc.	1,151.09
Y- 1379	Jamila & Company Security Services, Inc.	344.38
Y- 1380	Jamila & Company Security Services, Inc.	219.80
Y- 1381	Jamila & Company Security Services, Inc.	875.79
Y- 1382	Jamila & Company Security Services, Inc.	290.02
Y- 1383	Jamila & Company Security Services, Inc.	1,392.78
Y- 1384	Jamila & Company Security Services, Inc.	355.98
Y- 1385	Jamila & Company Security Services, Inc.	457.48
Y- 1386	Jamila & Company Security Services, Inc.	1,904.76
Y- 1387	Jamila & Company Security Services, Inc.	255.90
Y- 1388	Jamila & Company Security Services, Inc.	1,984.67
Y- 1389	Jamila & Company Security Services, Inc.	720.14
Y- 1390	Jamila & Company Security Services, Inc.	619.79
Y- 1391	Jamila & Company Security Services, Inc.	529.23
Y- 1392	Jamila & Company Security Services, Inc.	1,860.09
Y- 1393	Jamila & Company Security Services, Inc.	1,740.46
Y- 1394	Jamila & Company Security Services, Inc.	1,356.05
Y- 1395	Jamila & Company Security Services, Inc.	375.48
Y- 1396	JCL International Inc.	69,742.20
Y- 1397	JCL International Inc.	69,742.20
Y- 1398	John Clements Consultants, Inc.	5,220.59
Y- 1399	John Clements Consultants, Inc.	1,002.62
Y- 1400	John Clements Consultants, Inc.	4,715.50
Y- 1401	John Clements Consultants, Inc.	7,445.29
Y- 1402	John Clements Consultants, Inc.	13,234.33
Y- 1403	John Clements Consultants, Inc.	5,129.21
Y- 1404	John Clements Consultants, Inc.	6,146.99
Y- 1405	John Clements Consultants, Inc.	2,613.50
Y- 1406	Leb Machine Shop	1,671.43
Y- 1407	M2 Kleen Carpet Cleaning	3,595.71
Y- 1408	Manila Bulletin Publishing Corp.	5,328.00
Y- 1409	Manila Bulletin Publishing Corp.	5,328.00
Y- 1410	Marsh Philippines, Inc.	29,558.57
Y- 1411	Marsh Philippines, Inc.	29,558.57
Y- 1412	Maximum Solution Corporation	29,822.22
Y- 1413	Maximum Solution Corporation	17,223.37
Y- 1414	MDC Group Inc.	15,000.00
Y- 1415	Mobilex Car and Truck Rental, Inc.	12,321.43
Y- 1416	Mrs. Myrna Pyun	1,607.13
Y- 1417	Philippine Center For Creative Imaging	1,667.79
Y- 1419	Prime at Technology Specialists, Inc.	1,588.02
Y- 1420	Prime at Technology Specialists, Inc.	3,683.24
Y- 1421	Prime at Technology Specialists, Inc.	2,847.81
Y- 1422	Prime at Technology Specialists, Inc.	959.00
Y- 1423	Prime at Technology Specialists, Inc.	2,640.26

Exhibit	Payee	Disallowed Input VAT
Y- 1424	Prime at Technology Specialists, Inc.	1,038.74
Y- 1425	Prime at Technology Specialists, Inc.	1,085.19
Y- 1426	Prime at Technology Specialists, Inc.	2,221.46
Y- 1427	Prime at Technology Specialists, Inc.	1,002.51
Y- 1428	Prime at Technology Specialists, Inc.	2,504.58
Y- 1429	Prime at Technology Specialists, Inc.	951.14
Y- 1430	Prime at Technology Specialists, Inc.	3,001.85
Y- 1431	Prime at Technology Specialists, Inc.	2,776.77
Y- 1432	Prime at Technology Specialists, Inc.	97.37
Y- 1433	Prime at Technology Specialists, Inc.	1,521.32
Y- 1434	Prime at Technology Specialists, Inc.	712.71
Y- 1435	Prime at Technology Specialists, Inc.	968.73
Y- 1436	Prime at Technology Specialists, Inc.	987.85
Y- 1437	Prime at Technology Specialists, Inc.	966.85
Y- 1438	Prime at Technology Specialists, Inc.	928.50
Y- 1439	Prime at Technology Specialists, Inc.	2,272.94
Y- 1440	Prime at Technology Specialists, Inc.	1,712.11
Y- 1441	Prime at Technology Specialists, Inc.	5,083.91
Y- 1442	Prime at Technology Specialists, Inc.	1,949.08
Y- 1443	Prime at Technology Specialists, Inc.	1,931.96
Y- 1444	Prime at Technology Specialists, Inc.	34,413.01
Y- 1445	Prime at Technology Specialists, Inc.	1,456.22
Y- 1446	Prime at Technology Specialists, Inc.	1,616.03
Y- 1447	Prime at Technology Specialists, Inc.	899.30
Y- 1448	Prime at Technology Specialists, Inc.	918.89
Y- 1449	Prime at Technology Specialists, Inc.	2,361.87
Y- 1450	Prime at Technology Specialists, Inc.	1,287.32
Y- 1451	Prime at Technology Specialists, Inc.	37,153.11
Y- 1452	Prime at Technology Specialists, Inc.	2,422.03
Y- 1453	Prime at Technology Specialists, Inc.	1,580.99
Y- 1454	Prime at Technology Specialists, Inc.	960.00
Y- 1455	Quality Plus Management Consulting Co.	6,156.00
Y- 1456	Quality Plus Management Consulting Co.	4,902.00
Y- 1457	Quantuvis Resources Corporation	5,807.14
Y- 1458	Quantuvis Resources Corporation	80.68
Y- 1459	Quantuvis Resources Corporation	1,200.00
Y- 1460	Renato D. Nayona	7,058.82
Y- 1461	Renato D. Nayona	1,176.47
Y- 1462	Rentokil Initial Philippines, Inc.	400.00
Y- 1463	Ricoh (Philippines), Inc.	209.64
Y- 1464	Ricoh (Philippines), Inc.	762.40
Y- 1465	Ricoh (Philippines), Inc.	131.02
Y- 1466	Ricoh (Philippines), Inc.	1,019.05
Y- 1467	Ricoh (Philippines), Inc.	80.20
Y- 1468	Ricoh (Philippines), Inc.	881.07
Y- 1469	Ricoh (Philippines), Inc.	626.58
Y- 1470	Ricoh (Philippines), Inc.	751.08
Y- 1471	Ricoh (Philippines), Inc.	587.07
Y- 1472	Ricoh (Philippines), Inc.	762.40
Y- 1473	Ricoh (Philippines), Inc.	507.77
Y- 1474	Ricoh (Philippines), Inc.	539.28
Y- 1475	Ricoh (Philippines), Inc.	53.86

Exhibit	Payee	Disallowed Input VAT
Y- 1476	Ricoh (Philippines), Inc.	539.28
Y- 1477	Ricoh (Philippines), Inc.	205.58
Y- 1478	Ricoh (Philippines), Inc.	539.28
Y- 1479	Ricoh (Philippines), Inc.	55.16
Y- 1480	Ricoh (Philippines), Inc.	539.28
Y- 1481	Ricoh (Philippines), Inc.	1,083.31
Y- 1482	Ricoh (Philippines), Inc.	858.97
Y- 1483	Ricoh (Philippines), Inc.	84.43
Y- 1484	Ricoh (Philippines), Inc.	770.03
Y- 1485	Ricoh (Philippines), Inc.	28.65
Y- 1486	Ricoh (Philippines), Inc.	41.74
Y- 1487	Ricoh (Philippines), Inc.	162.54
Y- 1488	Ricoh (Philippines), Inc.	1,019.05
Y- 1489	Ricoh (Philippines), Inc.	1,019.05
Y- 1490	Ricoh (Philippines), Inc.	1,019.05
Y- 1491	Ricoh (Philippines), Inc.	1,019.05
Y- 1492	Ricoh (Philippines), Inc.	1,019.05
Y- 1493	Ricoh (Philippines), Inc.	1,019.05
Y- 1494	Ricoh (Philippines), Inc.	1,019.05
Y- 1495	Ricoh (Philippines), Inc.	1,019.05
Y- 1496	Ricoh (Philippines), Inc.	1,019.05
Y- 1497	Ricoh (Philippines), Inc.	1,019.05
Y- 1498	Ricoh (Philippines), Inc.	1,019.05
Y- 1499	Ricoh (Philippines), Inc.	1,019.05
Y- 1500	Ricoh (Philippines), Inc.	1,019.05
Y- 1501	Ricoh (Philippines), Inc.	84.71
Y- 1502	Ricoh (Philippines), Inc.	107.61
Y- 1503	Ricoh (Philippines), Inc.	194.64
Y- 1504	Ricoh (Philippines), Inc.	253.63
Y- 1505	Ricoh (Philippines), Inc.	374.78
Y- 1506	Ricoh (Philippines), Inc.	458.98
Y- 1507	Ricoh (Philippines), Inc.	590.16
Y- 1508	Ricoh (Philippines), Inc.	536.54
Y- 1509	Ricoh (Philippines), Inc.	536.54
Y- 1510	Ricoh (Philippines), Inc.	770.03
Y- 1511	Ricoh (Philippines), Inc.	770.03
Y- 1512	Ricoh (Philippines), Inc.	1,676.41
Y- 1513	Ricoh (Philippines), Inc.	992.74
Y- 1514	Ricoh (Philippines), Inc.	536.54
Y- 1515	Ricoh (Philippines), Inc.	770.03
Y- 1516	Ricoh (Philippines), Inc.	770.03
Y- 1517	Ricoh (Philippines), Inc.	992.74
Y- 1518	Ricoh (Philippines), Inc.	992.74
Y- 1519	Ricoh (Philippines), Inc.	956.64
Y- 1520	Ricoh (Philippines), Inc.	536.54
Y- 1521	Ricoh (Philippines), Inc.	770.03
Y- 1522	Ricoh (Philippines), Inc.	1,676.41
Y- 1523	Ricoh (Philippines), Inc.	770.03
Y- 1524	Ricoh (Philippines), Inc.	992.74
Y- 1525	Ricoh (Philippines), Inc.	992.74
Y- 1526	Ricoh (Philippines), Inc.	2,396.14
Y- 1527	Ricoh (Philippines), Inc.	956.64

Exhibit	Payee	Disallowed Input VAT
Y- 1528	Ricoh (Philippines), Inc.	536.54
Y- 1529	Ricoh (Philippines), Inc.	770.03
Y- 1530	Ricoh (Philippines), Inc.	1,676.41
Y- 1531	Ricoh (Philippines), Inc.	992.74
Y- 1532	Ricoh (Philippines), Inc.	992.74
Y- 1533	Ricoh (Philippines), Inc.	956.64
Y- 1534	Ricoh (Philippines), Inc.	536.54
Y- 1535	Ricoh (Philippines), Inc.	992.74
Y- 1536	Ricoh (Philippines), Inc.	992.74
Y- 1537	Ricoh (Philippines), Inc.	297.34
Y- 1538	Ricoh (Philippines), Inc.	880.54
Y- 1539	Ricoh (Philippines), Inc.	256.68
Y- 1540	Ricoh (Philippines), Inc.	709.91
Y- 1541	Ricoh (Philippines), Inc.	880.54
Y- 1542	Ricoh (Philippines), Inc.	152.79
Y- 1543	Ricoh (Philippines), Inc.	770.03
Y- 1544	Rizadel Realty Corporation	210,825.48
Y- 1545	Stratsearchasia Search Services	37,440.00
Y- 1546	Toyota Pasong Tamo, Inc.	1,583.14
Y- 1547	V S Benito Realty And Development Corp.	594.11
Y- 1548	BSD Holdings Corporation	9,726.42
Y- 1549	St. Francis Square Realty Corporation	9,600.00
Y- 1551	Felton Realty Development Corp.	75,106.13
Y- 1553	DHL Express (Philippines)	15,698.00
Y- 1567	Ezra General Services, Inc.	16,588.88
Y- 1568	Ezra General Services, Inc.	11,249.10
Y- 1570	Air Filters Philippines, Inc.	13,171.20
Y- 1571	3D Networks Philippines, Inc.	103,757.14
Y- 1572	All Visual and Lights Systems	14,205.54
Y- 1575	Innove Communications, Inc.	20,883.23
Y- 1580	Ezra General Services, Inc.	17,201.88
Y- 1581	Hewitt Associates, Inc.	78,971.64
Y- 1592	Toyota Shaw, Inc.	150,428.57
Y- 1593	Globe Telecom	62,374.58
	Sub-total	**6,810,453.18**
10. Input tax on purchases of services supported by "NON VAT" official receipts		
Y- 212	Goldline Tours Inc.	1,312.50
Y- 213	Goldline Tours Inc.	1,312.50
Y- 226	Rovian Transport Services	7,778.57
Y- 227	Rovian Transport Services	7,569.64
Y- 852	Rovian Transport Services	5,496.42
	Sub-total	**23,469.63**
11. Input tax on purchases of services supported by official receipts not in the name of petitioner		
Y- 109	DHL Global Forwarding (Philippines), Inc.	13.89
Y- 526	Daiichi Properties and Development, Inc.	1,680.00
Y- 527	Daiichi Properties and Development, Inc.	6,661.64
Y- 528	Daiichi Properties and Development, Inc.	22,790.88
Y- 531	Directories Philippines Corporation	3,552.86
Y- 805	Directories Philippines Corporation	3,552.86
	Sub-total	**38,252.13**

Exhibit	Payee	Disallowed Input VAT
12. Input tax on purchases of services supported by official receipts imprinted with the phrase "Not a valid source of input tax" / "Not to be used for claim of input tax"		
Y-130	Smart Communications, Inc.	128.57
Y- 288	Signet Distributors, Inc.	474.00
Y- 308	Accent Micro Technologies, Inc.	267.86
Y- 309	Accent Micro Technologies, Inc.	1,092.86
Y- 310	Accent Micro Technologies, Inc.	264.00
Y- 487	Smart Communications, Inc.	128.57
Y- 488	Smart Communications, Inc.	128.57
Y- 729	Accent Micro Technologies, Inc.	288.00
Y- 1121	Signet Distributors, Inc.	558.84
	Sub-total	**3,331.27**
13. Input tax on purchases of services supported by official receipts dated outside the period of claim		
Y- 387	DHL Global Forwarding (Philippines), Inc.	758.35
Y- 690	Punta De Fabian Resort, Inc.	609.51
Y- 821	Mannasoft Technology Corp	384.86
Y- 822	Mannasoft Technology Corp	192.43
Y- 882	Ace Millennium Graphic Printer	48.00
Y- 1032	Mannasoft Technology Corp.	8,254.62
	Sub-total	**10,247.77**
14. Input tax on purchase of services supported by official receipt not duly registered with the BIR		
Y- 1550	Bonifacio Estate Services Corporation	12,000.00
	Sub-total	**12,000.00**
15. Input tax on purchases of services not supported by official receipts		
W-902	Frasers Hospitality Investments, Inc.	21,077.20
W-1111	Computrends Systems Technology, Inc.	12,672.00
W-1118	Expressnet Computer Systems	1,392.86
Y- 273	Polaris Vanguard LLC	6,428.57
Y- 386	DHL Global Forwarding (Philippines), Inc.	167.67
Y- 555	Federal Protection Systems, Inc.	4,816.29
Y- 655	Perdana Hotel Philippines, Inc.	3,830.37
Y- 721	Quantuvis Resources Corporation	5,912.40
Y- 722	Quantuvis Resources Corporation	23,471.89
Y- 880	Jefcon Incorporated	156,857.16
Y- 1578	San Miguel Corporation Retirement Plan	99,456.24
	Sub-total	**336,082.65**
	Grand Total	**7,414,975.20**