CTA Form No. 8

21-000355-0086

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10611

PILIPINAS SHELL PETROLEUM CORPORATION,
Petitioner,

- versus -

NOTICE OF DECISION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

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

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

LAYUG CELICIOUS-SY & VILLAPANDO
Unit 503, 5th Floor, The Linden Suites
37 San Miguel Avenue, Ortigas Center
1600 Pasig City

GREETINGS:

You are hereby notified by these presents that on **June 26, 2025,** a Decision was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 1, 2025.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PILIPINAS SHELL PETROLEUM CORPORATION, *Petitioner,*	**CTA CASE NO. 10611**
	Members:
-versus-	**DEL ROSARIO,** *P.J., Chairperson,* **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: JUN 26 2025 3:55PM

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DECISION

CUI-DAVID, J.:

Before this Court is a *Petition for Review* praying that judgment be rendered: (1) declaring petitioner entitled to a refund of, or issuance of a tax credit certificate (**TCC**) for, the aggregate amount of ₱231,338,660.00, allegedly representing excise taxes paid by petitioner on Jet A-1 fuel from August 2019 to January 2020, and sold to tax-exempt international air carriers during the period September 2019 to August 2020; and (2) ordering respondent to grant petitioner a refund or tax credit in the said amount of ₱231,338,660.00.[1]

THE PARTIES

Petitioner Pilipinas Shell Petroleum Corporation is a corporation organized and existing under the laws of the Philippines, with office address at 41st Floor, The Finance Center, 26th Street corner 9th Avenue, Bonifacio Global City, Brgy. Fort Bonifacio, Taguig City.[2]

1 Docket – Vol. I, p. 28, *Petition for Review*, Prayer.
2 Exhibit "P-97", Docket – Vol. III, pp. 1353–1369.

Respondent is the duly appointed Commissioner of Internal Revenue (**CIR**), who holds office at the Litigation Division, Room 703, Bureau of Internal Revenue (**BIR**) National Office Building located at BIR Road, Diliman, Quezon City.[3]

THE FACTS

Petitioner had seven importations of Jet A-1 fuel from August to December 2019, enumerated as follows:

	Payment Date per SSDT	**Quantity (in Liters)**	**Excise Tax Rate**	**Excise Taxes Paid**
1.	Aug. 22, 2019[4]	9,139,611	₱4.00	₱36,558,444.00
2.	Sep. 6, 2019[5]	9,935,573	₱4.00	₱39,742,292.00
3.	Sep. 17, 2019 & Dec. 10, 2019[6]	8,360,676	₱4.00	₱33,442,704.00
4.	Sep. 17, 2019 & Dec. 10, 2019[7]	8,360,676	₱4.00	₱33,442,704.00
5.	Oct. 1, 2019[8]	8,418,800	₱4.00	₱33,675,200.00
6.	Nov. 8, 2019[9]	8,059,688	₱4.00	₱32,238,752.00
7.	Dec. 23, 2019[10]	6,338,400	₱4.00	₱25,353,600.00
	Total	**58,613,424**		**₱234,453,696.00**

Petitioner filed three separate administrative claims for refund or tax credit certificate together, with the corresponding *Applications for Tax Credits/Refunds* (BIR Form No. 1914), on November 4, 2020,[11] November 26, 2020[12] and January 18, 2021,[13] with the Excise Large Taxpayers Audit Division II of the BIR, seeking the recovery of alleged excise taxes paid on Jet A-1 fuel sold to international air carriers during the period September 2019 to August 2020, for their use or consumption outside the Philippines, in the aggregate amount of ₱231,338,660.00, computed as follows:

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[3] Docket – Vol. II, p. 799, *Joint Stipulation of Facts and Issues* (JSFI), Stipulation of Facts, par. 1.
[4] Exhibit "P-5", Docket – Vol. III, p. 1086.
[5] Exhibit "P-15", Docket – Vol. III, p. 1099.
[6] Exhibits "P-25" and "P-25-1", Docket – Vol. III, pp. 1112–1113.
[7] Exhibits "P-35" and "P-35-1", Docket – Vol. III, pp. 1125–1126.
[8] Exhibit "P-44", Docket – Vol. III, p. 1137.
[9] Exhibit "P-53", Docket – Vol. III, p. 1148.
[10] Exhibit "P-63", Docket – Vol. III, p. 1162.
[11] Exhibits "P-94" and "P-94-1", Docket – Vol. III, pp. 1336–1341.
[12] Exhibits "P-95" and "P-95-1", Docket – Vol. III, pp. 1342–1348.
[13] Exhibits "P-96" and "P-96-1", Docket – Vol. III, pp. 1349–1352.

Claim	**Product**	**Volume in Liters**	**Excise Tax Rate per Liter**	**Specific Tax Amount**
1st	Jet A-1	32,375,340	₱4.00	₱129,501,360.00
2nd		21,889,647	4.00	87,558,588.00
3rd		3,569,678	4.00	14,278,712.00
Total				**₱231,338,660.00**

PROCEEDINGS BEFORE THE COURT

Petitioner filed the present *Petition for Review* on October 21, 2021.[14]

On January 31, 2022, respondent filed his *Answer*.[15]

On April 20, 2022, respondent transmitted the *BIR Records* of this case, consisting of four folders.[16]

The Pre-Trial Conference was initially set on May 19, 2022,[17] but was later reset to, and held on, June 9, 2022.[18] Prior thereto, *Respondent's Pre-Trial Brief* was filed on March 16, 2022,[19] while the *Pre-Trial Brief for Petitioner* was submitted on June 6, 2022.[20]

On June 29, 2022, the parties submitted their *Joint Stipulation of Facts and Issues*,[21] which was approved by the Court in its Resolution dated July 7, 2022,[22] thereby signifying the termination of the pre-trial. The Pre-Trial Order dated July 29, 2022, was then issued.[23]

Trial then ensued, with both parties presenting and offering their respective testimonial and documentary evidence.

Petitioner offered the testimonies of the following individuals, namely:

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[14] Docket – Vol. I, pp. 7–35.
[15] Docket – Vol. II, pp. 639–647.
[16] Docket – Vol. I, pp. 660–662, Respondent's *Compliance* dated April 12, 2022.
[17] Docket – Vol. II, pp. 650–652, Notice of Pre-Trial Conference dated March 10, 2022.
[18] *Id.* at 658, Notice of Resetting dated March 25, 2022; 790–790-c, and 791–794, Minutes of the Hearing, and Order dated, June 9, 2022, respectively.
[19] *Id.* at 653–656.
[20] *Id.* at 771–789.
[21] *Id.* at 799–815.
[22] *Id.* at 819–820.
[23] *Id.* at 835–865.

(1) Ms. Anna Beatriz Vergel De Dios (**Ms. Vergel De Dios**),[24] petitioner's Import/Additives Scheduler;
(2) Mr. Matias D. Aquiatan, Jr. (**Mr. Aquiatan, Jr.**),[25] petitioner's Operations Manager;
(3) Mr. Jonathan Juanillo (**Mr. Juanillo**),[26] petitioner's Terminal Operations Manager at the Tabangao Depot;
(4) Ms. Berenice Angelique L. Flores (**Ms. Flores**),[27] petitioner's Tax Advisor;
(5) Atty. Farida Nimfa G. Dimailig,[28] petitioner's Country Tax Manager;
(6) Ms. Maria Luz S. Verdejo,[29] Head Librarian at the Carlos P. Romulo Library of the Department of Foreign Affairs – Foreign Service Institute; and
(7) Mr. Emmanuel Y. Mendoza,[30] the Court-commissioned Independent Certified Public Accountant (**ICPA**).[31]

The *Report* of the ICPA was submitted on October 11, 2022.[32]

On March 7, 2023, petitioner filed its *Formal Offer of Evidence Ad Cautelam with Manifestation [on Omnibus Motion For Leave of Court I. to Reopen the Case for Presentation of Duplicates of Certain Exhibits as Additional Evidence II. to Admit the Supplemental Judicial Affidavit of Berenice Angelique Flores III. to Defer the Filing of Formal Offer of Evidence].*[33] Respondent, however, failed to file a comment thereon.[34]

In the Resolution dated May 24, 2023,[35] the Court ruled as follows:

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[24] Exhibit "P-103", Docket – Vol. I, pp. 114–132; Docket – Vol. II, pp. 909–909-D and 910–912, Minutes of the hearing held on, and Order dated, August 25, 2022, respectively.
[25] Exhibit "P-104", Docket – Vol. I, pp. 231–245; Docket – Vol. II, pp. 909–909-D and 910–912, Minutes of the hearing held on, and Order dated, August 25, 2022, respectively.
[26] Exhibit "P-118", Docket – Vol. I, pp. 356–361; Docket – Vol. II, pp. 964–967, Minutes of the hearing held on, and Order dated, January 24, 2023.
[27] Exhibit "P-119", Docket – Vol. I, pp. 365–378; Exhibit "P-120", Docket – Vol. II, pp. 956–963; Docket – Vol. II, pp. 964–967, Minutes of the hearing held on, and Order dated, January 24, 2023.
[28] Exhibit "P-121", Docket – Vol. I, pp. 423–430; Exhibit "P-122", Docket – Vol. II, pp. 741–744; Docket – Vol. II, pp. 964–967, Minutes of the hearing held on, and Order dated, January 24, 2023.
[29] Exhibit "P-105", Docket – Vol. II, pp. 668–674; Docket – Vol. II, pp. 909–909-D and 910–912, Minutes of the hearing held on, and Order dated, August 25, 2022, respectively.
[30] Exhibit "P-123", Docket – Vol. II, pp. 935–937 and 951–955; Docket – Vol. II, pp. 964–967, Minutes of the hearing held on, and Order dated, January 24, 2023.
[31] Docket – Vol. II, p. 909-E, *Oath of Commission* dated August 25, 2022; Docket – Vol. II, pp. 909–909-D and 910–912, Minutes of the hearing held on, and Order dated, August 25, 2022, respectively.
[32] Exhibit "P-124" (Refer to six separate binders).
[33] Docket – Vol. III, pp. 1033–1080.
[34] *Id.* at 1587, Records Verification dated March 28, 2023 issued by the Judicial Records Division of this Court.
[35] *Id.* at 1593–1595.

(1) noted petitioner's *Manifestation* and the filing of its *Formal Offer of Evidence Ad Cautelam*;
(2) granted petitioner's *Motion for Leave of Court* to reopen the case for the reception of additional evidence, particularly, the provisionally marked Exhibits "P-47", "P-51", "P-55", "P-56", "P-61", "P-66", "P-80", and "P-80-1", for the purpose of establishing the said documents as machine readable copies of the originals and be considered as duplicates;
(3) ordered the recall of Ms. Flores to identify the provisionally marked Exhibits "P-47", "P-51", "P-55", "P-56", "P-61", "P-66", "P-80", and "P-80-1";
(4) admitted Ms. Flores' *Supplemental Judicial Affidavit* as part of the records of the case;
(5) set the case for hearing on July 25, 2023 at 9:00 a.m., for the testimony of Ms. Flores; and,
(6) held in abeyance the resolution of petitioner's *Formal Offer of Evidence.*

Petitioner then presented its recalled witness, Ms. Flores, on November 8, 2023.[36]

Subsequently, petitioner filed its *Supplemental Formal Offer of Evidence with Manifestation* on November 20, 2023.[37] Respondent, however, failed to file his comment thereon.[38] In the Resolution dated March 7, 2024,[39] the Court admitted petitioner's offered exhibits, *except* (1) Exhibit "P-123-1", for failure to submit the duly marked exhibit; and, (2) Exhibits "P-106-1b" to "P-106-3397b", described in petitioner's *Formal Offer of Evidence* as "Aircraft Registration found in the CAAP list", for not being found in the records of the case.

For his part, respondent offered the testimony of his lone witness, Chief Revenue Officer I Ryan Calvin Morga,[40] who is assigned to the Excise Large Taxpayers Audit Division 2.

On March 11, 2024, respondent filed his *Formal Offer of Evidence*,[41] to which petitioner filed its *Comment [Re: Respondent's Formal Offer of Evidence]* on March 18, 2024.[42] In

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[36] Exhibit "P-125", Docket – Vol. II, pp. 1025–1031; Order dated November 8, 2023, Docket – Vol. III, pp. 1613–1614.
[37] Docket – Vol. III, pp. 1617–1625.
[38] *Id.* at 1626, Records Verification dated December 18, 2023 issued by the Judicial Records Division of this Court.
[39] *Id.* at 1638–1641.
[40] Exhibit "R-5", Docket – Vol. II, pp. 724–729; Docket – Vol. III, pp. 1632–1633, Order dated February 27, 2024.
[41] Docket – Vol. III, pp. 1642–1645.
[42] *Id.* at 1649–1651.

the Resolution dated April 15, 2024,[43] the Court admitted all of respondent's offered exhibits.

Thereafter, upon petitioner's *Motion for Reconsideration with Submission* filed on March 26, 2024,[44] and respondent having failed to file his comment,[45] the Court, in the Resolution dated May 3, 2024,[46] noted petitioner's *Manifestation*, granted petitioner's *Motion for Reconsideration*, and admitted in evidence Exhibit "P-123-1".

On May 23, 2024, respondent filed his *Memorandum*,[47] while the *Memorandum for Petitioner* was submitted on June 7, 2024.[48]

The present case was submitted for decision on June 28, 2024.[49]

THE ISSUE

The parties submit the following issue for this Court's resolution, to wit:

> "WHETHER OR NOT PETITIONER IS ENTITLED TO THE RECOVERY OF EXCISE TAXES IN THE AMOUNT OF [₱231,338,660.00] PAID IN AUGUST 2019 TO JANUARY 2020 ON IMPORTED JET A-1 FUEL SOLD TO INTERNATIONAL AIR CARRIERS FOR USE OR CONSUMPTION OUTSIDE THE PHILIPPINES DURING THE PERIOD FROM SEPTEMBER 2019 TO AUGUST 2020."[50]

PETITIONER'S ARGUMENTS

Petitioner argues that it timely filed its claim for refund or credit for excise taxes erroneously, wrongfully, illegally, or excessively collected from excise taxes paid from August 2019 to January 2020, pursuant to Sections 204 and 229 of the National Internal Revenue Code (**NIRC**) of 1997, as amended; and that it is entitled to the recovery of excise taxes in the amount of ₱231,338,660.00 paid from August 2019 to January

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[43] *Id.* at 1675.
[44] *Id.* at 1652–1656.
[45] *Id.* at 1669, Records Verification dated April 11, 2024 issued by the Judicial Records Division of this Court.
[46] *Id.* at 1683–1684.
[47] *Id.* at 1685–1695.
[48] *Id.* at 1698–1733.
[49] *Id.* at 1724, Notice of the Resolution dated June 28, 2024.
[50] Docket – Vol. II, pp. 799–800, JSFI, Stipulation of Issue[s], par. 2; the JSFI erroneously indicated the amount as ₱231,668,660.00.

2020 on Jet A-1 fuel sold to international air carriers for use or consumption outside the Philippines during the period from September 2019 to August 2020.

RESPONDENT'S ARGUMENTS

Respondent contends that petitioner is not entitled to the refund of excise taxes allegedly paid for the period from September 2019 to August 2020 on its sales and deliveries of Jet A-1 fuel to international carriers in the amount of ₱231,338,660.00; and that claims for refund of excise taxes paid are authorized only by Section 130(D) of the NIRC of 1997, as amended.

THE COURT'S RULING

The instant *Petition for Review* is partly meritorious.

Relevant to the resolution of the instant case are Sections 204(C) and 229 of the NIRC of 1997, as amended, which read:

> SEC. 204. *Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes.* — The Commissioner may —
>
> ... ...
>
> (C) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. **No credit or refund of taxes or penalties shall be allowed unless the taxpayer files in writing with the Commissioner a claim for credit or refund within two (2) years after the payment of the tax or penalty**: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund." *(Emphasis supplied)*
>
> SEC. 229. *Recovery of Tax Erroneously or Illegally Collected.* — No suit or proceeding shall be maintained in any court for the recovery of any **national internal revenue tax hereafter alleged to have been erroneously or illegally assessed or collected, or of any penalty claimed to have been collected without authority, or of any sum alleged to have been excessively or in any manner wrongfully collected,** until a claim for refund or credit has been duly filed

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> with the Commissioner; but such suit or proceeding may be maintained, whether or not such tax, penalty, or sum has been paid under protest or duress.
>
> **In any case, no such suit or proceeding shall be filed after the expiration of two (2) years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment**: *Provided, however,* That the Commissioner may, even without a written claim therefor, refund or credit any tax, where on the face of the return upon which payment was made, such payment appears clearly to have been erroneously paid. *(Emphases supplied)*

The aforequoted provisions are clear: within two years from the date of payment of tax, the claimant must first file an administrative claim with respondent before filing its judicial claim with the courts of law. Both claims must be filed within a two-year prescriptive period. Timeliness of the filing of the claim is mandatory and jurisdictional, and thus, the Court cannot take cognizance of a judicial claim for refund filed either prematurely or out of time. It is worthy to stress that as for the judicial claim, tax law even explicitly provides that it be filed within two years from payment of the tax "regardless of any supervening cause that may arise after payment."[51]

Moreover, the foregoing provisions authorize the recovery of taxes that were erroneously or illegally collected. An "erroneous or illegal tax" is defined as one levied without statutory authority, or upon property not subject to taxation, or by some officer having no authority to levy the tax, or one which in some other similar respect is illegal.[52] In other words, what can be refunded or credited is a tax that is erroneously, illegally, excessively, or in any manner wrongfully collected. In short, there must be a wrongful payment because what is paid, or part of it, is not legally due.[53]

Thus, for the present claim for refund or issuance of TCC to prosper, petitioner must establish not only that the claim was timely filed, but also that the excise taxes paid were "erroneously or illegally" collected.

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[51] *Commissioner of Internal Revenue v. San Miguel Corporation, et seq.*, G.R. Nos. 180740 & 180910, November 11, 2019 [Per J. Hernando, Second Division].

[52] *Commissioner of Internal Revenue v. Pilipinas Shell Petroleum Corporation*, G.R. No. 188497, April 25, 2012 [Per J. Villarama, Jr., First Division], citing the definition provided in Black's Law Dictionary, Fifth Edition, p. 486.

[53] *Commissioner of Internal Revenue v. San Roque Power Corporation, et seq.*, G.R. Nos. 187485, 196113, & 197156, February 12, 2013 [Per J. Carpio, *En Banc*].

Petitioner timely filed its administrative and judicial claims.

a. *Excise Tax on Importation of Jet A-1 Fuel*

In general, excise tax on imported articles is paid by the owner or importer upon importation and prior to removal from the customs house, as provided in Sections 129 and 131(A) of the NIRC of 1997, as amended, to wit:

> SEC. 129. *Goods Subject to Excise Taxes.* — **Excise taxes apply to goods manufactured or produced in the Philippines for domestic sale or consumption or for any other disposition and to things imported**. The excise tax imposed herein shall be in addition to the value-added tax imposed under Title IV. ... *(Emphasis and underscoring supplied)*
>
> SEC. 131. *Payment of Excise Taxes on Imported Articles.* —
>
> (A) *Persons Liable.* — **Excise taxes on imported articles shall be paid by the owner or importer to the Customs Officers, conformably with the regulations of the Department of Finance and before the release of such articles from the customshouse,** or by the person who is found in possession of articles which are exempt from excise taxes other than those legally entitled to exemption. ... *(Emphasis and underscoring supplied)*

Thus, based on the foregoing provisions, the two-year period prescribed in Sections 204(C) and 229 of the same Code, in relation to the above provisions, should be reckoned from the date of actual payment of the excise tax.

In this case, records reveal that petitioner imported Jet A-1 fuel from August 2019 to December 2019, through its refinery in Tabangao, Batangas (**Tabangao Refinery**), and paid the corresponding excise taxes, as follows:[54]

[54] Refer to Exhibit "P-124" (Binder 1 of 6), pp. 2 to 3 and Annex "A-3" thereof.

SAD[55] No.	SAD Date	Volume in Liters	Rate	Amount of Excise Tax	Payment Date as per SSDT[56]
C12538[57]	Aug. 20, 2019	9,139,611	₱4.00	₱36,558,444.00	Aug. 22, 2019[58]
C 13443[59]	Sep. 5, 2019	9,935,573	₱4.00	₱39,742,292.00	Sep. 6, 2019[60]
C 13959[61]	Sep. 16, 2019	8,360,676	₱4.00	₱33,442,704.00	Sep. 17, 2019 & Dec. 10, 2019[62]
C 13960[63]	Sep.16, 2019	8,360,676	₱4.00	₱33,442,704.00	Sep. 17, 2019 & Dec. 10, 2019[64]
C 14694[65]	Sep. 27, 2019	8,418,800	₱4.00	₱33,675,200.00	Oct. 1, 2019[66]
C 16783[67]	Nov. 6, 2019	8,059,688	₱4.00	₱32,238,752.00	Nov. 8, 2019[68]
C 19072[69]	Dec. 20, 2019	6,338,400	₱4.00	₱25,353,600.00	Dec. 23, 2019[70]
	Total	**58,613,424**		**₱234,453,696.00**	

Counting two years from the earliest payment of excise tax on imported articles on **August 22, 2019**, petitioner had until **August 22, 2021**, to file its administrative claim for refund.

Notably, petitioner filed two administrative claims for refund on November 4, 2020,[71] and November 26, 2020, respectively.[72] These administrative claims fell within the two-year prescriptive period.

However, petitioner's judicial claim for refund was filed before this Court only on **October 21, 2021**,[73] beyond the two-year period from the earliest date of excise tax payment.

Nevertheless, due to the physical closure of courts resulting from the COVID-19 pandemic, the Office of the Court Administrator (OCA) and the Supreme Court (SC) issued several circulars extending or suspending the filing periods for pleadings and motions in courts within the National Capital Region (**NCR**) until their physical reopening, to wit:

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55 That is, "Single Administrative Document".
56 That is, "Statement of Settlement of Duties and Taxes".
57 Exhibit "P-4", Docket – Vol. III, pp. 1084–1085.
58 Exhibit "P-5", Docket – Vol. III, p. 1086.
59 Exhibit "P-14", Docket – Vol. III, p.1098.
60 Exhibit "P-15", Docket – Vol. III, p. 1099.
61 Exhibit "P-24", Docket – Vol. III, p. 1111.
62 Exhibits "P-25" and "P-25-1", Docket – Vol. III, pp. 1112–1113.
63 Exhibit "P-34", Docket – Vol. III, p. 1124.
64 Exhibits "P-35" and "P-35-1", Docket – Vol. III, pp. 1125–1126.
65 Exhibit "P-43", Docket – Vol. III, p. 1136.
66 Exhibit "P-44", Docket – Vol. III, p. 1137.
67 Exhibit "P-52", Docket – Vol. III, p. 1147.
68 Exhibit "P-53", Docket – Vol. III, p. 1148.
69 Exhibit "P-62", Docket – Vol. III, p. 1161.
70 Exhibit "P-63", Docket – Vol. III, p. 1162.
71 Exhibits "P-94" and "P-94-1", Docket – Vol. III, pp. 1336–1341.
72 Exhibits "P-95" and "P-95-1", Docket – Vol. III, pp. 1342–1348.
73 Docket – Vol. I, pp. 7–35.

AC No.	Date Issued	Subject	Content
56-2021	Jul. 30, 2021	RE: COURT OPERATIONS ON 2-20 AUGUST 2021	"...**All courts and judicial offices** in the **NCR** shall be **PHYSICALLY CLOSED** from 2 to 20 August 2021. ... The time for filing and service of pleadings and motions during this period is SUSPENDED and shall resume after seven (7) calendar days counted from the first day of the physical reopening of the relevant court."
OCA Circular No. 114-2021	Aug. 20, 2021	RE: COURT OPERATIONS STARTING 23 AUGUST 2021	"Considering that the National Capital Region (NCR) has been placed under Modified Enhanced Community Quarantine (MECQ) beginning 21 August 2021, upon instructions of Chief Justice Alexander G. Gesmundo and pursuant to Administrative Circular (AC) No. 56-2021, dated 30 July 2021, all courts in the NCR, except the Supreme Court, shall be **PHYSICALLY CLOSED** to court users for the duration of the MECQ. ... The time for filing and service of pleadings and motions during this period is **SUSPENDED** and shall resume after seven (7) calendar days counted from the first day of the physical reopening of the relevant court."
OCA Circular No. 117-2021	Aug. 28, 2021	RE: REITERATION OF OCA CIRCULAR NO. 114-2021, DATED 20 AUGUST 2021	"Considering that the National Capital Region (NCR) and other identified areas shall remain under Modified Enhanced Community Quarantine (MECQ) until 7 September 2021, upon instructions of Chief Justice Alexander G. Gesmundo, OCA Circular No. 114-2021, dated 20 August 2021, is hereby reiterated. All courts in the NCR and identified areas under MECQ, except the Supreme Court, shall be **PHYSICALLY CLOSED** to court users for the duration of the MECQ. ... The time for filing and service of pleadings and motions during

			this period is **SUSPENDED** and shall resume after seven (7) calendar days counted from the first day of the physical reopening of the relevant court."
OCA Circular No. 119-2021	Sep. 7, 2021	RE: COURT OPERATIONS BEGINNING 8 SEPTEMBER 2021	"In view of the continued surge of confirmed COVID-19 cases in different variants, and considering that the proposed granular or localized lockdown will be pilot-tested in the National Capital Region (NCR) which is on Alert Level 4 (except the City of Manila), upon instructions of Chief Justice Alexander G. Gesmundo, **ALL COURTS** in the NCR, except the Supreme Court, shall remain **PHYSICALLY CLOSED** to court users until 30 September 2021, notwithstanding the NCR will be under General Community Quarantine (GCQ), beginning 8 September 2021. ... The time for filing and service of pleadings and motions during this period is **SUSPENDED** and shall resume after seven (7) calendar days counted from the first day of the physical reopening of the relevant court, xxx"
AC No. 72-2021	Sep. 15, 2021	RE: COURT OPERATIONS BEGINNING 16 SEPTEMBER 2021	"Notwithstanding that the National Capital Region (NCR) will be under General Community Quarantine (GCQ) with Alert Level 4 beginning 16 September 2021, **ALL COURTS** in the NCR will continue to remain **PHYSICALLY CLOSED** to court users until further notice. ... ... The time for filing and service of pleadings and motions during this period **REMAINS SUSPENDED** and shall resume after seven (7) calendar days counted from the first day of the physical reopening of the relevant court, unless otherwise expressly ordered by the relevant court which shall consider the physical closure of the courts and the granular

			lockdowns in the different areas."
AC No. 75-2021	Oct. 1, 2021	RE: COURT OPERATIONS BEGINNING 4 OCTOBER 2021	"Notwithstanding any modification of the alert level guidelines in the National Capital Region (NCR), all appellate collegiate courts within the NCR, except the Supreme Court, shall, beginning 4 October 2021 until further notice, remain **PHYSICALLY CLOSED** to court users **EXCEPT** for urgent matters where in-court hearings may be deemed necessary, at the sound discretion of the Presiding Justice or the Chairpersons of the different divisions. ... ... The time for filing and service of pleadings and motions during this period shall **REMAIN SUSPENDED** until further notice."
83-2021	Oct. 18, 2021	RE: COURT OPERATIONS BEGINNING OCTOBER 20, 2021 UNTIL OCTOBER 29, 2021	"Considering that the National Capital Region (NCR) has been placed under Alert Level 3 of the IATF's COVID-19 Alert Levels System, **all appellate collegiate courts within the NCR**, beginning October 20, 2021 until October 29, 2021, may conduct in-court proceedings on urgent matters and other matters as may be determined by the presiding justice or the chairpersons of the different divisions, but, in-court attendance shall be limited to lawyers, parties, and witnesses required to participate in-court. All others who are not required to be in-court but wish to observe the proceedings may do so through videoconferencing, subject to existing guidelines.

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			The suspension of the time for filing and service of pleadings and motions, regardless of the alert level or community quarantine, is **LIFTED**. Pursuant to Administrative Circular No. 72-2021, the period for filing and service shall resume seven (7) calendar days from October 20, 2021. ..."

In view of the physical closure of courts beginning August 2, 2021, pursuant to SC AC No. 56-2021 dated July 30, 2021, which suspended the filing of pleadings, and SC AC No. 83-2021 dated October 18, 2021, which lifted said suspension and granted litigants seven calendar days from October 20, 2021 to file the required pleadings, petitioner timely filed the present *Petition for Review* on October 21, 2021.

Correspondingly, petitioner's administrative and judicial claims for refund of excise taxes paid on imported Jet A-1 fuel were filed in accordance with Sections 204(C) and 229 of the NIRC of 1997, as amended, and within the prescribed period.

b. Excise Tax on Locally Produced or Manufactured Jet A-1 Fuel

Excise taxes on locally produced or manufactured petroleum products are generally paid by the manufacturer or producer prior to removal of the domestic products from the place of production, pursuant to Section 130(A)(2) of the NIRC of 1997, as amended, to wit:

> SEC. 130. *Filing of Return and Payment of Excise Tax on Domestic Products.* —
>
> (A) *Persons Liable to File a Return, Filing of Return on Removal and Payment of Tax.* —
>
> ... ...
>
> (2) *Time for Filing of Return and Payment of the Tax.* — **Unless otherwise specifically allowed, the return shall be filed and the excise tax <u>paid by the manufacturer or</u>**

> **producer before removal of domestic products from place of production**: ... *(Emphasis and underscoring supplied)*

Thus, pursuant to Sections 204(C) and 229, in relation to Section 130(A)(2), petitioner's administrative and judicial claims must be filed within two years from the earliest date of removal of the locally produced petroleum products from the place of production.

During the period from December 23, 2019, to January 30, 2020, petitioner paid excise taxes in advance on locally produced or manufactured Jet A-1 withdrawn by petitioner from its Tabangao Refinery, as follows:

<table>
<tr><th>Withdrawal Date</th><th>Withdrawal Certificate</th><th>BIR Form No. 2200-P Filing Reference No. (Advance payment)</th><th>Date of Payment</th><th>Volume Liters</th><th>Excise Tax</th></tr>
<tr><td>Jan. 9, 2020</td><td>201800606372[74]</td><td rowspan="2">071900033661525[75]</td><td rowspan="2">Dec. 23, 2019</td><td>909,461</td><td>₱3,637,844.00[76]</td></tr>
<tr><td rowspan="2">Jan. 22, 2020</td><td rowspan="2">201800606604[77]</td><td>905,780</td><td rowspan="3">₱7,235,520.00[78]</td></tr>
<tr><td>072000033855208[79]</td><td>Jan. 8, 2020</td><td></td></tr>
<tr><td>Feb. 2, 2020</td><td>201800606762[80]</td><td>072000034143182[81]</td><td>Jan. 22, 2020</td><td>903,100</td></tr>
<tr><td>Feb. 10, 2020</td><td>201800606865[82]</td><td>072000034289276[83]</td><td>Jan. 29, 2020</td><td>906,546</td><td>₱3,626,184.00[84]</td></tr>
<tr><td colspan="4">Total</td><td>3,624,887</td><td>₱14,499,548.00</td></tr>
</table>

Based therefrom, the earliest removal of petitioner's locally produced or manufactured fuel oil from Tabangao Refinery to Tabangao Terminal as per Withdrawal Certificate (**WC**) No. 201800606372,[85] occurred on January 9, 2020, for which petitioner paid the corresponding excise taxes by applying, on January 30, 2020,[86] the advance payment made on December 23, 2019. Thus, petitioner had two years from January 9, 2020, or until January 9, 2022, to file both its administrative and judicial claims for refund. As such, the filing of petitioner's administrative claims on January 18, 2021[87] and judicial claim

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74 Exhibit "P-71", Docket – Vol. III, p. 1172.
75 Exhibit "P-75", Docket – Vol. III, pp. 1176–1178.
76 Exhibit "P-105-1b", USB (Exhibit "P-124-2").
77 Exhibit "P-72", Docket – Vol. III, p. 1173.
78 Exhibit "P-105-2b", USB; Amount in BIR Form No. 2200-P includes payment of excise tax for domestic sales, Refer to Annex A-5, Exhibit "P-124" (Binder 1 of 6).
79 Exhibit "P-76", Docket – Vol. III, pp. 1179–1181.
80 Exhibit "P-73", Docket – Vol. III, p. 1174.
81 Exhibit "P-77", Docket – Vol. III, pp. 1182–1183.
82 Exhibit "P-74", Docket – Vol. III, p. 1175.
83 Exhibit "P-78, Docket – Vol. III, pp. 1184–1185.
84 Exhibit "P-105-3b", USB (Exhibit "P-124-2").
85 Exhibit "P-71", Docket – Vol. III, p. 1172; Exhibit "P-105-68c", USB (Exhibit "P-124-2").
86 Exhibit "P-105-1b", USB (Exhibit "P-124-2").
87 Exhibits "P-96" and "P-96-1", Docket – Vol. III, pp. 1349–1352.

on October 21, 2021,[88] as discussed above, were both made within the two (2)-year prescriptive period provided under Sections 204(C) and 229, in relation to Section 130(A)(2).

In view of the timely filing of the present *Petition for Review,* this Court has jurisdiction to entertain the same.

Having settled the foregoing matters, the Court shall now determine whether the excise taxes paid by petitioner from August 2019 to January 2020 on imported and locally manufactured Jet A-1 fuel sold to international air carriers from September 2019 to August 2020 were illegal or erroneous.

The excise taxes paid on imported and locally manufactured or produced Jet A-1 fuel sold to international air carriers were erroneously or illegally collected.

Respondent argues that based on Section 129 of the NIRC of 1997, as amended, petitioner, as a manufacturer of petroleum products sold to international carriers of Philippine or foreign registry, is liable to pay excise taxes due thereon. In other words, the petitioner becomes liable for excise tax upon the fuel it manufactures as soon as they are in existence. Petitioner may only claim a refund if the excise tax was erroneously paid. However, respondent stresses that the excise tax paid by petitioner was legally and validly collected, as it is indeed liable to pay such tax.

Respondent further contends that since petitioner sold fuel to international carriers, Section 135 of the NIRC of 1997, as amended, applies, which exempts the buyers, *i.e.*, international carriers, from excise tax. As such, the buyer of the fuel is not liable to pay the excise tax due thereon, or, in other words, the excise tax due on the said transaction cannot be included in the purchase price, as the buyers are already exempt entities.

Respondent also claims that on its face, Section 135 of the NIRC of 1997, as amended, does not grant exemption to sellers. Rather, it enumerates transactions where petroleum products

[88] Docket – Vol. I, pp. 7–35.

sold to international carriers and entities enumerated therein are exempt from excise tax. Petitioner anchors its claim for refund on Section 135 of the NIRC of 1997, as amended. However, respondent argues that this provision cannot be invoked by sellers like petitioner, but only by the exempt buyers. In the case at hand, the petroleum product sold is subject to excise tax, as it is a fact that the buyers, as enumerated in Section 135, are exempt entities. Thus, respondent asserts that petitioner cannot invoke the exemption granted to these exempt entities as a ground to claim a refund of the excise tax paid.

The Court disagrees with respondent.

To recall, Section 129 of the NIRC of 1997, as amended, states that excise taxes apply to "goods manufactured or produced in the Philippines for domestic sale or consumption or for any other disposition and to things imported, as well as services performed in the Philippines."

Corollary thereto, Section 135 of the NIRC of 1997, as amended, reads:

> SEC. 135. *Petroleum Products Sold to International Carriers and Exempt Entities or Agencies.* — **Petroleum products <u>sold</u> to the following are <u>exempt</u> from excise tax**:
>
> (a) **International carriers of Philippine or foreign registry on their use or consumption outside the Philippines**: *Provided,* That the petroleum products sold to these international carriers shall be stored in a bonded storage tank and may be disposed of only in accordance with the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner;
>
> (b) **Exempt entities or agencies covered by tax treaties, conventions, and other international agreements for their use or consumption**: *Provided, however,* That the country of said foreign international carrier or exempt entities or agencies exempts from similar taxes petroleum products sold to Philippine carriers, entities or agencies;
>
> (c) Entities which are by law exempt from direct and indirect taxes." *(Emphasis and underscoring supplied)*

A plain reading of Section 135 reveals that the term *"petroleum products"* is not qualified. The law does not distinguish between locally manufactured and imported

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petroleum products to qualify for an excise tax exemption. Where the law does not distinguish, courts should not distinguish.[89] Thus, the exemption under Section 135 applies regardless of whether the subject Jet A-1 fuel was locally manufactured or imported, provided the conditions therein are complied with by the refund claimant.

Moreover, in *Pilipinas Shell Petroleum Corporation v. Commissioner of Internal Revenue* (*2021 Pilipinas Shell* case),[90] the Supreme Court sitting *En Banc* discussed lengthily the nature of excise tax in this wise:

> By its nature, an excise tax under the Philippine taxation system pertains to the tax levied on certain goods, whether at a specific rate or *ad valorem*. As case law characterizes, **an excise tax is not a tax on the exercise of a privilege, but rather a levy on certain articles which are manufactured or imported for domestic consumption. It is equally settled that the accrual or liability to pay the same arises immediately upon importation or as soon as the goods come into existence when manufactured**.
>
> Furthermore, excise taxes are **indirect taxes, as opposed to direct taxes**. Pertinently, these types of taxes relate to the statutory taxpayer who is obligated to pay taxes to the government. In this relation, one must understand the concepts of **tax incidence** (or the actual liability to pay the tax) and **tax burden** (the economic burden of the tax incident).
>
> On the one hand, **direct taxes** are 'those that are exacted from the very person who, it is intended or desired, should pay them; they are impositions for which a taxpayer is directly liable on the transaction or business he is engaged in,' which means, the tax incidence and tax burden fall upon the same person.
>
> On the other, **indirect taxes** are 'those that are demanded, in the first instance, from, or are paid by, one person in the expectation and intention that he can shift the burden to someone else. Stated elsewise, indirect taxes are taxes wherein the liability for the payment of the tax falls on one person but the burden thereof can be shifted or passed on to another person, such as when the tax is imposed upon goods before reaching the consumer who ultimately pays for it. **When the seller passes on the tax to his buyer, he, in effect, shifts the tax burden, not the liability to pay it, to the purchaser as part of the price of goods sold or services rendered**.' As jurisprudence explains, 'this **shifting process**,

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[89] *Manila International Airport Authority v. Court of Appeals, et al.*, G.R. No. 155650, July 20, 2006 [Per J. Carpio, *En Banc*].

[90] G.R. No. 211303, June 15, 2021 [Per J. Perlas-Bernabe, *En Banc*].

otherwise known as '**passing on**,' is largely a **contractual affair** between the parties. Meaning, even if the purchaser effectively pays the value of the tax, **the manufacturer [or] producer** (in case of goods manufactured or produced in the Philippines for domestic sales or consumption or for any other disposition) or the **owner or importer** (in case of imported goods) [is] **still regarded as the statutory [taxpayer] under the law**. To this end, **the purchaser does not really pay the tax; rather, he only pays the seller more for the goods because of the latter's obligation to the government as the statutory taxpayer**.'

Thus, when it comes to indirect taxes, the statutory taxpayer remains to be the manufacturer or importer of the articles. **Despite being able to pass the burden of the tax to the buyer as an inherent component of the total price of the article, the onus to actually pay the excise tax and to remit the returns incidental thereto remains with the statutory taxpayer, who must correspondingly benefit from any tax exemption.** In effect, upon the sale of the goods, the portion of the price corresponding to the excise tax originally paid by the manufacturer or importer is not *per se* the excise tax liability imposed under Section 129 of the Tax Code. The price passed on, and assumed by the buyer of the goods, is therefore no different from any other component cost in arriving at the price of the article sold, such as raw material cost or distributed overhead expenses. In a similar situation, the Court held that '**[e]ven if the consumers or purchasers ultimately pay for the tax, they are not considered the taxpayers**. The fact that [statutory taxpayer/importer], on whom the excise tax is imposed, can shift the tax burden to its purchasers does not make the latter the taxpayers and the former the withholding agent. [The purchaser/end-consumer] ultimately bears the tax burden, but this does not transform [its] status into a statutory taxpayer.' **This distinction between statutory taxpayer and the purchaser who assumes the tax burden when the costs of the taxes are passed on to it as part of the purchase price is material to understand the 'exemption' granted under Section 135 governing excise taxes.**

III.

At its core, the purpose of a grant of tax exemption is 'some public benefit or interest, which the law-making body considers sufficient to offset the monetary loss entailed in the grant of the exemption.' However, the **object of the grant of tax exemption** is not necessarily a natural person similar to how 'the objects of taxation are either persons, property[,] and property rights within the jurisdiction of the taxing authority.' As such, generally speaking, the object of tax exemptions may either be **personal or impersonal**. Personal exemptions conceptually pertain to those 'granted directly in favor of such persons as are within the contemplation of the law granting the exemption.' On the other hand, an impersonal exemption may be said to exist when a tax exemption is 'granted directly in favor of a certain class of property.' If the tax exemption is impersonal in nature, then, regardless of who transacts with the property, the exemption should still apply. This framework of personal and impersonal tax exemptions underpins the exemption granted under Section 135 on excisable articles.

Notably, the Court, in the 2014 *Pilipinas Shell* Resolution, stated that the 'exemption from payment of excise tax' under Section 135 is 'conferred on international carriers who purchased the petroleum products of respondent'; thus, in said case, the tax exemption under Section 135 covering said products was characterized as a grant of a personal tax exemption.

However, in the subsequent case of 2015 *Chevron*, the Court effectively abandoned the foregoing characterization, and instead, correctly categorized that the tax exemption under Section 135 is '**in favor of the petroleum products on which the excise tax was levied in the first place**.' As such, the Court, in 2015 Chevron, validated the nature of Section 135 as a provision conferring an impersonal tax exemption, which, in fact, cogently squares with the nature of excise taxes being a tax on property, rather than a tax on persons.

Being an impersonal tax exemption, Section 135 cannot be therefore interpreted as an exemption primarily conferred to the buyers because 'they are not under any legal duty to pay the excise tax.' To reiterate, upon the buyers' purchase of the articles, the 'excise tax' they pay, if any, is, in reality, a mere passed-on cost that forms part of the purchase price. Hence, while purchasers bear the economic burden, they do not, by the mere fact of assuming the passed-on costs, become legally regarded as statutory taxpayers. In this regard, Associate Justice Henri Jean Paul B. Inting aptly observed that 'a tax immunity would lose its meaning if we insist that it is available only to a person who, in the first place, has no obligation to pay the tax due on the subject article/transaction. It can only be enjoyed in its truest sense by the person who is liable for the tax and wishes to be immune from therefrom.'

The impersonal nature of the tax exemption is also expressed in the wording itself of Section 135:

... ...

As worded, the object of Section 135 itself is not the enumerated persons but rather, the '**petroleum products sold**.' Palpably, **<u>based on Section 135's phraseology, the</u>**

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enumerated persons are merely descriptive of the petroleum products, *i.e.*, the persons to which the products are sold to. As such, the wording of Section 135 hews more closely with the character of impersonal tax exemptions, which is, in turn, consistent with the nature of excise taxes as taxes not on persons but on the goods/articles. As equally observed by Associate Justice Alfredo Benjamin S. Caguioa, '[t]he succeeding paragraphs (a), (b), and (c) do not confer nor refer to the tax exemption. **Paragraphs (a), (b)[,] and (c) simply enumerate and describe the entities to whom petroleum products must be sold to make the excise tax exemption operative**.'

IV.

At this juncture, it is likewise relevant to mention that since an excise tax is in the nature of a property tax, it is thus erroneous to consider the operation of a tax exemption thereto in the same way as a transactional tax, wherein every purchaser and seller may be considered as a statutory taxpayer for every succeeding transaction, only ending with the final consumer. **Rather, the exemption under Section 135 must be reconciled with the idea that liability for the tax attaches to the articles as soon as they come into existence or immediately upon importation.**

The Court, in the 2015 *Chevron*, had already settled that the true status of the goods, whether ultimately taxable or tax-exempt, is **actually conditional** or **subject to confirmation** upon the sale of the articles to any of the entities enumerated under Section 135. This conditional taxability can actually be seen in another related provision in the Tax Code, *i.e.*, Section 131 thereof:

> Section 131. *Payment of Excise Taxes on Imported Articles.* —
>
> (A) *Persons Liable.* — Excise taxes on imported articles shall be paid by the owner or importer to the Customs Officers, conformably with the regulations of the Department of Finance and before the release of such articles from the customs house, or by the person who is found in possession of articles which are exempt from excise taxes other than those legally entitled to exemption.
>
> **In the case of tax-free articles brought or imported into the Philippines by persons, entities, or agencies exempt from tax which are subsequently sold, transferred or exchanged in the Philippines to non-exempt persons or entities, the purchasers or**

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> **recipients shall be considered the importers thereof, and <u>shall be liable for the duty and internal revenue tax due on such importation.</u>**
>
> x x x x (Emphasis and underscoring supplied)

As may be gleaned from Section 131 as above-cited, although certain articles may be free from excise taxes upon importation, they may subsequently become subject to the same depending on the subsequent buyer. This is essentially the same principle of **subsequent confirmation** espoused by the 2015 *Chevron*, and is also a necessary consequence of excise tax being a property tax, and not a tax on persons.

Considering that the status of the petroleum products as tax-exempt solidifies upon the sale to any of the entities enumerated under Section 135, any excise taxes which were previously paid thereon would then be considered as 'erroneously or illegally collected,' and therefore, subject to refund. In turn, the petroleum products become exempt from excise taxes once it is determined that they are to be sold to, among others, international carriers. This reflects Section 135's wording, *i.e.*, that the petroleum products are considered as tax-exempt once they are 'sold to [*inter alia*] x x x [i]nternational carriers.'

Based on *(a)* the nature of excise taxes as a property tax and an indirect tax, and *(b)* the principle that a buyer, when shouldering the tax burden, does not become the statutory taxpayer, **it is thus clear that the purchaser of local products (such as international carriers) cannot be deemed to have been conferred a tax exemption when it has not been imposed a tax liability**. In the ordinary course of things, international carriers do not manufacture or import petroleum products and hence, are not statutory taxpayers to which the exemption under Section 135 could pertain. **<u>If anything, international carriers merely bear the tax burden when the costs therefor are passed on to them by the actual manufacturers or importers</u>**. However, as earlier discussed, the 'passing on' of the tax burden is largely a contractual affair between the parties and should not determine the tax incidence imposed by law unless the contrary is provided. **As such, the tax exemption under Section 135 must correspondingly benefit the one who actually bears the liability to pay the same (*i.e.*, the importers/manufacturers of petroleum products sold to international carriers, among others), and not the one who simply bears the economic burden thereof (*i.e.*, the purchasers of the products, such as international carriers).** *(Emphasis supplied)*

The Supreme Court has categorically rejected respondent's argument that only buyers who are exempt entities may invoke the excise tax exemption under Section 135. Contrary to this claim, the Supreme Court clarified that the exemption must benefit the party legally liable to pay the tax, namely, the importer or manufacturer of petroleum products sold to international carriers, not merely the party that bears the economic burden, such as the purchaser.

Applying the foregoing principle, petitioner's sale of imported and locally manufactured Jet A-1 fuel to international air carriers renders the fuel tax-exempt. Accordingly, the excise taxes previously paid on the imported and locally manufactured Jet A-1 fuel were erroneously or illegally collected and are the proper subject of a claim for refund or credit under Sections 204(C) and 229 of the NIRC of 1997, as amended.

The excise taxes due on the imported and locally produced Jet A-1 fuel subject of the present claim were duly paid by petitioner.

Records show that petitioner, which operates its own Tabangao Refinery, generally produces Jet A-1 fuel through the crude oil refining process. When additional supplies are required, the petitioner first attempts to source them from local suppliers before resorting to importation.[91]

Petitioner occasionally imports finished Jet A-1 fuel, particularly when the refinery shuts down or if the demand for Jet A-1 fuel exceeds the projected supply of locally manufactured Jet A-1 fuel.[92]

Also, petitioner follows a defined process and documentation flow, with respect to the importation of Jet A-1 fuel, which may be simplified in the following stages: (1) requisition of goods and importation; (2) arrival and discharge of imported goods; and (3) payment of taxes and import duties.[93]

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[91] Q&A No. 10, Exhibit "P-103", Docket – Vol. I, p. 117.
[92] Q&A No. 11, Exhibit "P-103", Docket – Vol. I, p. 117.
[93] Q&A No. 13, Exhibit "P-103", Docket – Vol. I, p. 117.

In connection with the present claim, petitioner made seven importations of Jet A-1 fuel between August and December 2019, enumerated as follows:

	Payment Date per SSDT	Quantity (in Liters)	Excise Tax Rate	Excise Taxes Paid
1.	Aug. 22, 2019[94]	9,139,611	₱4.00	₱36,558,444.00
2.	Sep. 6, 2019[95]	9,935,573	₱4.00	₱39,742,292.00
3.	Sep. 17, 2019 & Dec. 10, 2019[96]	8,360,676	₱4.00	₱33,442,704.00
4.	Sep. 17, 2019 & Dec. 10, 2019[97]	8,360,676	₱4.00	₱33,442,704.00
5.	Oct. 1, 2019[98]	8,418,800	₱4.00	₱33,675,200.00
6.	Nov. 8, 2019[99]	8,059,688	₱4.00	₱32,238,752.00
7.	Dec. 23, 2019[100]	6,338,400	₱4.00	₱25,353,600.00
	Total	**58,613,424**		**₱234,453,696.00**

1st importation:

The first importation was on August 27, 2019, involving 9,139,611 liters of Jet A-1 fuel, which arrived at the Tabangao Refinery private port, under the jurisdiction of the Port of Batangas. This was declared under Bureau of Customs (**BOC**) *Single Administrative Document* (**SAD**) with Customs Reference C 12538 and shipped through the vessel, MT Chang Hang Kai Tuo, to which petitioner paid excise taxes in the amount of ₱36,558,444.00.[101]

The importation of the said 9,139,611 liters of Jet A-1 fuel and the amount of excise taxes paid thereon are covered by the following documents, *viz.*:

1. *Ocean Bill of Lading* No. ZH19-834B dated August 19, 2019, showing the quantity of 9,139,611 liters;[102]
2. *Load Port Survey Report* (LPSR) – Certificate No. 19082002AD dated August 20, 2019;[103]
3. *Customs Invoice - Bulk Product* No. ITGDE10001 dated August 19, 2019;[104]

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94 Exhibit "P-5", Docket – Vol. III, p. 1086.
95 Exhibit "P-15", Docket – Vol. III, p. 1099.
96 Exhibits "P-25" and "P-25-1", Docket – Vol. III, pp. 1112–1113.
97 Exhibits "P-35" and "P-35-1", Docket – Vol. III, pp. 1125–1126.
98 Exhibit "P-44", Docket – Vol. III, p. 1137.
99 Exhibit "P-53", Docket – Vol. III, p. 1148.
100 Exhibit "P-63", Docket – Vol. III, p. 1162.
101 Q&A No. 42, Exhibit "P-103", Docket – Vol. I, p. 123.
102 Exhibit "P-1", Docket – Vol. III, p. 1081.
103 Exhibit "P-2", Docket – Vol. III, p. 1082.
104 Exhibit "P-3", Docket – Vol. III, p. 1083.

4. BOC SAD with Customs Reference C 12538 dated August 20, 2019, with date stamped August 22, 2019, showing the quantity at 9,139,611 liters;[105]
5. *Statement of Settlement of Duties and Taxes* (SSDT) – Receipt No. R17534 dated August 22, 2019;[106]
6. Revised SSDT – Receipt No. R22836 dated October 31, 2019;[107]
7. *Authority to Release Imported Goods* (ATRIG) dated August 22, 2019;[108]
8. *Certificate of Quantity Received* (CQR) with date received on August 27, 2019;[109]
9. *Tax Invoice* No. 90768373/P dated September 4, 2019;[110]
10. *Assessment Notice*;[111] and
11. BOC Official Receipt (OR) No. 01881234412 dated October 31, 2019.[112]

2nd importation:

The 2nd importation was for 9,935,573 liters of Jet A-1 fuel, which arrived at Tabangao Refinery on September 12, 2019. This was declared under BOC SAD with Customs Reference C-13443 and shipped *via* the vessel MT Silver Gwen. Petitioner paid excise taxes thereon in the amount of ₱39,742,292.00.[113]

The importation of the said 9,935,573 liters of Jet A-1 fuel and the amount of excise taxes paid thereon are covered by the following documents, *viz.*:

1. *Ocean Bill of Lading* No. C20190802A dated September 4, 2019, showing the quantity of 9,935,573 liters;[114]
2. LPSR – Certificate No. 19090500A7 dated September 5, 2019;[115]
3. *Customs Invoice - Bulk Product* No. ITGFME0001 dated September 4, 2019;[116]
4. BOC SAD with Customs Reference C 13443 dated September 5, 2019, showing the quantity at 9,935,573 liters;[117]
5. SSDT – Receipt No. R18809 dated September 6, 2019;[118]

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[105] Exhibit "P-4", Docket – Vol. III, pp. 1084–1085.
[106] Exhibit "P-5", Docket – Vol. III, p. 1086.
[107] Exhibit "P-5-1", Docket – Vol. III, p. 1087.
[108] Exhibit "P-6", Docket – Vol. III, p. 1088.
[109] Exhibit "P-7", Docket – Vol. III, p. 1089.
[110] Exhibit "P-8", Docket – Vol. III, pp. 1090–1092.
[111] Exhibit "P-9", Docket – Vol. III, p. 1093.
[112] Exhibit "P-10", Docket – Vol. III, p. 1094.
[113] Q&A No. 42, Exhibit "P-103", Docket – Vol. I, p. 123.
[114] Exhibit "P-11", Docket – Vol. III, p. 1095.
[115] Exhibit "P-12", Docket – Vol. III, p. 1096.
[116] Exhibit "P-13", Docket – Vol. III, p. 1097.
[117] Exhibit "P-14", Docket – Vol. III, p. 1098.
[118] Exhibit "P-15", Docket – Vol. III, pp. 1099.

6. Revised SSDT – Receipt No. R22834 dated October 31, 2019;[119]
7. ATRIG dated September 6, 2019;[120]
8. CQR with date received on September 12, 2019;[121]
9. *Tax Invoice* No. 91229630/P dated September 11, 2019;[122]
10. *Assessment Notice*;[123] and
11. BOC OR No. 01881234399 dated October 31, 2019.[124]

3rd and 4th importations:

On September 21, 2019, petitioner received two importations of Jet A-1 fuel with 8,360,676 liters each or a total of 16,721,352 liters at the Tabangao Refinery. They were respectively declared under BOC SAD with Customs References C 13959 and C 13960, and shipped through the vessel MT Yu Yi. Petitioner paid excise taxes thereon in the amount of ₱33,442,704.00 for each importation, or a total of ₱66,885,408.00.[125]

Petitioner presented the following documents to support the 3rd importation, to wit:

1. *Ocean Bill of Lading* No. 19136 dated September 12, 2019, showing the quantity of 8,358,109 liters of Jet A-1 fuel;[126]
2. LPSR – Control No. ATSCHN190312-A dated September 13, 2019;[127]
3. *Customs Invoice - Bulk Product* No. ITGFME0002 dated September 13, 2019;[128]
4. BOC SAD with Customs Reference C 13959 dated September 16, 2019, showing the quantity at 8,358,109 liters;[129]
5. SSDT – Receipt No. R19563 dated September 17, 2019, with excise tax paid in the amount of ₱33,432,436.00;[130]
6. Revised SSDT – Receipt No. R25918 dated December 10, 2019 with excise tax paid in the amount of ₱33,442,704.00;[131]
7. ATRIG dated September 17, 2019;[132]

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[119] Exhibit "P-15-1", Docket – Vol. III, p. 1100.
[120] Exhibit "P-16", Docket – Vol. III, p. 1101.
[121] Exhibit "P-17", Docket – Vol. III, p. 1102.
[122] Exhibit "P-18", Docket – Vol. III, pp. 1103–1105.
[123] Exhibit "P-19", Docket – Vol. III, p. 1106.
[124] Exhibit "P-20", Docket – Vol. III, p. 1107.
[125] Q&A No. 42, Exhibit "P-103", Docket – Vol. I, pp. 123–124.
[126] Exhibit "P-21", Docket – Vol. III, p. 1108.
[127] Exhibit "P-22", Docket – Vol. III, p. 1109.
[128] Exhibit "P-23", Docket – Vol. III, p. 1110.
[129] Exhibit "P-24", Docket – Vol. III, p. 1111.
[130] Exhibit "P-25", Docket – Vol. III, p. 1112.
[131] Exhibit "P-25-1", Docket – Vol. III, p. 1113.
[132] Exhibit "P-26", Docket – Vol. III, p. 1114.

8. CQR with date received on September 21, 2019 for 16,721,352 liters, which also covers the 4th importation;[133]
9. *Tax Invoice No. 90771810/P* dated October 1, 2019;[134]
10. *Assessment Notice*;[135] and
11. BOC OR No. 01881235514 dated December 10, 2019.[136]

For the 4th importation, the following documents were presented, *viz.*:

1. *Ocean Bill of Lading* No. 19137 dated September 12, 2019 showing the quantity of 8,358,109 liters of Jet A-1 fuel;[137]
2. LPSR – Control No. ATSCHN190312-B dated September 13, 2019;[138]
3. *Customs Invoice - Bulk Product* No. ITGFME0003 dated September 13, 2019;[139]
4. BOC SAD with Customs Reference C 13960 dated September 16, 2019 showing the quantity at 8,358,109 liters;[140]
5. SSDT – Receipt No. R19564 dated September 17, 2019 with excise tax paid in the amount of ₱33,432,436.00;[141]
6. Revised SSDT – Receipt No. R25923 dated December 10, 2019 with excise tax paid in the amount of ₱33,442,704.00;[142]
7. ATRIG dated September 17, 2019;[143]
8. *Tax Invoice No. 90771820/P* dated October 1, 2019;[144]
9. *Assessment Notice*;[145] and
10. BOC OR No. 01881235503 dated December 10, 2019.[146]

5th importation:

The 5th importation consisted of 8,418,800 liters of Jet A-1 fuel, received at the Tabangao Refinery on October 4, 2019, and declared under BOC SAD with Customs Reference C 14694, shipped via the vessel MT Aulac Conifer. Relevant thereto, petitioner paid excise taxes in the amount of ₱33,675,200.00.[147]

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[133] Exhibit "P-27", Docket – Vol. III, p. 1115.
[134] Exhibit "P-28", Docket – Vol. III, pp. 1116–1118.
[135] Exhibit "P-29", Docket – Vol. III, p. 1119.
[136] Exhibit "P-30", Docket – Vol. III, p. 1120.
[137] Exhibit "P-31", Docket – Vol. III, p. 1121.
[138] Exhibit "P-32", Docket – Vol. III, p. 1122.
[139] Exhibit "P-33", Docket – Vol. III, p. 1123.
[140] Exhibit "P-34", Docket – Vol. III, p. 1124.
[141] Exhibit "P-35", Docket – Vol. III, p. 1125.
[142] Exhibit "P-35-1", Docket – Vol III. I, p. 1126.
[143] Exhibit "P-36", Docket – Vol. III, p. 1127.
[144] Exhibit "P-37", Docket – Vol. III, pp. 1128–1130.
[145] Exhibit "P-38", Docket – Vol. III, p. 1131.
[146] Exhibit "P-39", Docket – Vol. III, p. 1132.
[147] Q&A No. 42, Exhibit "P-103", Docket – Vol. I, p. 124.

Petitioner presented the following documents to support the 5th importation, to wit:

1. *Ocean Bill of Lading* No. 85569 dated September 22, 2019, showing the quantity of 8,418,800 liters of Jet A-1 fuel;[148]
2. LPSR – Control No. ATSSGP190338 dated September 23, 2019;[149]
3. *Customs Invoice - Bulk Product* No. ITGFME0004 dated September 23, 2019;[150]
4. BOC SAD with Customs Reference C 14694 dated September 27, 2019, showing the quantity at 8,418,800 liters;[151]
5. SSDT – Receipt No. 20628 dated October 1, 2019;[152]
6. ATRIG dated September 30, 2019;[153]
7. CQR with date received on October 4, 2019;[154]
8. *Tax Invoice No. 91231255/P* dated October 14, 2019;[155] and
9. *Assessment Notice.*[156]

6th importation:

The 6th importation was for 8,059,688 liters of Jet A-1 fuel that was received at the Tabangao Refinery on November 10, 2019, and declared under BOC SAD with Customs Reference C16783 and shipped through the vessel MT Silver Millie, to which petitioner paid excise taxes in the amount of ₱32,238,752.00.[157]

Petitioner presented the following documents to support the 6th importation, to wit:

1. *Ocean Bill of Lading* No. HL2019JET052-1 showing the quantity of 8,059,688 liters of Jet A-1 fuel; [158]
2. LPSR Control No. ATSCHN190377 dated November 5, 2019;[159]
3. *Customs Invoice - Bulk Product* No. ITHEDK0001 dated November 5, 2019;[160]

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[148] Exhibit "P-40", Docket – Vol. III, p. 1133.
[149] Exhibit "P-41", Docket – Vol. III, p. 1134.
[150] Exhibit "P-42", Docket – Vol. III, p. 1135.
[151] Exhibit "P-43", Docket – Vol. III, p. 1136.
[152] Exhibit "P-44", Docket – Vol. III, p. 1137.
[153] Exhibit "P-45", Docket – Vol. III, p. 1138.
[154] Exhibit "P-46", Docket – Vol. III, p. 1139.
[155] Exhibit "P-47", Docket – Vol. III, pp. 1140–1142.
[156] Exhibit "P-48", Docket – Vol. III, p. 1143.
[157] Q&A No. 42, Exhibit "P-103", Docket – Vol. I, p. 124.
[158] Exhibit "P-49", Docket – Vol. III, p. 1144.
[159] Exhibit "P-50", Docket – Vol. III, p. 1145.
[160] Exhibit "P-51", Docket – Vol. III, p. 1146.

4. BOC SAD with Customs Reference C 16783 dated November 6, 2019, showing the quantity at 8,059,688 liters;[161]
5. SSDT – Receipt No. R23495 dated November 8, 2019;[162]
6. Revised SSDT – Receipt No. R27097 dated December 27, 2019;[163]
7. ATRIG dated November 11, 2019;[164]
8. CQR with date received on November 10, 2019;[165]
9. *Tax Invoice No. 91233223/P* dated November 25, 2019;[166]
10. *Assessment Notice*;[167] and
11. BOC OR No. 01881235727 dated December 27, 2019.[168]

7th importation:

Lastly, petitioner imported 6,338,400 liters of Jet A-1 fuel, which was received at the Tabangao Import Facility on December 27, 2019, and declared under BOC SAD with Customs Reference C19072, shipped on the vessel MT Beluga Pacific. [169] It paid excise taxes in the amount of ₱25,353,600.00,[170] and presented the following documents to support the 7th importation, *viz.*:

1. *Ocean Bill of Lading* No. 86364 dated December 19, 2019, showing the quantity 6,338,400 liters of Jet A-1 fuel;[171]
2. LPSR – Reference No. PHI-010676 / Partial 01 dated December 19, 2019;[172]
3. Customs Invoice - Bulk Product No. ITKFEM0001 dated December 19, 2019;[173]
4. BOC SAD with Customs Reference C 19072 dated December 20, 2019, showing the quantity at 6,338,400 liters; [174]
5. SSDT – Receipt No. R26697 dated December 23, 2019;[175]
6. Revised SSDT – Receipt No. R2706 dated February 5, 2020;[176]
7. ATRIG dated December 23, 2019;[177]
8. CQR with date received on December 27, 2019;[178]

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161 Exhibit "P-52", Docket – Vol. III, p. 1147.
162 Exhibit "P-53", Docket – Vol. III, p. 1148.
163 Exhibit "P-53-1", Docket – Vol. III, p. 1149.
164 Exhibit "P-54", Docket – Vol. III, p. 1150.
165 Exhibit "P-55", Docket – Vol. III, p. 1151.
166 Exhibit "P-56", Docket – Vol. III, pp. 1152–1154.
167 Exhibit "P-57", Docket – Vol. III, p. 1155.
168 Exhibit "P-58", Docket – Vol. III, p. 1156.
169 Exhibit "P-62", Docket – Vol. III, p. 1161.
170 Exhibits "P-63" and "P-63-1", Docket – Vol. III, pp. 1162–1163.
171 Exhibit "P-59", Docket – Vol. III, p. 1157.
172 Exhibit "P-60", Docket – Vol. III, pp. 1158–1159.
173 Exhibit "P-61", Docket – Vol. III, p. 1160.
174 Exhibit "P-62", Docket – Vol. III, p. 1161.
175 Exhibit "P-63", Docket – Vol. III, p. 1162.
176 Exhibit "P-63-1", Docket – Vol. III, p. 1163.
177 Exhibit "P-64", Docket – Vol. III, p. 1164.
178 Exhibit "P-65", Docket – Vol. III, p. 1165.

9. *Provisional Tax Invoice* No. 91235308/P dated January 8, 2020;[179]
10. *Assessment Notice*;[180] and
11. BOC OR No. 01881236469 dated February 5, 2020.[181]

Petitioner partially established that it erroneously paid excise taxes on imported and locally manufactured Jet A-1 fuel sold to tax-exempt international air carriers.

For the period from September 3 to October 24, 2019, petitioner allegedly sold excise tax-paid Jet A-1 fuel from its 1st to 4th importations (previously discussed) to various international air carriers for use or consumption outside the Philippines, as follows:[182]

	Customer	Country of Registry	Total Volume in Liters
1	Cebu Air Inc	Philippines	4,146,032
2	China Airlines Ltd	China	1,292,851
3	Philippine Airlines Inc	Philippines	17,793,165
4	Philippines Airasia Inc	Philippines	2,256,484
5	Silkair Singapore Private Limited	Singapore	509,719
6	Air China Ltd	China	603,850
7	Air Niugini Ltd	Papua New Guinea	480,106
8	Airasia Berhad	Malaysia	809,734
9	Airasia X Berhad	Malaysia	43,609
10	Asiana Airlines Inc	Korea	1,166,545
11	Atlas Air Inc	United States of America	121,660
12	China Eastern Airlines Co Ltd	China	647,680
13	China Southern Airlines Co Ltd	China	1,390,963
14	Federal Express Corp	United States of America	264,917
15	Jetstar Asia Airways Pte Ltd	Singapore	221,155
16	Shell Aircraft Ltd	Netherlands	1,953
17	Scoot Tigerair Pte Ltd	Singapore	55,078
18	Tigerair Taiwan Co Ltd	Singapore	65,136
19	Xiamen Airline Co Ltd	China	504,703

[179] Exhibit "P-66", Docket – Vol. III, pp. 1166–1168.
[180] Exhibit "P-67", Docket – Vol. III, p. 1169.
[181] Exhibit "P-68", Docket – Vol. III, p. 1170.
[182] Docket – Vol. III, pp. 1713–1714, *Memorandum for Petitioner*, par. 34.

	Total Aviation Sales (in liters)		**32,375,340**
	Excise Tax Rate		₱4.00
	TOTAL EXCISE TAX		**₱129,501,360.00**

Further, from October 13, 2019 to January 19, 2020, petitioner allegedly sold the aforementioned excise tax-paid Jet A-1 fuel from its 5th to 7th importations to various international air carriers for use or consumption outside the Philippines, as follows:[183]

	Customer	**Country of Registry**	**Total Volume in Liters**
1	Cebu Air Inc	Philippines	2,784,076
2	China Airlines Ltd	China	763,449
3	Philippine Airlines Inc	Philippines	11,568,627
4	Philippines Airasia Inc	Philippines	1,525,452
5	Silkair Singapore Private Limited	Singapore	604,155
6	Air China Ltd	China	509,274
7	Air Niugini Ltd	Papua New Guinea	255,434
8	Airasia Berhad	Malaysia	520,063
9	Asiana Airlines Inc	Korea	971,015
10	Atlas Air Inc.	United States of America	37,760
11	China Eastern Airlines Co Ltd	China	445,231
12	China Southern Airlines Co Ltd	China	844,966
13	Eurowings GMBH	Germany	80,000
14	Federal Express Corp	United States of America	109,741
15	Jetstar Asia Airways Pte Ltd	Singapore	235,472
16	Scoot Tigerair Pte Ltd	Singapore	178,325
17	Tigerair Taiwan Co Ltd	Singapore	50,374
18	Xiamen Airline Co Ltd	China	406,233
	Total Aviation Sales (in liters)		**21,889,647**
	Excise Tax Rate		₱4.00
	TOTAL EXCISE TAX		**₱87,558,588.00**

The sale of locally manufactured Jet A-1 fuel to airlines for use or consumption internationally is as follows:[184]

	Customer	**Country of Registry**	**Total Volume in Liters**
1	Cebu Air Inc	Philippines	1,071,320
2	Philippine Airlines Inc	Philippines	1,459,900

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183 *Id.* at 1714, *Memorandum for Petitioner*, par. 35.
184 *Id.* at 1714–1715, *Memorandum for Petitioner*, par. 36.

3	Silkair Singapore Private Limited	Singapore	807,122
4	Scoot Tigerair Pte Ltd	Singapore	160,592
5	Tigerair Taiwan Co Ltd	Singapore	70,744
	Total Aviation Sales (in liters)		**3,569,678**
	Excise Tax Rate		₱4.00
	TOTAL EXCISE TAX		**₱14,278,712.00**

Alleging that the international air carriers to which it sold imported Jet A-1 fuel are exempt from excise taxes under Section 135(a) of the NIRC of 1997, as amended, petitioner seeks a refund of the excise taxes paid in the aggregate amount of ₱231,338,660.00.[185]

For the aforesaid sales of 57,834,665[186] liters of imported and locally manufactured Jet A-1 to international air carriers be exempted from excise tax under Section 135(a) of the NIRC of 1997, as amended, petitioner must present the following:

1. Proof that the imported and locally manufactured Jet A-1 fuel sold to international air carriers was stored in a bonded storage tank, and had been disposed of in accordance with the rules and regulations;

2. Proof of foreign registry of the international air carriers, or in case of Philippine-registered air carriers, the latter's proof of authority to operate international flights; and

3. Proof that the imported and locally manufactured Jet A-1 fuel was used or consumed outside the Philippines.

<u>First requirement</u>: *Proof that the imported and locally manufactured Jet A-1 fuel sold to international air carriers was stored in a bonded storage tank and had been disposed of in accordance with the rules and regulations.*

[185] Sum of Total Excise Taxes (₱129,501,360.00 + ₱87,558,588.00 + ₱14,278,712.00).
[186] Sum of Total Aviation Sales (32,375,340 + 21,889,647 + 3,569,678).

Petitioner partially complied with the *first* requirement.

In their respective Judicial Affidavits, Ms. Vergel De Dios,[187] petitioner's Import/Additives Scheduler, Mr. Aquiatan, Jr., [188] petitioner's Operations Manager, Ms. Flores, [189] petitioner's Tax Advisor, and Mr. Juanillo, [190] petitioner's Terminal Operations Manager at Tabangao Depot, explained the process and documentation of the receipts and withdrawals of imported Jet A-1 fuel at petitioner's storage tanks in Tabangao Refinery through the Tabangao Depot and its subsequent delivery to the Joint Oil Company Aviation Storage Plant (**JOCASP**) at the Ninoy Aquino International Airport in Manila, the Clark Aviation Services, Inc. (**CASI**) facility in the Clark International Airport in Pampanga, and storage facility leased from Total Oil and Gas Resources, Inc. (**TOGRI**), formerly the Total Bulk Corporation, near the Mactan Cebu International Airport in Mandaue, Cebu for eventual sale to international carriers.

Ms. Vergel De Dios explained that upon the arrival of vessels carrying imported Jet A-1 fuel in Philippine ports, petitioner presents the SSDT to the port authorities, who then allow the discharge of the imported Jet A-1 fuel into the tanks at Tabangao Refinery.[191]

The imported Jet A-1 fuel, stored in product tanks, is then withdrawn from the Tabangao Refinery and delivered to intermediate storage facilities in the JOCASP, CASI, and TOGRI. Deliveries to JOCASP and CASI are processed through the Tabangao Depot, while deliveries to TOGRI are made directly from the Tabangao Refinery. The Jet A-1 fuel delivered to JOCASP, CASI, or TOGRI is eventually sold and delivered to international air carriers refueling at international airports.[192]

The importation, as well as the withdrawals, of Jet A-1 fuel in the Tabangao Refinery are recorded and summarized in the *Official Register Book* (**ORB**), which is jointly signed by an authorized representative of the petitioner and the Revenue Officer on Premises (**ROOP**). The ORB indicates the "receipts" and "removals" of Jet A-1 fuel for a certain period, the running

[187] Exhibit "P-103", Docket – Vol. I, pp. 114–132.
[188] Exhibit "P-104", Docket – Vol. I, pp. 231–245.
[189] Exhibit "P-119", Docket – Vol. I, pp. 365–378.
[190] Exhibit "P-118", Docket – Vol. II, pp. 356–361.
[191] Q&A No. 33, Exhibit "P-103", Docket – Vol. I, p. 121
[192] Q&A No. 44, Exhibit "P-103", Docket – Vol. I, p. 129.

balance of stored Jet A-1 fuel, and the production of local Jet A-1 fuel for that period.[193]

Ms. Flores testified that the ORB indicates, among others, the source of the Jet A-1 fuel. Locally manufactured Jet A-1 fuels are identified as "Production" while imported Jet A-1 fuels are indicated under "Receipts Import". In its withdrawals of Jet A-1 fuel from the storage tanks, petitioner adopts a first-in, first-out (**FIFO**) method.[194]

The withdrawals from the Tabangao Refinery are also covered by WCs, which indicate the destination of the fuel. Jet A-1 fuel destined for JOCASP and CASI first passes through Tabangao Depot, while Jet A-1 fuel destined for TOGRI is delivered directly from the Tabangao Refinery. Hence, the WCs of Jet A-1 fuel destined for JOCASP and CASI coming from the Tabangao Refinery indicate Tabangao Depot as "Destination", while the WCs for deliveries to TOGRI indicate "Total Bulk, Cebu" as "Destination".[195]

If the Jet A-1 fuel to be withdrawn from the refinery is imported, then the WC, which is noted as "Tax Paid," means that the excise tax on the imported Jet A-1 fuel was already paid to the BOC. Since this WC covers the withdrawal or removal of imported Jet A-1 fuel, the WC indicates that the fuel covered thereby is "Tax Paid".[196]

As for the payment of excise tax related to locally manufactured Jet A-1 fuel, Ms. Flores explains that prior to withdrawal of locally manufactured petroleum products, including Jet A-1 fuel, petitioner files an *Excise Tax Return* under which it pays for its excise tax liability for the petroleum products withdrawn by applying the advance payment previously made. The excise tax liability paid through the application of advance payments is supported by the corresponding *Daily Product Deliveries Reports* (**DPDR**) as of the time of filing of the *Excise Tax Return.*[197]

She also claims that the imported Jet A-1 fuel is stored in storage tanks located at JOCASP, CASI, or TOGRI to await sale and delivery to international carriers. Jet A-1 fuel is eventually delivered to international air carriers via a specialized vehicle

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193 Q&A No. 45, Exhibit "P-103", Docket – Vol. I, p. 129.
194 Q&A No. 25, Exhibit "P-119', Docket – Vol. I, p. 371.
195 Q&A No. 45, Exhibit "P-103", Docket – Vol. I, pp. 129–130.
196 Q&A No. 48, Exhibit "P-103", Docket – Vol. I, p. 130.
197 Q&A No. 17, Exhibit "P-119', Docket – Vol. I, p. 369.

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that pumps the Jet A-1 fuel directly into the air carrier's tank. The specialized vehicle is equipped with a meter that determines the volume of Jet A-1 fuel delivered to the customer.[198]

Upon removal of the imported Jet A-1 fuel from the Tabangao Refinery through the Tabangao Depot for deliveries to JOCASP and CASI or directly from the Tabangao Refinery for deliveries to TOGRI, the Jet A-1 fuel is accompanied by a *Bulk Delivery Note*, which provides the date of the transfer of the imported Jet A-1 fuel, its volume, its source, and its destination.[199]

Furthermore, the sales and deliveries of imported Jet A-1 fuel to international air carriers are supported by Aviation Service Returns (ASRs) and petitioner's invoices. In an ASR, the customer acknowledges the receipt from petitioner of a particular volume of Jet A-1 fuel. On the other hand, the petitioner's *Invoice* indicates the quantity, unit price, any other charges, and the total amount due for the Jet A-1 fuel sold and delivered to the customer.[200]

The ASR is either printed through the Data Capture System (**DCS**) used by petitioner or manually prepared when the system is down. With the DCS, the details of the delivery are immediately captured by petitioner's computer system, enabling it to generate a report daily. A Monthly Supplier Sales Report may be generated by the DCS to summarize the daily deliveries to air carrier customers. It indicates the ASR number and date, the customer, the aircraft registration number, the volume of Jet A-1 fuel delivered to that customer, the aircraft's destination, and the invoice number and date. A Daily Product Movement Report Subject to Excise Tax Claim is also prepared, which is the summary of all transactions for the day, including receipts from the Tabangao Refinery.[201]

As may be gleaned from respondent's denial letter,[202] respondent stood by his decision to deny petitioner's claim due to the latter's failure to comply with the mandatory requirements prescribed under the provisions of the pertinent laws and regulations, as follows:

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198 Q&A No. 27, Exhibit "P-119", Docket – Vol. I, p. 372.
199 Q&A No. 18, Exhibit "P-119", Docket – Vol. I, p. 369.
200 Q&A No. 28, Exhibit "P-119", Docket – Vol. I, p. 372.
201 Q&A No. 21, Exhibit "P-104", Docket – Vol. I, pp. 237–238.
202 Exhibit "R-3", BIR Records (Exhibit "R-4") – Folder 1 of 4, pp. 781–782.

Moreover, you likewise failed to strictly comply with the mandatory requirements regarding the issuance of Withdrawal Certificates (WCs) laid down under the provisions of Revenue Regulations (RR) No. 13-77 dated 10 October 1997, as amended, Revenue Memorandum Circular (RMC) No. 50-2014 dated 9 June 2014, RMC No. 23-2015 dated 16 February 2015 and Revenue Regulations (RR) No. 18-2012 dated 22 October 2012 considering that:

a. The WCs you submitted failed to provide the following information or entries a.1. Carrier/Truck Number (the Company just indicated in the 'Carrier' portion thereof the phrase 'Various Lorries'); a.2. Whether Product is Bonded, Tax Exempt or Tax Paid under the 'Remarks' Portion; and a.3. the Official Receipt No., Amount and Date of Payment (since the products are imported);
b. The WCs only pertained to transfer of the Jet A-1 from Customs to the Tabangao Depot but no WCs were issued for: b.1. The series of transfers of the Jet A-1 fuel from the Company's Tabangao Depot to the Joint Oil Companies Aviation Fuel Storage Plant (JOCASP) and b.2. Sales of the Jet A-1 from the Company to the end-users, i.e., international carriers; and
c. The series of transfers of the Jet A-1 from the Company's Tabangao Depot to the JOCASP are merely supported by Bulk Delivery Notes which are not registered with the Bureau.

The Court agrees with respondent.

We find the following pieces of evidence submitted by petitioner compliant with the requirements provided by law and its implementing rules and regulations:

1. ORBs;[203]
2. *Daily Removal Monitoring*;[204]
3. Daily Stock/Product Movement Report or *Stock Monitoring & Liquidation Report*;[205]
4. WCs;[206]
5. Delivery Notes;[207]
6. Sales Invoices;[208]
7. ASRs;[209] and

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203 Exhibits "P-109-1a" to "P-109-13a"; "P-109-1c" to "P-109-13c; "P-109-1d" to "P-109-13d", USB (Exhibit "P-124-2").
204 Exhibits "P-109-1b" to "P-109-13b", USB (Exhibit "P-124-2").
205 Exhibits "P-110-1a" to "P-110-396a", USB (Exhibit "P-124-2").
206 Exhibits "P-105-1c" to "P-105-71c", USB (Exhibit "P-124-2").
207 Exhibits "P-106-1a" to "P-106-1470a", USB (Exhibit "P-124-2").
208 Exhibits "P-107-1a" to "P-107-433a", USB (Exhibit "P-124-2").
209 Exhibits "P-106-1b" to "P-106-3397b", USB (Exhibit "P-124-2").

8. Printouts of petitioner's Global System Application Product System showing "Overview of Billing Items" and "Pricing Details" (F4 Display Printouts)[210]

Additionally, since the ORBs were duly signed jointly by an authorized representative of petitioner and ROOP, the ORBs are sufficient supporting documents of transfers from Tabangao Depot to JOCASP and CASI.

However, upon scrutiny of the ORBs submitted, the Court found that the Mandaue ORBs for September 2019, January 2020, and August 2020 do not carry the signature of the ROOP.[211] In justifying the non-presentation of the original copies of the subject ORBs covering the sales of Jet A-1 fuel to international air carriers from TOGRI for September 2019 and from January 2020 to August 2020, Ms. Flores explains that the original copies of the same had been lost because of the flood brought about by super typhoon Odette and, as such, petitioner was only able to retrieve the soft copies of excel sheets containing the figures and information of the lost ORBs.[212]

Considering that the receipts and removals of Jet A-1 fuel at Tabangao Refinery, Pandacan installation, JOCASP, and CASI are indicated in the ORBs prepared by both the ROOP and petitioner's representative,[213] petitioner should have presented any proof showing the concurrence of the ROOP who signed the same or should have obtained certified true copies of the ORBs from the BIR where the same are being filed so that the Court can verify petitioner's allegations relating to the information reflected in the said ORBs. Due to such failure, the Court cannot rely on the submitted ORBs in the present case. Consequently, We have no recourse but to disallow the ORBs covering the sales of Jet A-1 fuel to international air carriers from TOGRI for September 2019 and from January 2020 to August 2020.

From the foregoing, petitioner proved its compliance with the *first* requirement but only up to the extent of sales made from JOCASP and CASI and sales from TOGRI, and only **for August 2019 and October to December 2019**.

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[210] Exhibits "P-107-1b" to "P-107-3397b", USB (Exhibit "P-124-2").
[211] Exhibits "P-109-2d" and "P-109-6d" to "P-109-13d", USB (Exhibit "P-124-2").
[212] Q&A Nos. 10 and 14, Exhibit "P-120", Docket – Vol. II, pp. 959–960.
[213] Summary of Annexes and Exhibits, Exhibit "P-124", p. 23.

Second requirement: *Proof of foreign registry for international air carriers, or, in the case of Philippine-registered air carriers, proof of authority to operate international flights.*

To prove its compliance with the *second* requirement, petitioner presented the letter certification from the Civil Aviation Authority of the Philippines (**CAAP**) dated February 22, 2022,[214] which confirms the countries of registration of the international air carriers, whom petitioner allegedly sold and delivered Jet A-1 fuel subject of the present claim, based on the aircraft registration code as provided by such international air carrier and as appearing in the ASRs.

Petitioner likewise presented *Certification* from the Civil Aeronautics Board (**CAB**) dated July 30, 2021,[215] showing that the international air carriers of foreign registry listed therein have been issued Foreign Air Carrier's Permit (**FACP**) and are authorized to operate international flights only for a period covering, but are not limited to, the years 2019 to 2020. Meanwhile, as regards to the Philippine-registered air carriers, the same Certification indicates that:

1) **Philippine Airlines, Inc**. has been granted a Franchise Permit through Presidential Degree No. 1590 to operate and maintain air transportation services in the Philippines and between the Philippines and other countries, and that the said Franchise Permit authorizes the said airline to operate international flights from June 11, 1978 to present, including the years 2019 and 2020;

2) **Cebu Air, Inc**. has been granted a franchise permit through Republic Act No. 7151 (R.A. 7151), which was approved on August 30, 1991, to operate and maintain air transport services in the Philippines and between the Philippines and other countries, and that the said Franchise Permit authorizes Cebu Air, Inc. to operate international flights from the date of effectivity of

[214] Exhibit "P-99-1", Docket – Vol. III, pp. 1396–1421.
[215] Exhibit "P-102", Docket – Vol. III, p. 1583.

R.A. 7151 to present, including the years 2019 and 2020; and

3) **Philippines AirAsia Inc.**, through its predecessor Asian Spirit Inc., has been granted a franchise through Republic Act No. 9183 (R.A. 9183), which was approved on January 09, 2003, to operate and maintain air transport services in the Philippines and between the Philippines and other countries, and that the said Franchise Permit authorizes Philippines AirAsia to operate international flights in the years 2019 and 2020.

Summarized below are the international air carriers, with their respective countries of registration based on the CAAP certification and with the FACPs to operate international flights based on CAB *Certification*:

No.	International Airlines	Listed on Certification issued by		Aircraft Registration No.	Country of Registration
		CAB	CAAP		
1	Air Busan Co., Ltd.	Yes	Yes	HL8055	Republic of Korea
2	Air China Ltd.	Yes	Yes	B1909, B5167, B5170, B5179, B5236, B5312, B5326, B5328, B5901, B5906, B5912, B5913, B5916, B5919, B5946, B5947, B5948, B5956, B5957, B5977, B5978, B6075, B6076, B6080, B6091, B6092, B6101, B6113, B6117, B6503, B8383, B8385, B8386, B8579, B8689	China
3	Air Niugini Ltd.	Yes	Yes	P2PXC, P2PXD, P2PXV, P2PXW	Papua New Guinea
4	Airasia Berhad	Yes	Yes	9MAFB, 9MAFC, 9MAFD, 9MAFE, 9MAFF, 9MAFV, 9MAGA, 9MAGB, 9MAGC, 9MAGD, 9MAGE, 9MAGF, 9MAGG, 9MAGH, 9MAGI, 9MAGJ, 9MAGK, 9MAGL, 9MAGM, 9MAGN, 9MAGO, 9MAGP, 9MAGR, 9MAGS, 9MAGT, 9MAGU, 9MAGW, 9MAGX, 9MAGY, 9MAGZ, 9MAHE, 9MAHL, 9MAHS, 9MAHV, 9MAHX, 9MAHY, 9MAHZ, 9MAIP, 9MAJA, 9MAJC, 9MAJD, 9MAJE, 9MAJG, 9MAJH, 9MAJI, 9MAJJ, 9MAJK, 9MAJN, 9MAJP, 9MAJS, 9MAJT, 9MAJW, 9MAJX, 9MAJY, 9MAJZ, 9MAQA, 9MAQB, 9MAQC, 9MAQF, 9MAQH, 9MAQM, 9MAQN, 9MAQO, 9MAQP, 9MAQQ, 9MAQS, 9MAQZ, 9MNEO, 9MRAA, 9MRAB, 9MRAC, 9MRAD, 9MRAE, 9MRAG, 9MRAH, 9MRAI, 9MRAJ, 9MRAK, 9MRAL, 9MRAM, 9MRAO, 9MRAP, 9MRAQ, 9MRAR, 9MRAT, 9MVAA, 9MVAB, 9MVAD, 9VAJG, AK585, RPC8946	Malaysia
5	AirAsia X Berhad	No	Yes	9MXBE, 9MXXA, 9MXXI, 9MXXP	Malaysia
6	Asiana Airlines, Inc.	Yes	Yes	HL7413, HL7415, HL7417, HL7418, HL7428, HL7579, HL7625, HL7626, HL7732, HL7736, HL7739, HL7740, HL7741, HL7746, HL7747, HL7754, HL7755, HL7756, HL7775, HL7791, HL7793, HL7794, HL8254, HL8258, HL8259, HL8284, HL8286, HL8293, HL8362	Republic of Korea
7	Atlas Air Inc.	No	Yes	N408MC, N412MC, N477MC, N493MC, N641GT, N645GT	USA

AW

No.	International Airlines	Listed on Certification issued by		Aircraft Registration No.	Country of Registration
		CAB	CAAP		
8	Cebu Air Inc.	Yes	Yes	RPC3287, RPC3228, RPC3231, RPC3233, RPC3237, RPC3238, RPC3239, RPC3249, RPC3250, RPC3260, RPC3261, RPC3262, RPC3263, RPC3264, RPC3265, RPC3266, RPC3267, RPC3268, RPC3272, RPC3273, RPC3274, RPC3275, RPC3276, RPC3277, RPC3278, RPC3279, RPC3281, RPC3287, RPC3341, RPC3342, RPC3343, RPC3344, RPC3345, RPC3346, RPC3347, RPC3348, RPC4100, RPC4101, RPC4102, RPC4103, RPC4104, RPC4105, RPC4106, RPC4108, RPC4109, RPC4110, RPC4111, RPC4112, RPC4113, RPC4114, RPC4115, RPC4116, RPC4117, RPC4118, RPC4119, RPC4120, RPC4121, RPC4122	Philippines
9	China Airlines Ltd.	Yes	Yes	B-18708, B15358, B18210, B18301, B18302, B18303, B18305, B18306, B18307, B18308, B18309, B18310, B18311, B18315, B18316, B18317, B18351, B18352, B18353, B18355, B18356, B18357, B18358, B18359, B18360, B18361, B18610, B18612, B18615, B18617, B18622, B186507, B18651, B18652, B18653, B18655, B18656, B18657, B18658, B18659, B18660, B18661, B18662, B18663, B18665, B18666, B18667, B18701, B18706, B18707, B18708, B18709, B18711, B18712, B18715, B18716, B18717, B18718, B18719, B18720, B18721, B18722, B18723, B18725, B8655	China
10	China Eastern Airlines Co. Ltd.	Yes	Yes	B1033, B1049, B1066, B1073, B1211, B1607, B1615, B1640, B1679, B1680, B1835, B1860, B1861, B2207, B2208, B2290, B2335, B2336, B2337, B2338, B2413, B2419, B300P, B300Q, B300R, B3026, B302G, B303E, B304C, B304P, B5906, B5920, B5926, B5930, B5931, B5938, B5941, B5942, B5943, B5952, B5961, B5968, B5976, B6001, B6002, B6003, B6008, B6009, B6010, B6012, B6370, B6506, B6507, B6537, B6538, B6545, B6559, B6586, B6587, B6591, B6592, B6616, B6617, B6642, B6668, B6716, B6753, B6755, B6802, B6831, B6870, B6886, B6925, B6926, B6927, B6951, B8172, B8230, B8231, B8276, B8406, B8566, B8571, B8572, B8573, B8575, B8576, B8650, B8652, B8653, B8862, B8863, B8967, B8968, B8970, B8971, B8972, B9900, B9906, B9946, B9947, B9972	China
11	China Southern Airlines Co. Ltd.	Yes	Yes	B1062, B1123, B1128, B1168, B1169, B1242, B1293, B1297, B1402, B1403, B1411, B1413, B1525, B1585, B1700, B1701, B1736, B1737, B1749, B1781, B18358, B1916, B1917, B1925, B1950, B1952, B1979, B209D, B209X, B20AA, B20CJ, B2693, B2694, B2695, B2696, B2697, B2725, B2726, B2727, B2732, B2733, B2735, B2736, B2737, B2787, B2788, B5041, B5042, B5067, B5147, B5149, B5189, B5191, B5192, B5195, B5300, B5340, B5356, B5445, B5446, B5586, B5598, B5609, B5675, B5677, B5678, B5698, B5715, B5741, B5745, B5749, B5760, B5917, B5922, B5928, B5939, B5940, B5951, B6086, B6087, B6135, B6502, B6515, B6516, B6526, B6528, B6531, B6532, B6542, B6547, B6548, B8358, B8360, B8363, B8365, B8426, B8870	China
12	Deutsche Lufthansa AG	No	Yes	D-ABYK, DAIGW, DAIGY, DAIHB, DAIML, DAIXM	Germany
13	Eurowings GMBH	No	Yes	DAXGD	Germany
14	Federal Express Corp.	Yes	Yes	B18667, B18716, B884FD	China
15	Federal Express Corp.	Yes	Yes	N101FE, N102FE, N103FD, N103FE, N104FE, N106FE, N107FE, N108FE, N121FE, N132FE, N194FD, N410FE, N522FE, N529FE, N574FE, N588FE, N589FE, N597FE, N598FE, N603FE, N605FE, N608FE, N613FE, N617FE, N618FE, N619FE, N642FE, N643FE, N844FD, N850FD, N854FD, N855FD, N856FD, N858FD, N859FD, N861FD, N863FD, N865FD, N866FD, N868FD, N869FD, N876FD,	USA

No.	International Airlines	Listed on Certification issued by		Aircraft Registration No.	Country of Registration
		CAB	CAAP		
				N882FD, N885FD, N891FD, N892FD, N893FD, N895FD, N897FD, N914FD, N914FE, N918FD, N919FD, N919FE, N924FD, N946FD, N947FD, N948FD	
16	Hong Kong Airlines Limited	Yes	Yes	BLHR, BLNL, BLNN, BLNP	China
17	Jetstar Asia Airways Pte. Ltd.	Yes	Yes	9VJJH, 9VJSA, 9VJSF, 9VJSH, 9VJSI, 9VJSJ, 9VJSK, 9VJSL, 9VJSM, 9VJSN, 9VJSO, 9VJSP, 9VJSQ, 9VJSR, 9VJSS, 9VJSU, 9VJSV, 9VJSW	Zambia
18	Malaysia Airlines Berhad	Yes	Yes	9MMLH, 9MMSG, 9MMTB, 9MMTC, 9MMTD, 9MMTF, 9MMTG, 9MMTI, 9MMTM, 9MMUA, 9MMUB, 9MMUD, 9MMXA, 9MMXL, 9MMXQ, 9MMXW, 9MMXY	Malaysia
19	Malindo Airways SBN BHD	No	Yes	9MLNL	Malaysia
20	Philippine Airlines Inc.	Yes	Yes	RP-C8760, RPC124, RPC3278, RPC3501, RPC3503, RPC3504, RPC3506, RPC3507, RPC3508, RPC7772, RPC7773, RPC7774, RPC7775, RPC7776, RPC7777, RPC7778, RPC7779, RPC7781, RPC7782, RPC8613, RPC8619, RPC8620, RPC8760, RPC8762, RPC8763, RPC8764, RPC8765, RPC8766, RPC8771, RPC8780, RPC8781, RPC8782, RPC8783, RPC8784, RPC8785, RPC8786, RPC8789, RPC8980, RPC9901, RPC9902, RPC9903, RPC9905, RPC9906, RPC9907, RPC9909, RPC9912, RPC9914, RPC9915, RPC9916, RPC9917, RPC9918, RPC9919, RPC9925, RPC9926, RPC9928, RPC9929, RPC9930, RPC9932, RPC9933, RPC9934, RPC9935, RPC9936, RPC9937, RPC9938, RPC9912, RPC3227, RPC3228, RPC3504, RPC8189, RPC8641, RPC8896, RPC8940, RPC8941, RPC8946, RPC8948, RPC8949, RPC8950, RPC8963, RPC8964, RPC8965, RPC8966, RPC8967, RPC8970, RPC8971, RPC8972, RPC8974, RPC8975, RPC8976, RPC8977, RPC8978, RPC8979, RPC8986, RPC9948	Philippines
21	PT Indonesia AirAsia	No	Yes	PKAZD, PKAZG	Indonesia
22	Scoot TigerAir PTE Ltd.	No	Yes	9VTAN, 9VTAO, 9VTAQ, 9VTAU, 9VTAV, 9VTAX, 9VTAZ, 9VTRC, 9VTRD, 9VTRE, 9VTRH, 9VTRI, 9VTRK, 9VTRL, 9VTRM, 9VTRN, 9VTRO, 9VTRP, 9VTRQ, 9VTRR, 9VTRS, 9VTRT, 9VTRU, 9VTRV, 9VTRW, 9VTRX	Singapore
23	Shell Aircraft Limited	No	Yes	VQBXD, VQBXG, VQBXH	Bermuda
24	Silkair Singapore Private Limited	Yes	Yes	9VMGA, 9VMGB, 9VMGC, 9VMGD, 9VMGE, 9VMGF, 9VMGG, 9VMGH, 9VMGI, 9VMGJ, 9VMGK, 9VMGL, 9VMGM, 9VMGN, 9VMGO, 9VMGP, 9VMGQ, 9VMGU, 9VSLL, 9VSLM, 9VSLO, 9VSLP, 9VSLQ, 9VSLR, 9VSLS	Singapore
25	Thai Airasia Company Ltd.	Yes	Yes	HSEAA, HSEAB	Thailand
26	TigerAir Taiwan Co. Ltd.	No	Yes	B50001, B50003, B50005, B50006, B50007, B50008, B5001, B50011, B50015, B50016, B50017, B50018, B55008	China
27	Varance Air Corporation	No	Yes	RPC2283, RPC8150, RPC8330, RPC8450, RPC8488, RPC900	Philippines
28	Wamos Air	No	Yes	EC-MDS, ECKXN, ECMDS, ECMJS, ECMNY, ECMQK, ECMRM, ECNBN	Spain

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No.	International Airlines	Listed on Certification issued by		Aircraft Registration No.	Country of Registration
		CAB	CAAP		
29	Xiamen Airline Co. Ltd.	Yes	Yes	B1352, B1356, B1357, B1566, B1567, B1706, B1707, B1708, B1709, B1749, B1911, B1912, B1913, B1915, B1964, B1966, B1969, B1970, B1971, B2760, B2762, B2763, B2769, B5151, B5152, B5160, B5161, B5162, B5167, B5216, B5218, B5219, B5278, B5279, B5280, B5301, B5302, B5303, B5305, B5306, B5307, B5308, B5355, B5382, B5383, B5385, B5386, B5388, B5435, B5458, B5476, B5487, B5488, B5489, B5528, B5529, B5532, B5533, B5535, B5565, B5595, B5601, B5602, B5603, B5605, B5630, B5631, B5632, B5633, B5635, B5653, B5656, B5657, B5658, B5659, B5688, B5706, B5707, B5750, B5751, B5752, B5788, B5789, B5790, B5791, B5792, B5845, B5847, B6482, B6483, B6485, B6487, B6488, B6489, B6490, B7836, B7838, B7846, B7849	China

Based on the foregoing, the following airlines not listed in the *Certification* issued by CAB are not authorized to operate international flights:

1. AirAsia X Berhad;
2. Atlas Air Inc;
3. Deutsche Lufthansa AG;
4. Eurowings GMBH;
5. Malindo Airways SBN BHD;
6. PT Indonesia AirAsia;
7. Scoot TigerAir PTE Ltd.;
8. Shell Aircraft Limited;
9. TigerAir Taiwan Co. Ltd.;
10. Varance Air Corporation; and
11. Wamos Air.

Thus, any excise taxes paid on imported and locally manufactured Jet A-1 fuel sold to above enumerated airlines cannot be refunded.

Third requirement: *Proof that the imported and locally manufactured Jet A-1 fuel were used or consumed outside the Philippines.*

As to the *third* requirement, petitioner's ASRs, indicate the details of the Jet A-1 fuel deliveries made by petitioner to international air carriers, such as the name of international air carrier to whom the Jet A-1 fuel was delivered to, the origin and destination of the international air carrier named therein, and volume in liter of Jet A-1 fuel delivered to international air carriers. It can be gleaned from each of the ASRs that the destination of the international air carrier named therein (whether of foreign or Philippine registry) is the code of an airport located in other country, thereby proving that the sold imported and locally manufactured Jet A-1 fuel was used or consumed outside the Philippines.

From the following disquisitions, We find that a total of **5,893,246 liters** of Jet A-1 fuel with equivalent excise taxes of **₱23,572,984.00** shall be disallowed from the present claim, to wit:

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
A. Excise taxes on sale of Jet A-1 fuel to airlines with valid FACP but sold from TOGRI on September 2019 and January to August 2020					
"P-106-488b"	Sep. 18, 2019	54275	CEBU AIR INC	10,066	₱ 40,264.00
"P-106-489b"	Sep. 18, 2019	54278	CEBU AIR INC	15,689	62,756.00
"P-106-490b"	Sep. 18, 2019	54276	PHILIPPINE AIRLINES INC.	14,066	56,264.00
"P-106-491b"	Sep. 18, 2019	54279	SILKAIR SINGAPORE PRIVATE LIMITED	4,033	16,132.00
"P-106-492b"	Sep. 18, 2019	54280	SILKAIR SINGAPORE PRIVATE LIMITED	6,602	26,408.00
"P-106-493b"	Sep. 18, 2019	54277	XIAMEN AIRLINE CO LTD	7,183	28,732.00
"P-106-494b"	Sep. 19, 2019	54281	CEBU AIR INC	12,661	50,644.00
"P-106-495b"	Sep. 19, 2019	54284	CEBU AIR INC	13,803	55,212.00
"P-106-496b"	Sep. 19, 2019	54282	PHILIPPINE AIRLINES INC	17,604	70,416.00
"P-106-497b"	Sep. 19, 2019	54287	PHILIPPINE AIRLINES INC	13,996	55,984.00
"P-106-498b"	Sep. 19, 2019	54285	SILKAIR SINGAPORE PRIVATE LIMITED	6,829	27,316.00
"P-106-499b"	Sep. 19, 2019	54286	SILKAIR SINGAPORE PRIVATE LIMITED	9,894	39,576.00
"P-106-754b"	Sep. 19, 2019	54283	XIAMEN AIRLINE CO LTD	6,882	27,528.00
"P-106-755b"	Sep. 19, 2019	54288	XIAMEN AIRLINE CO LTD	16,151	64,604.00
"P-106-756b"	Sep. 20, 2019	54290	CEBU AIR INC	10,274	41,096.00
"P-106-757b"	Sep. 20, 2019	54294	CEBU AIR INC	13,597	54,388.00
"P-106-758b"	Sep. 20, 2019	54291	PHILIPPINE AIRLINES INC	13,055	52,220.00
"P-106-759b"	Sep. 20, 2019	54295	SILKAIR SINGAPORE PRIVATE LIMITED	5,276	21,104.00
"P-106-760b"	Sep. 20, 2019	54292	XIAMEN AIRLINE CO LTD	7,596	30,384.00
"P-106-761b"	Sep. 21, 2019	54296	CEBU AIR INC	11,374	45,496.00
"P-106-762b"	Sep. 21, 2019	54300	CEBU AIR INC	13,883	55,532.00
"P-106-763b"	Sep. 21, 2019	54297	PHILIPPINE AIRLINES INC	17,099	68,396.00
"P-106-764b"	Sep. 21, 2019	54304	PHILIPPINE AIRLINES INC	10,172	40,688.00
"P-106-765b"	Sep. 21, 2019	54301	SILKAIR SINGAPORE PRIVATE LIMITED	6,001	24,004.00
"P-106-766b"	Sep. 21, 2019	54302	SILKAIR SINGAPORE PRIVATE LIMITED	9,371	37,484.00
"P-106-807b"	Sep. 21, 2019	54298	XIAMEN AIRLINE CO LTD	8,171	32,684.00
"P-106-808b"	Sep. 21, 2019	54303	XIAMEN AIRLINE CO LTD	16,329	65,316.00
"P-106-2922b"	Sep. 22, 2019	54306	CEBU AIR INC	11,122	44,488.00
"P-106-2923b"	Sep. 22, 2019	54310	CEBU AIR INC	15,804	63,216.00
"P-106-2924b"	Sep. 22, 2019	54307	PHILIPPINE AIRLINES INC	13,133	52,532.00
"P-106-2925b"	Sep. 22, 2019	54311	SILKAIR SINGAPORE PRIVATE LIMITED	3,847	15,388.00

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Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-2926b"	Sep. 22, 2019	54312	SILKAIR SINGAPORE PRIVATE LIMITED	9,774	39,096.00
"P-106-2927b"	Sep. 22, 2019	54308	XIAMEN AIRLINE CO LTD	7,193	28,772.00
"P-106-2928b"	Sep. 23, 2019	54313	CEBU AIR INC	10,215	40,860.00
"P-106-2929b"	Sep. 23, 2019	54316	CEBU AIR INC	11,900	47,600.00
"P-106-2930b"	Sep. 23, 2019	54314	PHILIPPINE AIRLINES INC	15,935	63,740.00
"P-106-2931b"	Sep. 23, 2019	54317	SILKAIR SINGAPORE PRIVATE LIMITED	6,552	26,208.00
"P-106-2932b"	Sep. 23, 2019	54318	SILKAIR SINGAPORE PRIVATE LIMITED	9,621	38,484.00
"P-106-2933b"	Sep. 24, 2019	54319	CEBU AIR INC	9,699	38,796.00
"P-106-2934b"	Sep. 24, 2019	54320	CEBU AIR INC	1,385	5,540.00
"P-106-2935b"	Sep. 24, 2019	54323	CEBU AIR INC	10,274	41,096.00
"P-106-2978b"	Sep. 24, 2019	54321	PHILIPPINE AIRLINES INC	14,195	56,780.00
"P-106-2979b"	Sep. 24, 2019	54327	PHILIPPINE AIRLINES INC	10,962	43,848.00
"P-106-2980b"	Sep. 24, 2019	54324	SILKAIR SINGAPORE PRIVATE LIMITED	4,155	16,620.00
"P-106-2981b"	Sep. 24, 2019	54326	SILKAIR SINGAPORE PRIVATE LIMITED	9,726	38,904.00
"P-106-2982b"	Sep. 24, 2019	54322	XIAMEN AIRLINE CO LTD	8,080	32,320.00
"P-106-2983b"	Sep. 24, 2019	54325	XIAMEN AIRLINE CO LTD	14,883	59,532.00
"P-106-2984b"	Sep. 25, 2019	54329	CEBU AIR INC	11,586	46,344.00
"P-106-2985b"	Sep. 25, 2019	54333	CEBU AIR INC	11,052	44,208.00
"P-106-2986b"	Sep. 25, 2019	54330	PHILIPPINE AIRLINES INC	9,963	39,852.00
"P-106-2987b"	Sep. 25, 2019	54334	SILKAIR SINGAPORE PRIVATE LIMITED	8,672	34,688.00
"P-106-2988b"	Sep. 25, 2019	54335	SILKAIR SINGAPORE PRIVATE LIMITED	8,980	35,920.00
"P-106-2989b"	Sep. 25, 2019	54331	XIAMEN AIRLINE CO LTD	7,488	29,952.00
"P-106-2989b"	Sep. 26, 2019	54336	CEBU AIR INC	9,499	37,996.00
"P-106-2991b"	Sep. 26, 2019	54339	CEBU AIR INC	11,086	44,344.00
"P-106-2990b"	Sep. 26, 2019	54337	PHILIPPINE AIRLINES INC	15,644	62,576.00
"P-106-3017b"	Sep. 26, 2019	54343	PHILIPPINE AIRLINES INC	10,979	43,916.00
"P-106-3018b"	Sep. 26, 2019	54340	SILKAIR SINGAPORE PRIVATE LIMITED	6,088	24,352.00
"P-106-3019b"	Sep. 26, 2019	54341	SILKAIR SINGAPORE PRIVATE LIMITED	9,320	37,280.00
"P-106-3020b"	Sep. 26, 2019	54338	XIAMEN AIRLINE CO LTD	7,311	29,244.00
"P-106-3021b"	Sep. 26, 2019	54342	XIAMEN AIRLINE CO LTD	15,786	63,144.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3022b"	Sep. 27, 2019	54345	CEBU AIR INC	9,549	38,196.00
"P-106-3023b"	Sep. 27, 2019	54349	CEBU AIR INC	10,129	40,516.00
"P-106-3024b"	Sep. 27, 2019	54346	PHILIPPINE AIRLINES INC	12,502	50,008.00
"P-106-3025b"	Sep. 27, 2019	54350	SILKAIR SINGAPORE PRIVATE LIMITED	5,471	21,884.00
"P-106-3026b"	Sep. 27, 2019	54348	XIAMEN AIRLINE CO LTD	8,770	35,080.00
"P-106-3027b"	Sep. 28, 2019	54351	CEBU AIR INC	10,281	41,124.00
"P-106-3028b"	Sep. 28, 2019	54355	CEBU AIR INC	11,654	46,616.00
"P-106-3029b"	Sep. 28, 2019	54352	PHILIPPINE AIRLINES INC	15,284	61,136.00
"P-106-3030b"	Sep. 28, 2019	54359	PHILIPPINE AIRLINES INC	13,662	54,648.00
"P-106-3031b"	Sep. 28, 2019	54356	SILKAIR SINGAPORE PRIVATE LIMITED	5,903	23,612.00
"P-106-3059b"	Sep. 28, 2019	54357	SILKAIR SINGAPORE PRIVATE LIMITED	10,261	41,044.00
"P-106-3060b"	Sep. 28, 2019	54353	XIAMEN AIRLINE CO LTD	7,176	28,704.00
"P-106-3061b"	Sep. 28, 2019	54358	XIAMEN AIRLINE CO LTD	15,535	62,140.00
"P-106-3062b"	Sep. 29, 2019	54361	CEBU AIR INC	10,386	41,544.00
"P-106-3063b"	Sep. 29, 2019	54365	CEBU AIR INC	12,330	49,320.00
"P-106-3064b"	Sep. 29, 2019	54362	PHILIPPINE AIRLINES INC	11,075	44,300.00
"P-106-3090b"	Sep. 29, 2019	54366	SILKAIR SINGAPORE PRIVATE LIMITED	7,658	30,632.00
"P-106-3091b"	Sep. 29, 2019	54367	SILKAIR SINGAPORE PRIVATE LIMITED	8,537	34,148.00
"P-106-3097b"	Sep. 29, 2019	54363	XIAMEN AIRLINE CO LTD	7,599	30,396.00
"P-106-3098b"	Sep. 30, 2019	54368	CEBU AIR INC	11,173	44,692.00
"P-106-3099b"	Sep. 30, 2019	54370	CEBU AIR INC	14,330	57,320.00
"P-106-3100b"	Sep. 30, 2019	54369	PHILIPPINE AIRLINES INC	12,326	49,304.00
"P-106-3101b"	Sep. 30, 2019	54371	SILKAIR SINGAPORE PRIVATE LIMITED	5,687	22,748.00
"P-106-3102b"	Sep. 30, 2019	54372	SILKAIR SINGAPORE PRIVATE LIMITED	8,391	33,564.00
"P-106-3115b"	Jan. 6, 2020	0003256	SILKAIR SINGAPORE PRIVATE LIMITED	7,335	29,340.00
"P-106-3116b"	Jan. 7, 2020	0003257	CEBU AIR INC	15,315	61,260.00
"P-106-3117b"	Jan. 7, 2020	0003260	CEBU AIR INC	13,453	53,812.00
"P-106-3118b"	Jan. 7, 2020	0003258	PHILIPPINE AIRLINES INC	18,510	74,040.00
"P-106-3119b"	Jan. 7, 2020	0003262	PHILIPPINE AIRLINES INC	16,752	67,008.00
"P-106-3120b"	Jan. 7, 2020	0003259	SILKAIR SINGAPORE PRIVATE LIMITED	10,797	43,188.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3121b"	Jan. 7, 2020	0003261	SILKAIR SINGAPORE PRIVATE LIMITED	9,632	38,528.00
"P-106-3122b"	Jan. 8, 2020	0003263	CEBU AIR INC	13,929	55,716.00
"P-106-3123b"	Jan. 8, 2020	0003267	CEBU AIR INC	10,962	43,848.00
"P-106-3124b"	Jan. 8, 2020	0003264	PHILIPPINE AIRLINES INC	14,806	59,224.00
"P-106-3125b"	Jan. 8, 2020	0003266	SILKAIR SINGAPORE PRIVATE LIMITED	4,731	18,924.00
"P-106-3126b"	Jan. 8, 2020	0003268	SILKAIR SINGAPORE PRIVATE LIMITED	8,928	35,712.00
"P-106-3127b"	Jan. 9, 2020	0003270	CEBU AIR INC	12,148	48,592.00
"P-106-3162b"	Jan. 9, 2020	0003273	CEBU AIR INC	10,495	41,980.00
"P-106-3163b"	Jan. 9, 2020	0003271	PHILIPPINE AIRLINES INC	16,549	66,196.00
"P-106-3164b"	Jan. 9, 2020	0003275	PHILIPPINE AIRLINES INC	10,992	43,968.00
"P-106-3165b"	Jan. 9, 2020	0003272	SILKAIR SINGAPORE PRIVATE LIMITED	9,795	39,180.00
"P-106-3166b"	Jan. 9, 2020	0003274	SILKAIR SINGAPORE PRIVATE LIMITED	10,125	40,500.00
"P-106-3167b"	Jan. 10, 2020	0003276	CEBU AIR INC	11,445	45,780.00
"P-106-3168b"	Jan. 10, 2020	0003280	CEBU AIR INC	9,770	39,080.00
"P-106-3169b"	Jan. 10, 2020	0003277	PHILIPPINE AIRLINES INC	13,944	55,776.00
"P-106-3170b"	Jan. 10, 2020	0003279	SILKAIR SINGAPORE PRIVATE LIMITED	9,343	37,372.00
"P-106-3171b"	Jan. 10, 2020	0003281	SILKAIR SINGAPORE PRIVATE LIMITED	5,006	20,024.00
"P-106-3172b"	Jan. 11, 2020	0003283	CEBU AIR INC	11,939	47,756.00
"P-106-3173b"	Jan. 11, 2020	0003286	CEBU AIR INC	9,159	36,636.00
"P-106-3174b"	Jan. 11, 2020	0003284	PHILIPPINE AIRLINES INC	14,254	57,016.00
"P-106-3175b"	Jan. 11, 2020	0003289	PHILIPPINE AIRLINES INC	15,979	63,916.00
"P-106-3202b"	Jan. 11, 2020	0003285	SILKAIR SINGAPORE PRIVATE LIMITED	8,453	33,812.00
"P-106-3203b"	Jan. 11, 2020	0003287	SILKAIR SINGAPORE PRIVATE LIMITED	10,678	42,712.00
"P-106-3204b"	Jan. 12, 2020	0003290	CEBU AIR INC	11,175	44,700.00
"P-106-3205b"	Jan. 12, 2020	0003294	CEBU AIR INC	12,461	49,844.00
"P-106-3206b"	Jan. 12, 2020	0003291	PHILIPPINE AIRLINES INC	14,620	58,480.00
"P-106-3207b"	Jan. 12, 2020	0003293	SILKAIR SINGAPORE PRIVATE LIMITED	6,938	27,752.00
"P-106-3208b"	Jan. 12, 2020	0003295	SILKAIR SINGAPORE PRIVATE LIMITED	9,427	37,708.00
"P-106-3209b"	Jan. 13, 2020	0003297	CEBU AIR INC	17,451	69,804.00
"P-106-3210b"	Jan. 13, 2020	0003301	CEBU AIR INC	12,979	51,916.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3211b"	Jan. 13, 2020	0003298	PHILIPPINE AIRLINES INC	18,580	74,320.00
"P-106-3212b"	Jan. 13, 2020	0003300	SILKAIR SINGAPORE PRIVATE LIMITED	10,159	40,636.00
"P-106-3213b"	Jan. 13, 2020	0003302	SILKAIR SINGAPORE PRIVATE LIMITED	9,869	39,476.00
"P-106-3214b"	Jan. 14, 2020	0003303	CEBU AIR INC	4,397	17,588.00
"P-106-3215b"	Jan. 14, 2020	0003306	CEBU AIR INC	12,518	50,072.00
"P-106-3240b"	Jan. 14, 2020	0003304	PHILIPPINE AIRLINES INC	14,615	58,460.00
"P-106-3241b"	Jan. 14, 2020	0003308	PHILIPPINE AIRLINES INC	18,770	75,080.00
"P-106-3242b"	Jan. 14, 2020	0003305	SILKAIR SINGAPORE PRIVATE LIMITED	8,978	35,912.00
"P-106-3243b"	Jan. 14, 2020	0003307	SILKAIR SINGAPORE PRIVATE LIMITED	9,921	39,684.00
"P-106-3244b"	Jan. 15, 2020	0003309	CEBU AIR INC	11,393	45,572.00
"P-106-3245b"	Jan. 15, 2020	0003313	CEBU AIR INC	10,597	42,388.00
"P-106-3246b"	Jan. 15, 2020	0003310	PHILIPPINE AIRLINES INC	14,629	58,516.00
"P-106-3247b"	Jan. 15, 2020	0003312	SILKAIR SINGAPORE PRIVATE LIMITED	8,772	35,088.00
"P-106-3271b"	Jan. 15, 2020	0003314	SILKAIR SINGAPORE PRIVATE LIMITED	9,862	39,448.00
"P-106-3272b"	Jan. 16, 2020	0003316	CEBU AIR INC	12,744	50,976.00
"P-106-3284b"	Jan. 16, 2020	0003319	CEBU AIR INC	5,818	23,272.00
"P-106-3285b"	Jan. 16, 2020	0003317	PHILIPPINE AIRLINES INC	16,197	64,788.00
"P-106-3286b"	Jan. 16, 2020	0003321	PHILIPPINE AIRLINES INC	11,185	44,740.00
"P-106-3287b"	Jan. 16, 2020	0003318	SILKAIR SINGAPORE PRIVATE LIMITED	8,449	33,796.00
"P-106-3290b"	Jan. 16, 2020	0003320	SILKAIR SINGAPORE PRIVATE LIMITED	9,554	38,216.00
"P-106-3291b"	Jan. 17, 2020	0003322	CEBU AIR INC	12,011	48,044.00
"P-106-3292b"	Jan. 17, 2020	0003326	CEBU AIR INC	12,244	48,976.00
"P-106-3293b"	Jan. 17, 2020	0003323	PHILIPPINE AIRLINES INC	14,427	57,708.00
"P-106-3294b"	Jan. 17, 2020	0003325	SILKAIR SINGAPORE PRIVATE LIMITED	7,423	29,692.00
"P-106-3295b"	Jan. 17, 2020	0003327	SILKAIR SINGAPORE PRIVATE LIMITED	9,451	37,804.00
"P-106-3296b"	Jan. 18, 2020	0003329	CEBU AIR INC	12,435	49,740.00
"P-106-3297b"	Jan. 18, 2020	0003332	CEBU AIR INC	9,492	37,968.00
"P-106-3331b"	Jan. 18, 2020	0003330	PHILIPPINE AIRLINES INC	10,411	41,644.00
"P-106-3332b"	Jan. 18, 2020	0003335	PHILIPPINE AIRLINES INC	13,595	54,380.00
"P-106-3333b"	Jan. 18, 2020	0003331	SILKAIR SINGAPORE PRIVATE LIMITED	6,473	25,892.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3334b"	Jan. 18, 2020	0003333	SILKAIR SINGAPORE PRIVATE LIMITED	10,065	40,260.00
"P-106-3335b"	Jan. 19, 2020	0003336	CEBU AIR INC	12,176	48,704.00
"P-106-1442b"	Jan. 19, 2020	0003340	CEBU AIR INC	7,099	28,396.00
"P-106-625b"	Jan. 19, 2020	3340	CEBU AIR INC	2,433	9,732.00
"P-106-626b"	Jan. 19, 2020	0003337	PHILIPPINE AIRLINES INC	13,131	52,524.00
"P-106-627b"	Jan. 19, 2020	3341	SILKAIR SG PRIVATE LTD	10,122	40,488.00
"P-106-628b"	Jan. 19, 2020	0003339	SILKAIR SINGAPORE PRIVATE LIMITED	6,723	26,892.00
"P-106-629b"	Jan. 20, 2020	3343	CEBU AIR INC	9,858	39,432.00
"P-106-630b"	Jan. 20, 2020	3347	CEBU AIR INC	5,558	22,232.00
"P-106-631b"	Jan. 20, 2020	3344	PHILIPPINE AIRLINES INC	13,603	54,412.00
"P-106-632b"	Jan. 20, 2020	3346	SILKAIR SG PRIVATE LTD	8,503	34,012.00
"P-106-960b"	Jan. 20, 2020	3348	SILKAIR SG PRIVATE LTD	10,463	41,852.00
"P-106-961b"	Jan. 20, 2020	3350	SILKAIR SG PRIVATE LTD	7,019	28,076.00
"P-106-962b"	Jan. 21, 2020	3349	CEBU AIR INC	11,154	44,616.00
"P-106-963b"	Jan. 21, 2020	3352	CEBU AIR INC	9,251	37,004.00
"P-106-964b"	Jan. 21, 2020	3351	PHILIPPINE AIRLINES INC	16,249	64,996.00
"P-106-965b"	Jan. 21, 2020	3353	SILKAIR SG PRIVATE LTD	9,627	38,508.00
"P-106-966b"	Jan. 22, 2020	3355	CEBU AIR INC	10,533	42,132.00
"P-106-967b"	Jan. 22, 2020	3358	CEBU AIR INC	12,702	50,808.00
"P-106-968b"	Jan. 22, 2020	3359	CEBU AIR INC	8,104	32,416.00
"P-106-969b"	Jan. 22, 2020	3354	PHILIPPINE AIRLINES INC	14,660	58,640.00
"P-106-2936b"	Jan. 22, 2020	3357	SILKAIR SG PRIVATE LTD	7,632	30,528.00
"P-106-2937b"	Jan. 22, 2020	3360	SILKAIR SG PRIVATE LTD	9,426	37,704.00
"P-106-2938b"	Jan. 23, 2020	3362	CEBU AIR INC	7,960	31,840.00
"P-106-2939b"	Jan. 23, 2020	3365	CEBU AIR INC	8,825	35,300.00
"P-106-2940b"	Jan. 23, 2020	3363	PHILIPPINE AIRLINES INC	14,564	58,256.00
"P-106-2941b"	Jan. 23, 2020	3367	PHILIPPINE AIRLINES INC	14,915	59,660.00
"P-106-2942b"	Jan. 23, 2020	3364	SILKAIR SG PRIVATE LTD	6,656	26,624.00
"P-106-2943b"	Jan. 23, 2020	3366	SILKAIR SG PRIVATE LTD	10,522	42,088.00
"P-106-2944b"	Jan. 24, 2020	3368	CEBU AIR INC	11,720	46,880.00
"P-106-2945b"	Jan. 24, 2020	3372	CEBU AIR INC	13,070	52,280.00
"P-106-2993b"	Jan. 24, 2020	3369	PHILIPPINE AIRLINES INC	4,038	16,152.00
"P-106-2994b"	Jan. 24, 2020	3371	SILKAIR SG PRIVATE LTD	7,659	30,636.00
"P-106-2995b"	Jan. 24, 2020	3373	SILKAIR SG PRIVATE LTD	5,558	22,232.00
"P-106-2996b"	Jan. 25, 2020	3375	CEBU AIR INC	14,617	58,468.00
"P-106-2997b"	Jan. 25, 2020	3378	CEBU AIR INC	11,802	47,208.00
"P-106-2998b"	Jan. 25, 2020	3376	PHILIPPINE AIRLINES INC	13,700	54,800.00
"P-106-2999b"	Jan. 25, 2020	3381	PHILIPPINE AIRLINES INC	16,052	64,208.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3000b"	Jan. 25, 2020	3377	SILKAIR SG PRIVATE LTD	7,288	29,152.00
"P-106-3001b"	Jan. 25, 2020	3380	SILKAIR SG PRIVATE LTD	9,656	38,624.00
"P-106-3002b"	Jan. 26, 2020	3382	CEBU AIR INC	15,056	60,224.00
"P-106-3032b"	Jan. 26, 2020	3386	CEBU AIR INC	1,303	5,212.00
"P-106-3033b"	Jan. 26, 2020	3383	PHILIPPINE AIRLINES INC	12,548	50,192.00
"P-106-3034b"	Jan. 26, 2020	3385	SILKAIR SG PRIVATE LTD	5,231	20,924.00
"P-106-3035b"	Jan. 26, 2020	3387	SILKAIR SG PRIVATE LTD	9,170	36,680.00
"P-106-3036b"	Jan. 27, 2020	3389	CEBU AIR INC	10,964	43,856.00
"P-106-3037b"	Jan. 27, 2020	3393	CEBU AIR INC	9,524	38,096.00
"P-106-3038b"	Jan. 27, 2020	3390	PHILIPPINE AIRLINES INC	10,929	43,716.00
"P-106-3039b"	Jan. 27, 2020	3392	SILKAIR SG PRIVATE LTD	8,393	33,572.00
"P-106-3040b"	Jan. 27, 2020	3394	SILKAIR SG PRIVATE LTD	8,030	32,120.00
"P-106-3075b"	Jan. 28, 2020	3395	CEBU AIR INC	11,965	47,860.00
"P-106-3076b"	Jan. 28, 2020	3398	CEBU AIR INC	12,056	48,224.00
"P-106-3093b"	Jan. 28, 2020	3396	PHILIPPINE AIRLINES INC	11,986	47,944.00
"P-106-3094b"	Jan. 28, 2020	3400	PHILIPPINE AIRLINES INC	13,618	54,472.00
"P-106-3095b"	Jan. 28, 2020	3397	SILKAIR SG PRIVATE LTD	6,652	26,608.00
"P-106-3096b"	Jan. 28, 2020	3399	SILKAIR SG PRIVATE LTD	8,882	35,528.00
"P-106-3103b"	Jan. 29, 2020	3401	CEBU AIR INC	10,766	43,064.00
"P-106-3104b"	Jan. 29, 2020	3405	CEBU AIR INC	9,880	39,520.00
"P-106-3105b"	Jan. 29, 2020	3402	PHILIPPINE AIRLINES INC	10,437	41,748.00
"P-106-3106b"	Jan. 29, 2020	3404	SILKAIR SG PRIVATE LTD	5,555	22,220.00
"P-106-3128b"	Jan. 29, 2020	3406	SILKAIR SG PRIVATE LTD	8,812	35,248.00
"P-106-3129b"	Jan. 30, 2020	3408	CEBU AIR INC	15,186	60,744.00
"P-106-3130b"	Jan. 30, 2020	3411	CEBU AIR INC	5,533	22,132.00
"P-106-3131b"	Jan. 30, 2020	3409	PHILIPPINE AIRLINES INC	14,976	59,904.00
"P-106-3132b"	Jan. 30, 2020	3413	PHILIPPINE AIRLINES INC	13,031	52,124.00
"P-106-3133b"	Jan. 30, 2020	3410	SILKAIR SG PRIVATE LTD	5,098	20,392.00
"P-106-3134b"	Jan. 30, 2020	3412	SILKAIR SG PRIVATE LTD	10,519	42,076.00
"P-106-3135b"	Jan. 31, 2020	3414	CEBU AIR INC	11,508	46,032.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3136b"	Jan. 31, 2020	3418	CEBU AIR INC	782	3,128.00
"P-106-3137b"	Jan. 31, 2020	3415	PHILIPPINE AIRLINES INC	12,184	48,736.00
"P-106-3176b"	Jan. 31, 2020	3417	SILKAIR SG PRIVATE LTD	3,839	15,356.00
"P-106-3177b"	Jan. 31, 2020	3419	SILKAIR SG PRIVATE LTD	9,690	38,760.00
"P-106-3178b"	Feb. 1, 2020	3421	CEBU AIR INC	11,248	44,992.00
"P-106-3179b"	Feb. 1, 2020	3424	CEBU AIR INC	10,698	42,792.00
"P-106-3180b"	Feb. 1, 2020	3422	PHILIPPINE AIRLINES INC	13,071	52,284.00
"P-106-3181b"	Feb. 1, 2020	3427	PHILIPPINE AIRLINES INC	14,500	58,000.00
"P-106-3182b"	Feb. 1, 2020	3423	SILKAIR SG PRIVATE LTD	4,187	16,748.00
"P-106-3183b"	Feb. 1, 2020	3425	SILKAIR SG PRIVATE LTD	10,218	40,872.00
"P-106-3184b"	Feb. 2, 2020	3428	CEBU AIR INC	11,268	45,072.00
"P-106-3185b"	Feb. 2, 2020	3432	CEBU AIR INC	8,523	34,092.00
"P-106-3216b"	Feb. 2, 2020	3429	PHILIPPINE AIRLINES INC	11,052	44,208.00
"P-106-3217b"	Feb. 2, 2020	3431	SILKAIR SG PRIVATE LTD	2,752	11,008.00
"P-106-3218b"	Feb. 2, 2020	3434	SILKAIR SG PRIVATE LTD	9,747	38,988.00
"P-106-3219b"	Feb. 3, 2020	3436	CEBU AIR INC	12,695	50,780.00
"P-106-3220b"	Feb. 3, 2020	3439	CEBU AIR INC	8,661	34,644.00
"P-106-3221b"	Feb. 3, 2020	3433	PHILIPPINE AIRLINES INC	13,829	55,316.00
"P-106-3222b"	Feb. 3, 2020	3438	SILKAIR SG PRIVATE LTD	6,087	24,348.00
"P-106-3223b"	Feb. 3, 2020	3440	SILKAIR SG PRIVATE LTD	9,681	38,724.00
"P-106-3224b"	Feb. 4, 2020	3441	CEBU AIR INC	13,382	53,528.00
"P-106-3225b"	Feb. 4, 2020	3444	CEBU AIR INC	9,517	38,068.00
"P-106-3273b"	Feb. 4, 2020	3442	PHILIPPINE AIRLINES INC	13,608	54,432.00
"P-106-3274b"	Feb. 4, 2020	3446	PHILIPPINE AIRLINES INC	16,199	64,796.00
"P-106-3275b"	Feb. 4, 2020	3443	SILKAIR SG PRIVATE LTD	6,121	24,484.00
"P-106-3276b"	Feb. 4, 2020	3445	SILKAIR SG PRIVATE LTD	9,869	39,476.00
"P-106-3277b"	Feb. 5, 2020	3447	CEBU AIR INC	11,979	47,916.00
"P-106-3278b"	Feb. 5, 2020	3450	CEBU AIR INC	9,721	38,884.00
"P-106-3279b"	Feb. 5, 2020	3448	PHILIPPINE AIRLINES INC	11,477	45,908.00
"P-106-3280b"	Feb. 5, 2020	3451	SILKAIR SG PRIVATE LTD	3,752	15,008.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3281b"	Feb. 5, 2020	3452	SILKAIR SG PRIVATE LTD	9,324	37,296.00
"P-106-3282b"	Feb. 6, 2020	3454	CEBU AIR INC	1,960	7,840.00
"P-106-3283b"	Feb. 6, 2020	3457	CEBU AIR INC	10,172	40,688.00
"P-106-3298b"	Feb. 6, 2020	3455	PHILIPPINE AIRLINES INC	14,718	58,872.00
"P-106-3299b"	Feb. 6, 2020	3459	PHILIPPINE AIRLINES INC	13,825	55,300.00
"P-106-3300b"	Feb. 6, 2020	3456	SILKAIR SG PRIVATE LTD	2,578	10,312.00
"P-106-3301b"	Feb. 6, 2020	3458	SILKAIR SG PRIVATE LTD	9,369	37,476.00
"P-106-3302b"	Feb. 7, 2020	3460	CEBU AIR INC	12,803	51,212.00
"P-106-3303b"	Feb. 7, 2020	3463	CEBU AIR INC	10,323	41,292.00
"P-106-3304b"	Feb. 7, 2020	3461	PHILIPPINE AIRLINES INC	10,304	41,216.00
"P-106-3305b"	Feb. 7, 2020	3464	SILKAIR SG PRIVATE LTD	2,143	8,572.00
"P-106-3306b"	Feb. 7, 2020	3465	SILKAIR SG PRIVATE LTD	9,793	39,172.00
"P-106-3307b"	Feb. 8, 2020	3467	CEBU AIR INC	12,457	49,828.00
"P-106-3336b"	Feb. 8, 2020	3470	CEBU AIR INC	12,069	48,276.00
"P-106-3337b"	Feb. 8, 2020	3468	PHILIPPINE AIRLINES INC	13,768	55,072.00
"P-106-3338b"	Feb. 8, 2020	3473	PHILIPPINE AIRLINES INC	15,194	60,776.00
"P-106-3339b"	Feb. 8, 2020	3469	SILKAIR SG PRIVATE LTD	6,442	25,768.00
"P-106-3340b"	Feb. 8, 2020	3472	SILKAIR SG PRIVATE LTD	9,479	37,916.00
"P-106-3341b"	Feb. 9, 2020	3474	CEBU AIR INC	12,779	51,116.00
"P-106-3342b"	Feb. 9, 2020	3477	CEBU AIR INC	8,189	32,756.00
"P-106-3343b"	Feb. 9, 2020	3475	PHILIPPINE AIRLINES INC	11,070	44,280.00
"P-106-3344b"	Feb. 9, 2020	3478	SILKAIR SG PRIVATE LTD	7,585	30,340.00
"P-106-3345b"	Feb. 9, 2020	3479	SILKAIR SG PRIVATE LTD	9,387	37,548.00
"P-106-3359b"	Feb. 10, 2020	3481	CEBU AIR INC	6,837	27,348.00
"P-106-3360b"	Feb. 10, 2020	3482	PHILIPPINE AIRLINES INC	13,908	55,632.00
"P-106-3361b"	Feb. 10, 2020	3484	SILKAIR SG PRIVATE LTD	2,993	11,972.00
"P-106-3362b"	Feb. 10, 2020	3485	SILKAIR SG PRIVATE LTD	9,945	39,780.00
"P-106-3363b"	Feb. 11, 2020	3486	CEBU AIR INC	13,878	55,512.00
"P-106-3364b"	Feb. 11, 2020	3489	CEBU AIR INC	9,597	38,388.00
"P-106-3365b"	Feb. 11, 2020	3487	PHILIPPINE AIRLINES INC	14,312	57,248.00

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Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3379b"	Feb. 11, 2020	3491	PHILIPPINE AIRLINES INC	15,646	62,584.00
"P-106-3380b"	Feb. 11, 2020	3488	SILKAIR SG PRIVATE LTD	8,151	32,604.00
"P-106-3381b"	Feb. 11, 2020	3490	SILKAIR SG PRIVATE LTD	9,457	37,828.00
"P-106-3382b"	Feb. 12, 2020	3492	CEBU AIR INC	11,871	47,484.00
"P-106-3383b"	Feb. 12, 2020	3495	CEBU AIR INC	8,085	32,340.00
"P-106-3384b"	Feb. 12, 2020	3493	PHILIPPINE AIRLINES INC	9,812	39,248.00
"P-106-3385b"	Feb. 12, 2020	3496	SILKAIR SG PRIVATE LTD	2,332	9,328.00
"P-106-3386b"	Feb. 12, 2020	3497	SILKAIR SG PRIVATE LTD	9,502	38,008.00
"P-106-3387b"	Feb. 13, 2020	3499	CEBU AIR INC	10,587	42,348.00
"P-106-3388b"	Feb. 13, 2020	7002	CEBU AIR INC	9,549	38,196.00
"P-106-3389b"	Feb. 13, 2020	3500	PHILIPPINE AIRLINES INC	14,321	57,284.00
"P-106-3390b"	Feb. 13, 2020	7004	PHILIPPINE AIRLINES INC	14,525	58,100.00
"P-106-3391b"	Feb. 13, 2020	7001	SILKAIR SG PRIVATE LTD	1,962	7,848.00
"P-106-3392b"	Feb. 13, 2020	7003	SILKAIR SG PRIVATE LTD	9,995	39,980.00
"P-106-3393b"	Feb. 14, 2020	7005	CEBU AIR INC	2,802	11,208.00
"P-106-3394b"	Feb. 14, 2020	7008	CEBU AIR INC	10,521	42,084.00
"P-106-3395b"	Feb. 14, 2020	7006	PHILIPPINE AIRLINES INC	12,135	48,540.00
"P-106-3396b"	Feb. 14, 2020	7009	SILKAIR SG PRIVATE LTD	2,055	8,220.00
"P-106-3397b"	Feb. 14, 2020	7010	SILKAIR SG PRIVATE LTD	9,169	36,676.00
"P-106-2992b"	Feb. 15, 2020	7012	CEBU AIR INC	12,631	50,524.00
"P-106-2100b"	Feb. 15, 2020	7015	CEBU AIR INC	9,875	39,500.00
"P-106-1608b"	Feb. 15, 2020	7013	PHILIPPINE AIRLINES INC	14,281	57,124.00
"P-106-3016b"	Feb. 15, 2020	7018	PHILIPPINE AIRLINES INC	14,792	59,168.00
"P-106-3041b"	Feb. 15, 2020	7014	SILKAIR SG PRIVATE LTD	6,737	26,948.00
"P-106-3042b"	Feb. 15, 2020	7017	SILKAIR SG PRIVATE LTD	8,974	35,896.00
"P-106-3043b"	Feb. 16, 2020	7019	CEBU AIR INC	10,659	42,636.00
"P-106-3044b"	Feb. 16, 2020	7022	CEBU AIR INC	10,767	43,068.00
"P-106-3045b"	Feb. 16, 2020	7020	PHILIPPINE AIRLINES INC	14,119	56,476.00
"P-106-3046b"	Feb. 16, 2020	7023	SILKAIR SG PRIVATE LTD	5,360	21,440.00
"P-106-3047b"	Feb. 16, 2020	7024	SILKAIR SG PRIVATE LTD	9,293	37,172.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3048b"	Feb. 17, 2020	7025	CEBU AIR INC	11,420	45,680.00
"P-106-3049b"	Feb. 17, 2020	7028	CEBU AIR INC	11,214	44,856.00
"P-106-3050b"	Feb. 17, 2020	7026	PHILIPPINE AIRLINES INC	13,973	55,892.00
"P-106-3051b"	Feb. 17, 2020	7029	SILKAIR SG PRIVATE LTD	3,280	13,120.00
"P-106-3052b"	Feb. 17, 2020	7030	SILKAIR SG PRIVATE LTD	9,935	39,740.00
"P-106-3053b"	Feb. 18, 2020	7031	CEBU AIR INC	13,272	53,088.00
"P-106-3054b"	Feb. 18, 2020	7034	CEBU AIR INC	9,429	37,716.00
"P-106-3077b"	Feb. 18, 2020	7032	PHILIPPINE AIRLINES INC	15,734	62,936.00
"P-106-3078b"	Feb. 18, 2020	7036	PHILIPPINE AIRLINES INC	15,255	61,020.00
"P-106-3079b"	Feb. 18, 2020	7033	SILKAIR SG PRIVATE LTD	6,922	27,688.00
"P-106-3080b"	Feb. 18, 2020	7035	SILKAIR SG PRIVATE LTD	9,391	37,564.00
"P-106-3081b"	Feb. 19, 2020	7037	CEBU AIR INC	12,172	48,688.00
"P-106-3082b"	Feb. 19, 2020	7040	CEBU AIR INC	9,631	38,524.00
"P-106-3083b"	Feb. 19, 2020	7038	PHILIPPINE AIRLINES INC	13,311	53,244.00
"P-106-3084b"	Feb. 19, 2020	7041	SILKAIR SG PRIVATE LTD	3,966	15,864.00
"P-106-3085b"	Feb. 19, 2020	7042	SILKAIR SG PRIVATE LTD	8,708	34,832.00
"P-106-3086b"	Feb. 20, 2020	7043	CEBU AIR INC	11,803	47,212.00
"P-106-3107b"	Feb. 20, 2020	7046	CEBU AIR INC	9,564	38,256.00
"P-106-3108b"	Feb. 20, 2020	7044	PHILIPPINE AIRLINES INC	15,841	63,364.00
"P-106-3109b"	Feb. 20, 2020	7048	PHILIPPINE AIRLINES INC	16,423	65,692.00
"P-106-3110b"	Feb. 20, 2020	7045	SILKAIR SG PRIVATE LTD	4,109	16,436.00
"P-106-3138b"	Feb. 20, 2020	7047	SILKAIR SG PRIVATE LTD	8,615	34,460.00
"P-106-3139b"	Feb. 21, 2020	7049	CEBU AIR INC	11,946	47,784.00
"P-106-3140b"	Feb. 21, 2020	7052	CEBU AIR INC	11,151	44,604.00
"P-106-3141b"	Feb. 21, 2020	7050	PHILIPPINE AIRLINES INC	14,947	59,788.00
"P-106-3142b"	Feb. 21, 2020	7053	SILKAIR SG PRIVATE LTD	2,547	10,188.00
"P-106-3143b"	Feb. 21, 2020	7054	SILKAIR SG PRIVATE LTD	10,326	41,304.00
"P-106-3144b"	Feb. 22, 2020	7055	CEBU AIR INC	11,752	47,008.00
"P-106-3145b"	Feb. 22, 2020	7058	CEBU AIR INC	9,555	38,220.00
"P-106-3146b"	Feb. 22, 2020	7056	PHILIPPINE AIRLINES INC	15,855	63,420.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3147b"	Feb. 22, 2020	7061	PHILIPPINE AIRLINES INC	13,629	54,516.00
"P-106-3148b"	Feb. 22, 2020	7057	SILKAIR SG PRIVATE LTD	2,539	10,156.00
"P-106-3149b"	Feb. 22, 2020	7059	SILKAIR SG PRIVATE LTD	9,166	36,664.00
"P-106-3150b"	Feb. 23, 2020	7062	CEBU AIR INC	12,945	51,780.00
"P-106-3151b"	Feb. 23, 2020	7065	CEBU AIR INC	9,233	36,932.00
"P-106-3186b"	Feb. 23, 2020	7063	PHILIPPINE AIRLINES INC	17,014	68,056.00
"P-106-3187b"	Feb. 23, 2020	7066	SILKAIR SG PRIVATE LTD	3,360	13,440.00
"P-106-3188b"	Feb. 23, 2020	7067	SILKAIR SG PRIVATE LTD	10,054	40,216.00
"P-106-3189b"	Feb. 24, 2020	7068	CEBU AIR INC	11,360	45,440.00
"P-106-3190b"	Feb. 24, 2020	7071	CEBU AIR INC	11,133	44,532.00
"P-106-3191b"	Feb. 24, 2020	7069	PHILIPPINE AIRLINES INC	16,879	67,516.00
"P-106-3192b"	Feb. 24, 2020	7072	SILKAIR SG PRIVATE LTD	1,875	7,500.00
"P-106-3193b"	Feb. 24, 2020	7073	SILKAIR SG PRIVATE LTD	9,299	37,196.00
"P-106-3194b"	Feb. 25, 2020	7074	CEBU AIR INC	9,783	39,132.00
"P-106-3195b"	Feb. 25, 2020	7077	CEBU AIR INC	10,113	40,452.00
"P-106-3196b"	Feb. 25, 2020	7075	PHILIPPINE AIRLINES INC	12,675	50,700.00
"P-106-3197b"	Feb. 25, 2020	7079	PHILIPPINE AIRLINES INC	11,904	47,616.00
"P-106-3198b"	Feb. 25, 2020	7081	PHILIPPINE AIRLINES INC	337	1,348.00
"P-106-3199b"	Feb. 25, 2020	7076	SILKAIR SG PRIVATE LTD	3,448	13,792.00
"P-106-3226b"	Feb. 25, 2020	7078	SILKAIR SG PRIVATE LTD	9,921	39,684.00
"P-106-3227b"	Feb. 26, 2020	7080	CEBU AIR INC	11,503	46,012.00
"P-106-3228b"	Feb. 26, 2020	7084	CEBU AIR INC	10,130	40,520.00
"P-106-3229b"	Feb. 26, 2020	7082	PHILIPPINE AIRLINES INC	14,530	58,120.00
"P-106-3230b"	Feb. 26, 2020	7085	SILKAIR SG PRIVATE LTD	1,997	7,988.00
"P-106-3231b"	Feb. 26, 2020	7086	SILKAIR SG PRIVATE LTD	9,257	37,028.00
"P-106-3232b"	Feb. 27, 2020	7087	CEBU AIR INC	13,319	53,276.00
"P-106-3233b"	Feb. 27, 2020	7090	CEBU AIR INC	11,649	46,596.00
"P-106-3234b"	Feb. 27, 2020	7088	PHILIPPINE AIRLINES INC	14,504	58,016.00
"P-106-3235b"	Feb. 27, 2020	7092	PHILIPPINE AIRLINES INC	13,554	54,216.00
"P-106-3236b"	Feb. 27, 2020	7089	SILKAIR SG PRIVATE LTD	4,106	16,424.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3237b"	Feb. 27, 2020	7091	SILKAIR SG PRIVATE LTD	5,651	22,604.00
"P-106-3238b"	Feb. 28, 2020	7093	CEBU AIR INC	12,073	48,292.00
"P-106-3239b"	Feb. 28, 2020	7096	CEBU AIR INC	10,732	42,928.00
"P-106-3259b"	Feb. 28, 2020	7094	PHILIPPINE AIRLINES INC	9,553	38,212.00
"P-106-3260b"	Feb. 28, 2020	7097	SILKAIR SG PRIVATE LTD	4,622	18,488.00
"P-106-3261b"	Feb. 28, 2020	7098	SILKAIR SG PRIVATE LTD	8,710	34,840.00
"P-106-3262b"	Feb. 29, 2020	7099	CEBU AIR INC	12,461	49,844.00
"P-106-3263b"	Feb. 29, 2020	7102	CEBU AIR INC	11,530	46,120.00
"P-106-3264b"	Feb. 29, 2020	7100	PHILIPPINE AIRLINES INC	14,724	58,896.00
"P-106-3265b"	Feb. 29, 2020	7105	PHILIPPINE AIRLINES INC	15,357	61,428.00
"P-106-3266b"	Feb. 29, 2020	7101	SILKAIR SG PRIVATE LTD	5,690	22,760.00
"P-106-3267b"	Feb. 29, 2020	7104	SILKAIR SG PRIVATE LTD	9,151	36,604.00
"P-106-3268b"	Mar. 1, 2020	7106	CEBU AIR INC	12,141	48,564.00
"P-106-3269b"	Mar. 1, 2020	7109	CEBU AIR INC	10,684	42,736.00
"P-106-3270b"	Mar. 1, 2020	7107	PHILIPPINE AIRLINES INC	10,455	41,820.00
"P-106-3288b"	Mar. 1, 2020	7110	SILKAIR SG PRIVATE LTD	2,083	8,332.00
"P-106-3289b"	Mar. 1, 2020	7111	SILKAIR SG PRIVATE LTD	9,255	37,020.00
"P-106-3308b"	Mar. 2, 2020	7112	CEBU AIR INC	12,248	48,992.00
"P-106-3309b"	Mar. 2, 2020	7115	CEBU AIR INC	9,508	38,032.00
"P-106-3310b"	Mar. 2, 2020	7113	PHILIPPINE AIRLINES INC	15,072	60,288.00
"P-106-3311b"	Mar. 2, 2020	7116	SILKAIR SG PRIVATE LTD	8,067	32,268.00
"P-106-3312b"	Mar. 3, 2020	7117	CEBU AIR INC	12,217	48,868.00
"P-106-3313b"	Mar. 3, 2020	7118	PHILIPPINE AIRLINES INC	12,822	51,288.00
"P-106-3314b"	Mar. 3, 2020	7121	PHILIPPINE AIRLINES INC	15,169	60,676.00
"P-106-3315b"	Mar. 3, 2020	7119	SILKAIR SG PRIVATE LTD	6,564	26,256.00
"P-106-3316b"	Mar. 3, 2020	7120	SILKAIR SG PRIVATE LTD	9,530	38,120.00
"P-106-3317b"	Mar. 4, 2020	7122	CEBU AIR INC	12,279	49,116.00
"P-106-3318b"	Mar. 4, 2020	7123	PHILIPPINE AIRLINES INC	12,617	50,468.00
"P-106-3319b"	Mar. 4, 2020	7125	SILKAIR SG PRIVATE LTD	3,169	12,676.00
"P-106-3346b"	Mar. 4, 2020	7126	SILKAIR SG PRIVATE LTD	10,239	40,956.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3347b"	Mar. 5, 2020	7127	CEBU AIR INC	12,576	50,304.00
"P-106-3348b"	Mar. 5, 2020	7128	PHILIPPINE AIRLINES INC	12,685	50,740.00
"P-106-3349b"	Mar. 5, 2020	7131	PHILIPPINE AIRLINES INC	14,517	58,068.00
"P-106-3350b"	Mar. 5, 2020	7129	SILKAIR SG PRIVATE LTD	3,223	12,892.00
"P-106-3351b"	Mar. 5, 2020	7130	SILKAIR SG PRIVATE LTD	9,723	38,892.00
"P-106-3352b"	Mar. 6, 2020	7132	CEBU AIR INC	11,797	47,188.00
"P-106-3353b"	Mar. 6, 2020	7133	PHILIPPINE AIRLINES INC	11,535	46,140.00
"P-106-3354b"	Mar. 6, 2020	7135	SILKAIR SG PRIVATE LTD	9,237	36,948.00
"P-106-3355b"	Mar. 7, 2020	7136	CEBU AIR INC	11,943	47,772.00
"P-106-3356b"	Mar. 7, 2020	7137	PHILIPPINE AIRLINES INC	15,516	62,064.00
"P-106-3357b"	Mar. 7, 2020	7141	PHILIPPINE AIRLINES INC	9,187	36,748.00
"P-106-3358b"	Mar. 7, 2020	7138	SILKAIR SG PRIVATE LTD	5,497	21,988.00
"P-106-3366b"	Mar. 7, 2020	7139	SILKAIR SG PRIVATE LTD	8,642	34,568.00
"P-106-3367b"	Mar. 8, 2020	7142	CEBU AIR INC	12,942	51,768.00
"P-106-3368b"	Mar. 8, 2020	7143	CEBU AIR INC	12,955	51,820.00
"P-106-3369b"	Mar. 8, 2020	7144	PHILIPPINE AIRLINES INC	10,586	42,344.00
"P-106-3370b"	Mar. 8, 2020	7146	SILKAIR SG PRIVATE LTD	4,287	17,148.00
"P-106-3371b"	Mar. 8, 2020	7147	SILKAIR SG PRIVATE LTD	9,059	36,236.00
"P-106-3372b"	Mar. 9, 2020	7148	CEBU AIR INC	12,050	48,200.00
"P-106-3373b"	Mar. 9, 2020	7149	PHILIPPINE AIRLINES INC	14,753	59,012.00
"P-106-3374b"	Mar. 9, 2020	7151	SILKAIR SG PRIVATE LTD	9,784	39,136.00
"P-106-3375b"	Mar. 10, 2020	7152	CEBU AIR INC	12,801	51,204.00
"P-106-651b"	Mar. 10, 2020	7153	PHILIPPINE AIRLINES INC	12,421	49,684.00
"P-106-652b"	Mar. 10, 2020	7156	PHILIPPINE AIRLINES INC	11,400	45,600.00
"P-106-653b"	Mar. 10, 2020	7154	SILKAIR SG PRIVATE LTD	4,384	17,536.00
"P-106-654b"	Mar. 10, 2020	7155	SILKAIR SG PRIVATE LTD	8,619	34,476.00
"P-106-655b"	Mar. 11, 2020	7157	CEBU AIR INC	12,186	48,744.00
"P-106-656b"	Mar. 11, 2020	7158	PHILIPPINE AIRLINES INC	11,768	47,072.00
"P-106-657b"	Mar. 11, 2020	7160	SILKAIR SG PRIVATE LTD	9,745	38,980.00
"P-106-658b"	Mar. 12, 2020	7161	CEBU AIR INC	12,543	50,172.00
"P-106-659b"	Mar. 12, 2020	7162	PHILIPPINE AIRLINES INC	11,274	45,096.00
"P-106-1017b"	Mar. 12, 2020	7165	PHILIPPINE AIRLINES INC	13,228	52,912.00
"P-106-1018b"	Mar. 12, 2020	7163	SILKAIR SG PRIVATE LTD	2,427	9,708.00
"P-106-1019b"	Mar. 12, 2020	7164	SILKAIR SG PRIVATE LTD	8,507	34,028.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-1020b"	Mar. 13, 2020	7166	CEBU AIR INC	11,651	46,604.00
"P-106-1021b"	Mar. 13, 2020	7167	PHILIPPINE AIRLINES INC	9,246	36,984.00
"P-106-1022b"	Mar. 13, 2020	7169	SILKAIR SG PRIVATE LTD	1,366	5,464.00
"P-106-1023b"	Mar. 13, 2020	7170	SILKAIR SG PRIVATE LTD	9,116	36,464.00
"P-106-1024b"	Mar. 14, 2020	7171	CEBU AIR INC	14,436	57,744.00
"P-106-1025b"	Mar. 14, 2020	7172	PHILIPPINE AIRLINES INC	13,574	54,296.00
"P-106-1026b"	Mar. 14, 2020	7176	PHILIPPINE AIRLINES INC	14,086	56,344.00
"P-106-1027b"	Mar. 14, 2020	7173	SILKAIR SG PRIVATE LTD	2,442	9,768.00
"P-106-1028b"	Mar. 14, 2020	7174	SILKAIR SG PRIVATE LTD	9,271	37,084.00
"P-106-1029b"	Mar. 15, 2020	7177	PHILIPPINE AIRLINES INC	15,158	60,632.00
"P-106-1281b"	Mar. 15, 2020	7179	SILKAIR SG PRIVATE LTD	4,363	17,452.00
"P-106-1282b"	Mar. 15, 2020	7180	SILKAIR SG PRIVATE LTD	8,658	34,632.00
"P-106-2946b"	Mar. 15, 2020	7181	SILKAIR SG PRIVATE LTD	1,113	4,452.00
"P-106-2947b"	Mar. 16, 2020	7182	PHILIPPINE AIRLINES INC	11,452	45,808.00
"P-106-2948b"	Mar. 16, 2020	7184	SILKAIR SG PRIVATE LTD	9,891	39,564.00
"P-106-2949b"	Mar. 17, 2020	7185	PHILIPPINE AIRLINES INC	13,971	55,884.00
"P-106-2950b"	Mar. 17, 2020	7188	PHILIPPINE AIRLINES INC	11,729	46,916.00
"P-106-2951b"	Mar. 17, 2020	7186	SILKAIR SG PRIVATE LTD	2,248	8,992.00
"P-106-2952b"	Mar. 17, 2020	7187	SILKAIR SG PRIVATE LTD	10,186	40,744.00
"P-106-2953b"	Mar. 18, 2020	7189	PHILIPPINE AIRLINES INC	13,789	55,156.00
"P-106-2954b"	Mar. 18, 2020	7191	SILKAIR SG PRIVATE LTD	10,148	40,592.00
"P-106-2955b"	Mar. 19, 2020	7192	PHILIPPINE AIRLINES INC	11,696	46,784.00
"P-106-2956b"	Mar. 19, 2020	7195	PHILIPPINE AIRLINES INC	14,410	57,640.00
"P-106-2957b"	Mar. 19, 2020	7193	SILKAIR SG PRIVATE LTD	1,127	4,508.00
"P-106-2958b"	Mar. 19, 2020	7194	SILKAIR SG PRIVATE LTD	1,408	5,632.00
"P-106-3003b"	Mar. 20, 2020	7196	PHILIPPINE AIRLINES INC	11,120	44,480.00
"P-106-3004b"	Mar. 21, 2020	7198	PHILIPPINE AIRLINES INC	15,307	61,228.00
"P-106-3005b"	Mar. 21, 2020	7199	SILKAIR SG PRIVATE LTD	520	2,080.00
"P-106-3006b"	Mar. 21, 2020	7200	SILKAIR SG PRIVATE LTD	1,243	4,972.00
"P-106-3007b"	Mar. 22, 2020	7201	SILKAIR SG PRIVATE LTD	388	1,552.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3008b"	Mar. 22, 2020	7202	SILKAIR SG PRIVATE LTD	507	2,028.00
"P-106-3009b"	May 21, 2020	7203	PHILIPPINE AIRLINES INC	12,860	51,440.00
"P-106-3010b"	May 28, 2020	7204	PHILIPPINE AIRLINES INC	8,136	32,544.00
"P-106-3011b"	May 30, 2020	7205	PHILIPPINE AIRLINES INC	14,540	58,160.00
"P-106-3012b"	May 30, 2020	7206	PHILIPPINE AIRLINES INC	11,965	47,860.00
"P-106-3013b"	May 31, 2020	7207	PHILIPPINE AIRLINES INC	11,897	47,588.00
"P-106-3014b"	June 1, 2020	7208	PHILIPPINE AIRLINES INC	7,794	31,176.00
"P-106-3015b"	June 1, 2020	7209	PHILIPPINE AIRLINES INC	13,411	53,644.00
"P-106-463b"	June 1, 2020	7210	PHILIPPINE AIRLINES INC	13,601	54,404.00
"P-106-464b"	June 1, 2020	7211	PHILIPPINE AIRLINES INC	11,077	44,308.00
"P-106-465b"	June 2, 2020	7212	PHILIPPINE AIRLINES INC	12,097	48,388.00
"P-106-466b"	June 3, 2020	7213	PHILIPPINE AIRLINES INC	6,004	24,016.00
"P-106-467b"	June 4, 2020	7214	PHILIPPINE AIRLINES INC	9,557	38,228.00
"P-106-468b"	June 4, 2020	7215	PHILIPPINE AIRLINES INC	9,517	38,068.00
"P-106-469b"	June 4, 2020	7216	PHILIPPINE AIRLINES INC	260	1,040.00
"P-106-978b"	June 11, 2020	7217	PHILIPPINE AIRLINES INC	16,476	65,904.00
"P-106-979b"	June 11, 2020	7218	PHILIPPINE AIRLINES INC	17,402	69,608.00
"P-106-980b"	June 11, 2020	7219	PHILIPPINE AIRLINES INC	14,168	56,672.00
"P-106-981b"	June 14, 2020	7220	PHILIPPINE AIRLINES INC	26,049	104,196.00
"P-106-982b"	June 16, 2020	7221	PHILIPPINE AIRLINES INC	26,204	104,816.00
"P-106-983b"	June 19, 2020	7222	PHILIPPINE AIRLINES INC	8,201	32,804.00
"P-106-984b"	July 13, 2020	7223	PHILIPPINE AIRLINES INC	24,309	97,236.00
"P-106-985b"	July 18, 2020	7224	PHILIPPINE AIRLINES INC	19,877	79,508.00
"P-106-986b"	Aug 2, 2020	7225	CEBU AIR INC	5,277	21,108.00
			Sub-total	***5,028,015***	***₱20,112,060.00***
B. Excise taxes on sale of Jet A-1 fuel to airlines without valid FACP					
"P-106-1052b"	Oct. 3, 2019	0000122	AIRASIA X BERHAD	33,751	135,004.00
"P-106-1384b"	Oct. 9, 2019	0000331	AIRASIA X BERHAD	9,858	39,432.00
"P-106-402b"	Sep. 20, 2019	53360	ATLAS AIR INC	31,990	127,960.00
"P-106-403b"	Sep. 20, 2019	53362	ATLAS AIR INC	28,940	115,760.00
"P-106-691b"	Sep. 26, 2019	53389	ATLAS AIR INC	42,000	168,000.00
"P-106-692b"	Sep. 26, 2019	53390	ATLAS AIR INC	18,730	74,920.00
"P-106-2225b"	Nov. 14, 2019	0002217	ATLAS AIR INC	37,760	151,040.00
"P-106-2109b"	Oct. 29, 2019	0001118	EUROWINGS GMBH	40,000	160,000.00
"P-106-2110b"	Oct. 29, 2019	0001158	EUROWINGS GMBH	40,000	160,000.00
"P-106-1619b"	Oct. 2, 2019	0002513	SCOOT TIGERAIR PTE LTD	3,400	13,600.00
"P-106-1620b"	Oct. 4, 2019	0002529	SCOOT TIGERAIR PTE LTD	2,420	9,680.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-1621b"	Oct. 5, 2019	0002536	SCOOT TIGERAIR PTE LTD	2,389	9,556.00
"P-106-1622b"	Oct. 6, 2019	0002546	SCOOT TIGERAIR PTE LTD	1,049	4,196.00
"P-106-1623b"	Oct. 7, 2019	0002553	SCOOT TIGERAIR PTE LTD	1,527	6,108.00
"P-106-1624b"	Oct. 11, 2019	0002585	SCOOT TIGERAIR PTE LTD	5,069	20,276.00
"P-106-1625b"	Oct. 12, 2019	0002590	SCOOT TIGERAIR PTE LTD	1,954	7,816.00
"P-106-1626b"	Oct. 13, 2019	0002601	SCOOT TIGERAIR PTE LTD	823	3,292.00
"P-106-2101b"	Oct. 14, 2019	0002608	SCOOT TIGERAIR PTE LTD	2,531	10,124.00
"P-106-2102b"	Oct. 16, 2019	0002625	SCOOT TIGERAIR PTE LTD	2,145	8,580.00
"P-106-2103b"	Oct. 18, 2019	0002640	SCOOT TIGERAIR PTE LTD	3,497	13,988.00
"P-106-2104b"	Oct. 20, 2019	0002657	SCOOT TIGERAIR PTE LTD	3,367	13,468.00
"P-106-2105b"	Oct. 21, 2019	0002663	SCOOT TIGERAIR PTE LTD	1,460	5,840.00
"P-106-2106b"	Oct. 25, 2019	0002692	SCOOT TIGERAIR PTE LTD	7,475	29,900.00
"P-106-2107b"	Oct. 26, 2019	0002699	SCOOT TIGERAIR PTE LTD	7,262	29,048.00
"P-106-2108b"	Oct. 27, 2019	0002708	SCOOT TIGERAIR PTE LTD	7,869	31,476.00
"P-106-2140b"	Oct. 28, 2019	0002715	SCOOT TIGERAIR PTE LTD	2,985	11,940.00
"P-106-2141b"	Oct. 30, 2019	0002730	SCOOT TIGERAIR PTE LTD	5,688	22,752.00
"P-106-2236b"	Nov. 1, 2019	0002745	SCOOT TIGERAIR PTE LTD	3,941	15,764.00
"P-106-2237b"	Nov. 2, 2019	0002757	SCOOT TIGERAIR PTE LTD	2,771	11,084.00
"P-106-2238b"	Nov. 3, 2019	0002762	SCOOT TIGERAIR PTE LTD	4,387	17,548.00
"P-106-2239b"	Nov. 4, 2019	0002769	SCOOT TIGERAIR PTE LTD	6,147	24,588.00
"P-106-2517b"	Nov. 30, 2019	0002977	SCOOT TIGERAIR PTE LTD	6,607	26,428.00
"P-106-2586b"	Dec. 1, 2019	0002982	SCOOT TIGERAIR PTE LTD	7,283	29,132.00
"P-106-2587b"	Dec. 2, 2019	0002989	SCOOT TIGERAIR PTE LTD	8,008	32,032.00
"P-106-2588b"	Dec. 4, 2019	0003004	SCOOT TIGERAIR PTE LTD	7,681	30,724.00
"P-106-2589b"	Dec. 6, 2019	0003020	SCOOT TIGERAIR PTE LTD	7,426	29,704.00
"P-106-2590b"	Dec. 7, 2019	0003031	SCOOT TIGERAIR PTE LTD	7,846	31,384.00
"P-106-2591b"	Dec. 8, 2019	0003037	SCOOT TIGERAIR PTE LTD	5,232	20,928.00
"P-106-2592b"	Dec. 9, 2019	0003045	SCOOT TIGERAIR PTE LTD	8,069	32,276.00
"P-106-2593b"	Dec. 11, 2019	0003059	SCOOT TIGERAIR PTE LTD	10,103	40,412.00
"P-106-749b"	Sep. 24, 2019	194102	SHELL AIRCRAFT LIMITED	1,953	7,812.00

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Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-2070b"	Oct. 27, 2019	0002712	TIGERAIR TAIWAN CO LTD	1,751	7,004.00
"P-106-2178b"	Nov. 1, 2019	0002749	TIGERAIR TAIWAN CO LTD	2,576	10,304.00
"P-106-2179b"	Nov. 3, 2019	0002766	TIGERAIR TAIWAN CO LTD	2,051	8,204.00
"P-106-2543b"	Dec. 1, 2019	0002986	TIGERAIR TAIWAN CO LTD	3,391	13,564.00
"P-106-2544b"	Dec. 4, 2019	0003008	TIGERAIR TAIWAN CO LTD	2,178	8,712.00
"P-106-2545b"	Dec. 6, 2019	0003024	TIGERAIR TAIWAN CO LTD	5,593	22,372.00
"P-106-2546b"	Dec. 8, 2019	0003041	TIGERAIR TAIWAN CO LTD	2,149	8,596.00
"P-106-1343b"	Oct. 2, 2019	0002509	TIGERAIR TAIWAN CO. LTD	1,499	5,996.00
"P-106-1344b"	Oct. 4, 2019	0002525	TIGERAIR TAIWAN CO. LTD	2,525	10,100.00
"P-106-1345b"	Oct. 6, 2019	0002542	TIGERAIR TAIWAN CO. LTD	2,272	9,088.00
"P-106-1346b"	Oct. 7, 2019	0002550	TIGERAIR TAIWAN CO. LTD	5,863	23,452.00
"P-106-1347b"	Oct. 9, 2019	0002565	TIGERAIR TAIWAN CO. LTD	6,664	26,656.00
"P-106-1714b"	Oct. 10, 2019	0002572	TIGERAIR TAIWAN CO. LTD	7,716	30,864.00
"P-106-1715b"	Oct. 11, 2019	0002581	TIGERAIR TAIWAN CO. LTD	7,722	30,888.00
"P-106-1716b"	Oct. 13, 2019	0002596	TIGERAIR TAIWAN CO. LTD	1,240	4,960.00
"P-106-1717b"	Oct. 14, 2019	0002606	TIGERAIR TAIWAN CO. LTD	1,164	4,656.00
"P-106-1718b"	Oct. 16, 2019	0002621	TIGERAIR TAIWAN CO. LTD	6,541	26,164.00
"P-106-1719b"	Oct. 18, 2019	0002637	TIGERAIR TAIWAN CO. LTD	4,785	19,140.00
"P-106-2069b"	Oct. 20, 2019	0002653	TIGERAIR TAIWAN CO. LTD	4,834	19,336.00
			Sub-total	***505,907***	***₱ 2,023,628.00***
C. Jet A-1 fuel sold to airlines without valid FACP and sold from TOGRI on September 2019 and January to August 2020					
"P-106-480b"	Sep. 18, 2019	54274	TIGERAIR TAIWAN CO. LTD	2,884	11,536.00
"P-106-481b"	Sep. 20, 2019	54289	TIGERAIR TAIWAN CO. LTD	3,411	13,644.00
"P-106-482b"	Sep. 22, 2019	54305	TIGERAIR TAIWAN CO. LTD	1,192	4,768.00
"P-106-970b"	Sep. 20, 2019	54293	SCOOT TIGERAIR PTE LTD	2,581	10,324.00
"P-106-971b"	Sep. 21, 2019	54299	SCOOT TIGERAIR PTE LTD	1,836	7,344.00
"P-106-972b"	Sep. 22, 2019	54309	SCOOT TIGERAIR PTE LTD	1,076	4,304.00
"P-106-973b"	Sep. 23, 2019	54315	SCOOT TIGERAIR PTE LTD	4,272	17,088.00
"P-106-974b"	Sep. 25, 2019	54332	SCOOT TIGERAIR PTE LTD	2,160	8,640.00
"P-106-751b"	Sep. 25, 2019	54328	TIGERAIR TAIWAN CO. LTD	988	3,952.00

Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-752b"	Sep. 27, 2019	54344	TIGERAIR TAIWAN CO. LTD	1,526	6,104.00
"P-106-975b"	Sep. 27, 2019	54347	SCOOT TIGERAIR PTE LTD	5,233	20,932.00
"P-106-976b"	Sep. 28, 2019	54354	SCOOT TIGERAIR PTE LTD	2,037	8,148.00
"P-106-977b"	Sep. 29, 2019	54364	SCOOT TIGERAIR PTE LTD	4,252	17,008.00
"P-106-753b"	Sep. 29, 2019	54360	TIGERAIR TAIWAN CO. LTD	2,310	9,240.00
"P-106-2959b"	Jan. 8, 2020	0003265	SCOOT TIGERAIR PTE LTD	6,894	27,576.00
"P-106-2907b"	Jan. 8, 2020	0003269	TIGERAIR TAIWAN CO LTD	2,046	8,184.00
"P-106-2973b"	Jan. 10, 2020	0003282	TIGERAIR TAIWAN CO LTD	2,362	9,448.00
"P-106-2960b"	Jan. 10, 2020	0003278	SCOOT TIGERAIR PTE LTD	7,136	28,544.00
"P-106-2961b"	Jan. 11, 2020	0003288	SCOOT TIGERAIR PTE LTD	5,586	22,344.00
"P-106-2974b"	Jan. 12, 2020	0003296	TIGERAIR TAIWAN CO LTD	9,165	36,660.00
"P-106-2962b"	Jan. 12, 2020	0003292	SCOOT TIGERAIR PTE LTD	6,637	26,548.00
"P-106-3065b"	Jan. 13, 2020	0003299	SCOOT TIGERAIR PTE LTD	4,779	19,116.00
"P-106-3066b"	Jan. 15, 2020	0003311	SCOOT TIGERAIR PTE LTD	7,830	31,320.00
"P-106-2975b"	Jan. 15, 2020	0003315	TIGERAIR TAIWAN CO LTD	8,531	34,124.00
"P-106-2976b"	Jan. 17, 2020	0003328	TIGERAIR TAIWAN CO LTD	8,581	34,324.00
"P-106-3067b"	Jan. 17, 2020	0003324	SCOOT TIGERAIR PTE LTD	6,761	27,044.00
"P-106-3068b"	Jan. 18, 2020	0003334	SCOOT TIGERAIR PTE LTD	8,616	34,464.00
"P-106-3069b"	Jan. 19, 2020	0003338	SCOOT TIGERAIR PTE LTD	7,306	29,224.00
"P-106-2977b"	Jan. 19, 2020	3342	TIGERAIR TAIWAN CO. LTD	3,623	14,492.00
"P-106-3070b"	Jan. 20, 2020	3345	SCOOT TIGERAIR PTE LTD	3,795	15,180.00
"P-106-3071b"	Jan. 22, 2020	3356	SCOOT TIGERAIR PTE LTD	9,599	38,396.00
"P-106-3055b"	Jan. 22, 2020	3361	TIGERAIR TAIWAN CO. LTD	8,236	32,944.00
"P-106-3056b"	Jan. 24, 2020	3374	TIGERAIR TAIWAN CO. LTD	10,043	40,172.00
"P-106-3072b"	Jan. 24, 2020	3370	SCOOT TIGERAIR PTE LTD	8,736	34,944.00
"P-106-3073b"	Jan. 25, 2020	3379	SCOOT TIGERAIR PTE LTD	7,468	29,872.00
"P-106-3074b"	Jan. 26, 2020	3384	SCOOT TIGERAIR PTE LTD	8,622	34,488.00
"P-106-3057b"	Jan. 26, 2020	3388	TIGERAIR TAIWAN CO. LTD	10,963	43,852.00
"P-106-3087b"	Jan. 27, 2020	3391	SCOOT TIGERAIR PTE LTD	5,581	22,324.00
"P-106-3088b"	Jan. 29, 2020	3403	SCOOT TIGERAIR PTE LTD	3,688	14,752.00

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Exhibit	Date	ASR No.	Customer	Volume in Liters	Excise Tax Rate at ₱4.00
"P-106-3058b"	Jan. 29, 2020	3407	TIGERAIR TAIWAN CO. LTD	10,314	41,256.00
"P-106-3092b"	Jan. 31, 2020	3420	TIGERAIR TAIWAN CO. LTD	7,324	29,296.00
"P-106-3089b"	Jan. 31, 2020	3416	SCOOT TIGERAIR PTE LTD	3,621	14,484.00
"P-106-3152b"	Feb. 1, 2020	3426	SCOOT TIGERAIR PTE LTD	2,551	10,204.00
"P-106-3153b"	Feb. 2, 2020	3430	SCOOT TIGERAIR PTE LTD	1,615	6,460.00
"P-106-3111b"	Feb. 2, 2020	3435	TIGERAIR TAIWAN CO. LTD	6,683	26,732.00
"P-106-3154b"	Feb. 3, 2020	3437	SCOOT TIGERAIR PTE LTD	1,600	6,400.00
"P-106-3155b"	Feb. 5, 2020	3449	SCOOT TIGERAIR PTE LTD	5,986	23,944.00
"P-106-3112b"	Feb. 5, 2020	3453	TIGERAIR TAIWAN CO. LTD	5,128	20,512.00
"P-106-3156b"	Feb. 7, 2020	3462	SCOOT TIGERAIR PTE LTD	843	3,372.00
"P-106-3113b"	Feb. 7, 2020	3466	TIGERAIR TAIWAN CO. LTD	3,078	12,312.00
"P-106-3157b"	Feb. 8, 2020	3471	SCOOT TIGERAIR PTE LTD	3,937	15,748.00
"P-106-3158b"	Feb. 9, 2020	3476	SCOOT TIGERAIR PTE LTD	5,342	21,368.00
"P-106-3114b"	Feb. 9, 2020	3480	TIGERAIR TAIWAN CO. LTD	2,015	8,060.00
"P-106-3159b"	Feb. 10, 2020	3483	SCOOT TIGERAIR PTE LTD	1,838	7,352.00
"P-106-3160b"	Feb. 12, 2020	3494	SCOOT TIGERAIR PTE LTD	3,701	14,804.00
"P-106-3200b"	Feb. 12, 2020	3498	TIGERAIR TAIWAN CO. LTD	1,613	6,452.00
"P-106-3161b"	Feb. 14, 2020	7007	SCOOT TIGERAIR PTE LTD	2,665	10,660.00
"P-106-3201b"	Feb. 14, 2020	7011	TIGERAIR TAIWAN CO. LTD	1,724	6,896.00
"P-106-3248b"	Feb. 15, 2020	7016	SCOOT TIGERAIR PTE LTD	3,314	13,256.00
"P-106-3249b"	Feb. 16, 2020	7021	SCOOT TIGERAIR PTE LTD	3,443	13,772.00
"P-106-3250b"	Feb. 17, 2020	7027	SCOOT TIGERAIR PTE LTD	6,194	24,776.00
"P-106-3251b"	Feb. 19, 2020	7039	SCOOT TIGERAIR PTE LTD	3,417	13,668.00
"P-106-3252b"	Feb. 21, 2020	7051	SCOOT TIGERAIR PTE LTD	4,654	18,616.00
"P-106-3253b"	Feb. 22, 2020	7060	SCOOT TIGERAIR PTE LTD	3,895	15,580.00
"P-106-3254b"	Feb. 23, 2020	7064	SCOOT TIGERAIR PTE LTD	3,809	15,236.00
"P-106-3255b"	Feb. 24, 2020	7070	SCOOT TIGERAIR PTE LTD	2,303	9,212.00
"P-106-3256b"	Feb. 26, 2020	7083	SCOOT TIGERAIR PTE LTD	6,402	25,608.00
"P-106-3257b"	Feb. 28, 2020	7095	SCOOT TIGERAIR PTE LTD	3,389	13,556.00
"P-106-3258b"	Feb. 29, 2020	7103	SCOOT TIGERAIR PTE LTD	5,230	20,920.00

Exhibit	**Date**	**ASR No.**	**Customer**	**Volume in Liters**	**Excise Tax Rate at ₱4.00**
"P-106-3320b"	Mar. 1, 2020	7108	SCOOT TIGERAIR PTE LTD	2,749	10,996.00
"P-106-3321b"	Mar. 2, 2020	7114	SCOOT TIGERAIR PTE LTD	2,691	10,764.00
"P-106-3322b"	Mar. 4, 2020	7124	SCOOT TIGERAIR PTE LTD	4,208	16,832.00
"P-106-3323b"	Mar. 6, 2020	7134	SCOOT TIGERAIR PTE LTD	1,742	6,968.00
"P-106-3324b"	Mar. 7, 2020	7140	SCOOT TIGERAIR PTE LTD	1,547	6,188.00
"P-106-3325b"	Mar. 8, 2020	7145	SCOOT TIGERAIR PTE LTD	2,971	11,884.00
"P-106-3326b"	Mar. 9, 2020	7150	SCOOT TIGERAIR PTE LTD	1,693	6,772.00
"P-106-3327b"	Mar. 11, 2020	7159	SCOOT TIGERAIR PTE LTD	2,199	8,796.00
"P-106-3328b"	Mar. 13, 2020	7168	SCOOT TIGERAIR PTE LTD	1,433	5,732.00
"P-106-3329b"	Mar. 14, 2020	7175	SCOOT TIGERAIR PTE LTD	3,083	12,332.00
"P-106-3330b"	Mar. 15, 2020	7178	SCOOT TIGERAIR PTE LTD	2,583	10,332.00
"P-106-3376b"	Mar. 16, 2020	7183	SCOOT TIGERAIR PTE LTD	1,767	7,068.00
"P-106-3377b"	Mar. 18, 2020	7190	SCOOT TIGERAIR PTE LTD	2,111	8,444.00
"P-106-3378b"	Mar. 20, 2020	7197	SCOOT TIGERAIR PTE LTD	2,577	10,308.00
			Sub-total	***359,324***	***₱ 1,437,296.00***
			Grand Total	**5,893,246**	**₱23,572,984.00**

In sum, petitioner sufficiently proved that the excise taxes it paid for the imported and locally manufactured Jet A-1 fuel and subsequently sold to tax-exempt international air carriers were erroneous, and thus, refundable, pursuant to Sections 204 and 229 of the NIRC of 1997, as amended, but only in the reduced amount of **₱207,765,676.00**, computed as follows:

Particulars	**Volume in Liters**	**Amount of Excise Taxes Paid at ₱4.00**
Volume/Amount of Excise Tax Claim per Petition for Review	57,834,665	₱ 231,338,660.00
Less: Sales of Jet A-1 fuel to international airlines with valid FACP but sold from TOGRI on September 2019 and January to August 2020	5,028,015	(20,112,060.00)
Sales made to international air carriers without valid FACP	505,907	(2,023,628.00)
Sales of Jet A-1 fuel sold to airlines without valid FACP and sold from TOGRI on	359,324	(1,437,296.00)

September 2019 and January to August 2020		
Volume/ Amount of Refundable Excise Taxes	**51,941,419**	**₱207,765,676.00**

WHEREFORE, in light of the foregoing, the instant *Petition for Review* is **PARTIALLY GRANTED**.

Accordingly, respondent is **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the amount of **₱207,765,676.00**, representing excise taxes paid from August 2019 to January 2020 on Jet A-1 fuel sold to international air carriers for use or consumption outside the Philippines during the period from September 2019 to August 2020.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

On Leave
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice