REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

EDC BURGOS WIND POWER CORPORATION, *Petitioner,*	**CTA CASE NO. 9446 (CTA EB No. 2548)**
	Members:
-versus-	**RINGPIS-LIBAN**, *Chairperson,* **MODESTO-SAN PEDRO**, *and* **FERRER-FLORES**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAY 19 2025 3:16 p.m.

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DECISION

RINGPIS-LIBAN, *J.*:

THE CASE

This is a remanded case for the determination of the refundable/creditable amount due to petitioner EDC Burgos Wind Power Corporation, pursuant to this Court *En Banc's* Amended Decision dated January 31, 2024 in CTA EB No. 2548.[1]

ANTECEDENTS

Petitioner filed the present *Petition for Review* on August 26, 2016 before this Court,[2] praying that judgment be rendered ordering respondent to refund or issue in favor of petitioner a tax credit certificate in the amount of ₱33,903,404.70, representing its unutilized input value-added tax (VAT) for the 1st and 2nd quarters of calendar year (CY) 2014.

[1] Docket – Vol. 4, pp. 1597 to 1607.
[2] Docket – Vol. 1, pp. 10 to 19.

On March 12, 2021, this Court, promulgated its Decision,[3] denying petitioner's *Petition for Review*, the dispositive portion of which reads:

> "**WHEREFORE**, in light of the foregoing considerations, the instant Petition for Review is **DENIED** for lack of merit.
>
> **SO ORDERED**."

Thereafter, on June 4, 2021, petitioner filed its *Motion for Reconsideration (RE: Decision Dated March 12, 2021)*,[4] with respondent's *Opposition (Re: Motion for Reconsideration of the Decision dated 12 March 2021)* filed on June 25, 2021.[5]

In the Resolution dated October 28, 2021,[6] the Court denied petitioner's *Motion for Reconsideration* for lack of merit.

Consequently, petitioner filed a *Petition for Review* with the Court *En Banc* on December 20, 2021.[7] Respondent filed a *Comment (Re: Petition for Review)* on April 1, 2022.[8]

On June 2, 2023, the Court *En Banc* rendered its Decision,[9] the dispositive portion of which reads:

> "**WHEREFORE**, premises considered, the *Petition* for Review is **DENIED**.
>
> Accordingly, the Decision dated March 12, 2021 and the Resolution dated October 28, 2021 of the Court in Division are **AFFIRMED** with **MODIFICATION** as to the requirement of securing a COE from the DOE is concerned.
>
> **SO ORDERED**."

Petitioner then filed its *Motion for Reconsideration (Re: Decision dated June 2, 2023)* with the Court *En Banc* on June 20, 2023,[10] to which respondent filed his *Opposition (Re: Motion for Reconsideration of the Decision dated 2 June 2023)* on August 9, 2023.[11]

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[3] Docket – Vol. 3, pp. 1325 to 1347.
[4] Docket – Vol. 3, pp. 1348 to 1388.
[5] Docket – Vol. 3, pp. 1392 to 1397.
[6] Docket – Vol. 3, pp. 1400 to 1410.
[7] Docket – Vol. 4, pp. 1416 to 1460.
[8] Docket – Vol. 4, pp. 1506 to 1511.
[9] Docket – Vol. 4, pp. 1517 to 1538.
[10] Docket – Vol. 4, pp. 1546 to 1580.
[11] Docket – Vol. 4, pp. 1587 to 1593.

The Court *En Banc* later granted petitioner's *Motion for Reconsideration* in its Amended Decision dated January 31, 2024,[12] the dispositive portion of which states:

> "**WHEREFORE**, premises considered, petitioner's *Motion for Reconsideration (Re: Decision dated June 2, 2023)* is **GRANTED**.
>
> Accordingly, the dispositive portion of the Court's Decision dated June 2, 2023 in CTA *EB* No. 2548 is **AMENDED** as follows:
>
>> **WHEREFORE**, premises considered, the Petition for Review is **GRANTED**. The Decision dated March 12, 2021 and the Resolution dated October 28, 2021 of the Court in Division are **VACATED** and **SET ASIDE**.
>>
>> Accordingly, let this case be **REMANDED** to the Court's Third Division for determination of the refund due to petitioner, if any.
>>
>> **SO ORDERED.**
>
> **SO ORDERED.**"

In the Resolution dated April 1, 2024,[13] the Court required the parties to submit within a period of five (5) days from notice their respective *Manifestations* informing the Court of any supervening event which may have transpired that would affect the final resolution of the present case.

On April 8, 2024, petitioner filed its *Manifestation (Re: Resolution dated April 1, 2024)*.[14] Respondent, however, failed to file a *Manifestation*.[15]

In the Resolution dated May 30, 2024,[16] this Court submitted the case for decision for determination of the refund due to petitioner.

THE COURT'S RULING

The present *Petition for Review* is partly meritorious.

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[12] Docket – Vol. 4, pp. 1597 to 1607.
[13] Docket – Vol. 4, pp. 1637 to 1638.
[14] Docket – Vol. 4, pp. 1639 to 1640.
[15] Records Verification Report dated May 2, 2024 issued by the Judicial Records Division of this Court, Docket – Vol. 4, p. 1645.
[16] Docket – Vol. 4, pp. 1643 to 1644.

Requisites for the grant of the refund or issuance of a tax credit certificate under the law.

Section 112 of the National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act (RA) No. 9337,[17] provides as follows:

> "SEC. 112. *Refunds or Tax Credits of Input Tax.* —
>
> (A) *Zero-rated or Effectively Zero-rated Sales.* — Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: *Provided, however,* That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): *Provided, further,* That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally,* That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.
>
> xxx xxx xxx
>
> (C) *Period within which Refund or Tax Credit of Input Taxes shall be Made.* — In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.
>
> In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty-day period, appeal the decision or the unacted claim with the Court of Tax Appeals."

Pursuant to the foregoing provisions, jurisprudence has laid down certain requisites which must be complied with by the taxpayer-applicant to successfully obtain a credit/refund of input VAT. Said requisites are classified into certain categories, to wit:

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[17] AN ACT AMENDING SECTIONS 27, 28, 34, 106, 107, 108, 109, 110, 111, 112, 113, 114, 116, 117, 119, 121, 148, 151, 236, 237 AND 288 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

Timeliness of the filing of the administrative and judicial claims:

1. the claim is filed with the BIR within two (2) years after the close of the taxable quarter when the sales were made;[18]

2. in case of full or partial denial of the refund claim, or the failure on the part of the Commissioner to act on the said claim within a period of 120 days from the date of submission of complete documents in support of the application, the judicial claim must be filed with this Court, within 30 days from receipt of the decision or after the expiration of the said 120-day period;[19]

Taxpayer's registration with the BIR:

3. the taxpayer is a VAT-registered person;[20]

Taxpayer's output VAT:

4. the taxpayer is engaged in zero-rated or effectively zero-rated sales;[21]

5. for zero-rated sales under Sections 106(A)(2)(a)(1), (2) and (b); and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with the *Bangko Sentral ng Pilipinas* (BSP) rules and regulations;[22]

Taxpayer's input VAT being refunded:

6. the input taxes are not transitional input taxes;[23]

7. the input taxes are due or paid;[24]

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

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

[20] *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue,* supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue,* supra; and *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue,* supra.

[21] *Id.*

[22] *Id.*

[23] *Id.*

[24] *Id.*

8. the input taxes claimed are attributable to zero-rated or effectively zero-rated sales. However, where there are both zero-rated or effectively zero-rated sales and taxable or exempt sales, and the input taxes cannot be directly and entirely attributable to any of these sales, the input taxes shall be proportionately allocated on the basis of sales volume;[25] and

9. the input taxes have not been applied against output taxes during and in the succeeding quarters.[26]

Relative thereto, it must be emphasized that in cases filed before this Court, which are litigated *de novo*, party-litigants must prove every minute aspect of their case.[27] Thus, petitioner must show compliance with each of the foregoing requisites.

In the Court's Decision dated March 12, 2021, it was already ruled that petitioner is compliant with the *first*, *second*, and *third* requisites, and the same remained undisputed, the Court's determination, at this juncture, would start on the *fourth* requisite, consistent with this Court *En Banc*'s Amended Decision dated January 31, 2024 in CTA EB No. 2548.

Petitioner had zero-rated sales/receipts for the 1st quarter of CY 2015 but only in the amount ₱384,390,069.13.

The *fourth* and *fifth* requisites respectively require that the taxpayer is engaged in zero-rated or effectively zero-rated sales; and that for zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b); and 108(B)(1) and (2) of the NIRC of 1997, as amended, the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with BSP rules and regulations.

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25 *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue,* supra; and *San Roque Power Corporation vs. Commissioner of Internal Revenue,* supra.

26 *Intel Technology Philippines, Inc. vs. Commissioner of Internal Revenue,* supra; *San Roque Power Corporation vs. Commissioner of Internal Revenue,* supra; and *AT&T Communications Services Philippines, Inc. vs. Commissioner of Internal Revenue,* supra.

27 *Edison (Bataan) Cogeneration Corporation vs. Commissioner of Internal Revenue, et seq.,* G.R. Nos. 201665 and 201668, August 30, 2017; *Commissioner of Internal Revenue vs. Philippine National Bank,* G.R. No. 180290, September 29, 2014; *Commissioner of Internal Revenue vs. United Salvage and Towage (Phils.), Inc.,* G.R. No. 197515, July 2, 2014; *Dizon vs. Court of Tax Appeals, et al.,* G.R. No. 140944, April 30, 2008; *Atlas Consolidated Mining and Development Corporation vs. Commissioner of Internal Revenue,* G.R. No. 145526, March 16, 2007; and *Commissioner of Internal Revenue vs. Manila Mining Corporation,* G.R. No. 153204, August 31, 2005.

In its Amended Quarterly VAT Return for the 1st quarter of CY 2015,[28] petitioner's total declared sales/receipts amounted to ₱384,474,309.49 which consisted solely of zero-rated sales/receipts.

Petitioner argues that since its sales pertain to energy generated through wind, a renewable source of energy, the same shall be considered zero-rated, pursuant to Section 108(B)(7) of the NIRC of 1997.

Section 108(A) of the NIRC of 1997, as amended by RA No. 9337, reads, in part, as follows:

> "SEC. 108. *Value-added Tax on Sale of Services and Use or Lease of Properties.* –
>
> (A) *Rate and Base of Tax.* – **There shall be levied, assessed and collected, a value-added tax equivalent to ten percent (10%) of gross receipts derived from the sale or exchange of services,** including the use or lease of properties: *Provided,* That the President, upon recommendation of the Secretary of Finance, shall, effective January 1, 2006, raise the rate of value-added tax to twelve percent (12%), after any of the following conditions has been satisfied:
>
> xxx xxx xxx
>
> The phrase ***'sale or exchange of services'*** means the performance of all kinds of services in the Philippines for others for a fee, remuneration or consideration, including...**sales of electricity by generation companies, transmission, and distribution companies**; xxx." *(Emphases and italics added)*

Based on the foregoing provision and since the sale of electricity by generation, transmission, and distribution companies falls under the purview of the phrase *"sale or exchange of service"*, such sale is generally subject to the 12% VAT rate.

However, Section 108(B)(7) of the NIRC of 1997, as amended by RA No. 9337, provides, *inter alia*, that **the sale of power <u>generated through renewable sources of energy, such as wind</u>, may be subjected to the zero percent (0%) VAT**:

> "SEC. 108. *Value-added Tax on Sale of Services and Use or Lease of Properties.* –
>
> xxx xxx xxx
>
> (B) *Transactions Subject to Zero Percent (0%) Rate.* – **The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:**

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[28] Exhibit "P-9-c", Docket – Vol. 2, pp. 964 to 965.

xxx xxx xxx

(7) **Sale of power or fuel generated through renewable sources of energy such as, but not limited to**, biomass, solar, **wind**, hydropower, geothermal, ocean energy, and other emerging energy sources using technologies such as fuel cells and hydrogen fuels." *(Emphases added)*

To implement the foregoing provision, Section 4.108-3(f) of RR No. 16-2005, as amended by RR No. 4-2007, provides:

"SEC. 4.108-3. *Definitions and Specifics Rules on Selected Services.* –

xxx xxx xxx

(f) Sale of electricity by generation, transmission, and distribution companies shall be subject to twelve percent (12%) VAT on their gross receipts starting Feb. 1, 2006; *Provided*, that **sale of power or fuel generated through renewable sources of energy such as, but not limited to,** biomass, solar, **wind**, hydropower, geothermal, ocean energy, and other emerging energy sources using technologies such as fuel cells and hydrogen fuels **shall be subject to 0% VAT.**

xxx xxx xxx." *(Emphases and underscoring added)*

Relative thereto, Section 15(g) of RA No. 9513 provides:

"SEC. 15. *Incentives for Renewable Energy Projects and Activities.* – RE Developers of renewable energy facilities, including hybrid systems, in proportion to and to the extent of the RE component, for both power and non-power applications, **as duly certified by the DOE**, in consultation with the BOI, shall be entitled to the following incentives:

xxx xxx xxx

(g) Zero Percent Value-Added Tax Rate – **The sale of fuel or power generated from renewable sources of energy such as, but not limited to**, biomass, solar, **wind**, hydropower, geothermal, ocean energy and other emerging energy sources using technologies such as fuel cells and hydrogen fuels, shall be subject to zero percent (0%) value-added tax (VAT), pursuant to the National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act No. 9337." *(Emphases added)*

Reading the above provisions together, the entitlement to VAT zero-rating shall *not* be limited only to petitioner's compliance with Section 108(B)(7), which requires that there is a sale of power or fuel generated through or from renewable sources of energy, and that the sale of such service is performed in the Philippines by a VAT-registered person.

Petitioner must further comply with Section 15(g), which mandates a certification by the DOE, in consultation with the Board of Investments. Thus, to be entitled to VAT zero-rating under Section 108(B)(7), mere compliance with the requirements thereunder will *not* suffice; petitioner must also comply with the conditions set forth under Section 15(g).

Relative to Section 15(g), Sections 25 and 26 of RA No. 9513 read:

> "SEC. 25. *Registration of RE Developers and Local Manufacturers, Fabricators and Suppliers of Locally-Produced Renewable Energy Equipment.* – RE Developers and local manufacturers, fabricators and suppliers of locally-produced renewable energy equipment shall register with the DOE, through the Renewable Energy Management Bureau. **Upon registration, <u>a certification shall be issued to each RE Developer</u>** and local manufacturer, fabricator and supplier of locally-produced renewable energy equipment **<u>to serve as the basis of their entitlement to incentives</u> provided under Chapter VII of this Act.**
>
> SEC. 26. *Certification from the Department of Energy (DOE).* – **All certifications required to qualify RE developers to avail of the incentives provided for under this Act shall be issued by the DOE through the Renewable Energy Management Bureau.**
>
> xxx xxx xxx." *(Emphases and underscoring added)*

Thus, Section 15 of RA No. 9513 states that RE Developers pertain to those which are duly certified by the DOE. Moreover, Sections 25 and 26 of the same law provide that RE Developers, *inter alia*, who register with the DOE shall be issued a certification by the Renewable Energy Management Bureau. This certification shall serve as basis for RE Developers to avail of the incentives identified under RA No. 9513, including VAT at zero rate.

In this case, petitioner was able to present its Certificate of Registration No. WESC 2009-09-004 dated February 4, 2011 issued by the DOE, certifying that it is an RE Developer of Wind Energy Resources located in the Municipality of Burgos, Province of Ilocos Norte.[29]

Petitioner was also submitted its BOI Certificate of Registration No. 2011-135 dated June 29, 2011 certifying that it is a New Renewable Energy Developer of an 86 MW Wind Energy Power Generation Project (Burgos, Ilocos Norte) under RA No. 9513, together with its "SPECIFIC TERMS AND CONDITIONS" and "GENERAL TERMS AND CONDITIONS."[30]

[29] Exhibit "P-3", Docket – Vol. 2, p. 920.
[30] Exhibit "P-4", Docket – Vol. 2, pp. 921 to 930.

As held by the Court *En Banc*, because petitioner's VAT refund claim is based on Section 15(g) of RA No. 9513, in relation to Section 108(B)(7) of the NIRC of 1997, as amended, and implemented by Revenue Regulations (RR) No. 7-2022, it cannot be required to comply with the requirements under RA No. 9136 (EPIRA) and the related provisions of RR No. 16-2005, particularly the requirement to secure a Certificate of Compliance (COC) from the ERC.

The Court *En Banc* also ruled that the Certificate of Endorsement is not a requirement for an RE Developer, like petitioner, in order to reap the benefits of VAT zero-rating under Section 108(B)(7) of the NIRC of 1997, as amended, in relation to Section 15(g) of RA No. 9513.

In any event, petitioner must still comply with the pertinent invoicing requirements, containing all the required information pursuant to Section 113(A) and (B) of the NIRC of 1997, as amended, to wit:

> "SEC. 113. *Invoicing and Accounting Requirements for VAT-registered Persons.* —
>
> (A) *Invoicing Requirements.* — A VAT-registered person shall issue:
>
> (1) A VAT invoice for every sale, barter or exchange of goods or properties; and
>
> (2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.
>
> (B) *Information Contained in the VAT Invoice or VAT Official Receipt.* — The following information shall be indicated in the VAT invoice or VAT official receipt:
>
> (1) A statement that the seller is a VAT-registered person, followed by his Taxpayer's Identification Number (TIN);
>
> (2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided*, That:
>
> (a) The amount of the tax shall be shown as a separate item in the invoice or receipt;
>
> (b) If the sale is exempt from value-added tax, the term **'VAT-exempt sale'** shall be written or printed prominently on the invoice or receipt;
>
> (c) If the sale is subject to zero percent (0%) value-added tax, the term **'zero-rated sale'** shall be written or printed prominently on the invoice or receipt;

(d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the value-added tax on each portion of the sale shall be shown on the invoice or receipt: *Provided*, That the seller may issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.

(3) The date of transaction, quantity, unit cost and description of the goods or properties or nature of the service; and

(4) In the case of sales in the amount of One thousand pesos (P1,000) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and Taxpayer Identification Number (TIN) of the purchaser, customer or client."

The foregoing provisions are further implemented by Section 4.113-1 (A) and (B) of RR No. 16-2005, as amended, to wit:

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

(A) A VAT-registered person shall issue:

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

(2) A VAT official receipt for every lease of goods or properties, and for every sale, barter or exchange of services.

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

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

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

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

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

(a) The amount of tax shall be shown as a separate item in the invoice or receipt;

(b) If the sale is exempt from VAT, the term 'VAT-exempt sale' shall be written or printed prominently on the invoice or receipt;

> (c) If the sale is subject to zero percent (0%) VAT, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt;
>
> (d) If the sale involves goods, properties or services some of which are subject to and some of which are VAT zero-rated or VAT-exempt, the invoice or receipt shall clearly indicate the break-down of the sale price between its taxable, exempt and zero-rated components, and the calculation of the VAT on each portion of the sale shall be shown on the invoice or receipt. The seller has the option to issue separate invoices or receipts for the taxable, exempt, and zero-rated components of the sale.
>
> (3) In the case of sales in the amount of one thousand pesos (P1,000.00) or more where the sale or transfer is made to a VAT-registered person, the name, business style, if any, address and TIN of the purchaser, customer or client, shall be indicated in addition to the information required in (1) and (2) of this Section."

Apart from the requirements above, the sales invoices (SIs) and official receipts (ORs) must also be duly registered with the BIR as prescribed under Section 237, in relation to Section 238 of the NIRC of 1997, as amended:

> "SEC. 237. *Issuance of Receipts or Sales or Commercial Invoices.* — All persons subject to an internal revenue tax shall, for each sale or transfer of merchandise or for services rendered valued at Twenty-five pesos (P25.00) or more, issue duly registered receipts or sale or commercial invoices, prepared at least in duplicate, showing the date of transaction, quantity, unit cost and description of merchandise or nature of service: x x x
>
> xxx xxx xxx
>
> SEC. 238. *Printing of Receipts or Sales or Commercial Invoices.* — All persons who are engaged in business shall secure from the Bureau of Internal Revenue an authority to print receipts or sales or commercial invoices before a printer can print the same.
>
> No authority to print receipts or sales or commercial invoices shall be granted unless the receipts or invoices to be printed are serially numbered and shall show, among other things, the name, business style, Taxpayer Identification Number (TIN) and business address of the person or entity to use the same, and such other information that may be required by rules and regulations to be promulgated by the Secretary of Finance, upon recommendation of the Commissioner."

In this case, petitioner presented the ORs it issued to Philippine Electricity Marketing Corporation (PEMC) for the ₱384,474,309.49 receipts from sales of electricity generated through renewable energy, *i.e.*, wind, for the 1st quarter of CY 2015.[31] Upon examination thereof, the Court, however, finds that petitioner's claimed zero-rated sales/receipts in the amount of ₱84,240.36 should be *denied* because the same was *not* written in the blank/space provided for "VAT Zero Rated Sales" in the supporting OR.[32] Thus, only the remaining claimed zero-rated sales/receipts amounting to ₱384,390,069.13 is supported by Ors, which are compliant with the invoicing requirements under the law and regulations.

Out of the ₱384,474,309.49 zero-rated sales/receipts declared by petitioner for the 1st quarter of CY 2015, only the amount of ₱384,390,069.13 represents its valid zero-rated sales/receipts, hence, partially satisfying the *fourth* requisite.

Parenthetically, petitioner need not comply with the *fifth* requisite, since its VAT zero rating was made pursuant to Section 108(B)(7) of the NIRC of 1997, as amended, and *not* under Sections 106(A)(2)(a)(1), (2) and (b); and 108(B)(1) and (2), of the same Code.

The input VAT being claimed do not appear to be transitional input taxes.

Section 111(A) of the NIRC of 1997, as amended, provides:

> "SEC. 111. *Transitional/Presumptive Input Tax Credits.* –
>
> (A) *Transitional Input Tax Credits.* – A person who becomes liable to value-added tax or any person who elects to be a VAT-registered person shall, subject to the filing of an inventory according to the rules and regulations prescribed by the Secretary of Finance, upon recommendation of the Commissioner, be allowed input tax on his beginning inventory of goods, materials and supplies equivalent to two percent (2%) of the value of such inventory or the actual value-added tax paid on such goods, materials and supplies, whichever is higher, which shall be creditable against the output tax."

Transitional input tax credit operates to benefit newly VAT-registered persons, whether or not they previously paid taxes in the acquisitions of their beginning inventory of goods, materials and supplies. During the period of transition from non-VAT to VAT status, the transitional input tax credit serves to alleviate the impact of the VAT on the taxpayer.[33]

[31] Exhibits "P-11-1" to "P-11-30", Docket – Vol. 2, pp. 967 to 996, summarized in Exhibit "P-10", Docket – Vol. 2, pp. 966.
[32] Exhibit "P-11-9", Docket – Vol. 2, p. 975.
[33] *Fort Bonifacio Development Corporation vs. Commissioner of Internal Revenue, et al., et seq.*, G.R. Nos. 158885 and 170680, April 2, 2009.

Since there is no showing that the subject input VAT are transitional input VAT, petitioner has complied with the *sixth* requisite for the grant of an input VAT refund.

Petitioner had input taxes due or paid but only in the amount of ₱3,115,271.00.

For the 1st and 2nd quarters of CY 2014, petitioner allegedly paid input taxes on its domestic purchases of goods and services, importation of non-capital goods and on payments for services rendered by non-residents in the aggregate amount of ₱33,903,404.70, broken down as follows:[34]

Taxable Quarter	Unutilized Input Tax				Total Input Tax Claim
	Domestic Purchases of Goods	Importation of Goods other than Capital Goods	Domestic Purchase of Services	Services Rendered by Nou-residents	
1st	₱ 39,375.00		₱ 10,658,397.22	₱ 601,044.51	₱ 11,298,816.73
2nd		₱ 3,221,357.00	19,383,230.97		22,604,587.97
Total	**₱ 39,375.00**	**₱ 3,221,357.00**	**₱ 30,041,628.19**	**₱ 601,044.51**	**₱ 33,903,404.70**

Petitioner states that these input taxes are attributable to its zero-rated sales of electricity power generated from renewable sources of energy.[35] In this regard, Section 15(g) of RA No. 9513 declares that an RE Developer's purchases of local supply of goods, properties, and services needed for the development, construction and installation of its plant facilities and the whole process of exploring and developing renewable energy sources up to its conversion into power, including, but not limited to, the services performed by subcontractors and/or contractors, shall be entitled zero percent (0%) VAT:

> "CHAPTER VII
> GENERAL INCENTIVES
>
> Section 15. *Incentives for Renewable Energy Projects and Activities.* - **RE developers of renewable energy facilities**, including hybrid systems, in proportion to and to the extent of the RE component, for both power and non-power applications, **as duly certified by the DOE, in consultation with the BOI, shall be entitled to the following incentives**:
>
> xxx xxx xxx
>
> (g) Zero Percent Value-Added Tax Rate. – xxx

[34] Par. 9, petitioner's *Memorandum*, Docket – Vol. 3, p. 1295.
[35] Par. 48, petitioner's *Memorandum*, Docket – Vol. 3, p. 1302.

> **All RE Developers shall be entitled to zero-rated value added tax on its purchases of local supply of goods, properties and services needed for the development, construction and installation of its plant facilities.**
>
> **This provision shall also apply to the whole process of exploring and developing renewable energy sources up to its conversion into power, including but not limited to the services performed by subcontractors and/or contractors.**" *(Emphases added)*

Being an RE developer, petitioner is entitled to zero-rated purchases from its local suppliers of goods, properties and services needed for the development, construction, and installation of its plant facilities and for the whole process of exploration and development of RE sources up to its conversion into power.

As such, petitioner should not have paid the claimed input taxes of ₱39,375.00 and ₱30,041,628.19 on its local purchases of goods and services, respectively. Hence, petitioner cannot be entitled to claim a tax refund or credit on the said purchases. If petitioner had actually paid the corresponding input taxes of ₱39,375.00 and ₱30,041,628.19, petitioner's proper recourse is not against the BIR but against the seller who had erroneously shifted to it the output VAT. This is in line with the Supreme Court ruling in the analogous case of *Coral Bay Nickel Corporation vs. Commissioner of Internal Revenue* (*Coral Bay*),[36] wherein the Supreme Court found that the taxpayer is a domestic corporation registered with Philippine Economic Zone Authority (PEZA) as an Ecozone Export Enterprise whose purchases were subject to zero-percent VAT under Revenue Memorandum Circular No. 74-99 consistent with the Cross Border Doctrine and the Destination Principle of the Philippine VAT System. The Supreme Court held, therefore, that the taxpayer was not entitled to file a claim for refund of input VAT:

> "The petitioner's principal office was located in Barangay Rio Tuba, Bataraza, Palawan. Its plant site was specifically located inside the Rio Tuba Export Processing Zone — a special economic zone (ECOZONE) created by Proclamation No. 304, Series of 2002, in relation to Republic Act No. 7916. **As such, the purchases of goods and services by the petitioner that were destined for consumption within the ECOZONE should be free of VAT; hence, no input VAT should then be paid on such purchases, rendering the petitioner not entitled to claim a tax refund or credit. Verily, if the petitioner had paid the input VAT, the CTA was correct in holding that the petitioner's proper recourse was not against the Government but against the seller who had shifted to it the output VAT following RMC No. 42-03**, which provides:
>
>> In case the supplier alleges that it reported such sale as a taxable sale, the substantiation of remittance of

[36] G.R. No. 190506, June 13, 2016.

> the output taxes of the seller (input taxes of the exporter-buyer) can only be established upon the thorough audit of the suppliers' VAT returns and corresponding books and records. It is, therefore, imperative that the processing office recommends to the concerned BIR Office the audit of the records of the seller."
>
> In the meantime, the claim for input tax credit by the exporter-buyer should be denied without prejudice to the claimant's right to seek reimbursement of the VAT paid, if any, from its supplier." *(Emphasis added)*

In the recent case of *Hedcor, Inc. vs. Commissioner of Internal Revenue*,[37] the Supreme Court emphasized the applicability the above-quoted ruling in the *Coral Bay* case to RE Developers, such as petitioner:

> "In *Contex Corp. v. Commissioner of Internal Revenue* (*Contex Corp.*),[38] the Court held that where a taxpayer should not have been liable for the VAT erroneously passed on to it by its supplier—since the same was a zero-rated sale on the part of the said supplier, and a zero-rated purchase on the part of the taxpayer—it is the supplier, and not the taxpayer, who is the proper party to claim such VAT refund.
>
> This is further explained in *Coral Bay*—the case cited by the CTA Division and EB—where the Court held that '[w]e should also take into consideration the nature of VAT as an indirect tax. Although the seller is statutorily liable for the payment of VAT, the amount of the tax is allowed to be shifted or passed on to the buyer. However, reporting and remittance of the VAT paid to the BIR remained to be the seller/supplier's obligation. Hence, the proper party to seek the tax refund or credit should be the suppliers[.]'
>
> **Although the foregoing cases involved entities situated in freeports and ecozones, the same principle may be applied to RE developers who are similarly situated. Like entities within the ecozones, the sale of suppliers to RE developers may be zero-rated sales (from the point of view of the supplier) and zero-rated purchases (from the point of view of the RE developer).**
>
> **Thus, following *Contex Corp.* and *Coral Bay*, if the taxpayer with zero-rated purchases—<u>such as RE developers</u> or entities within ecozones—mistakenly pays input VAT on its purchases, the proper recourse of the said taxpayer is not to file an administrative or judicial claim for refund under Section 112, but to claim *reimbursement* from its suppliers of goods and services who mistakenly shifted output VAT.**" *(Emphases and underscoring added)*

On the other hand, petitioner's importation of non-capital goods and purchases of services rendered by non-residents are not covered by the VAT zero-rating incentive under Section 15(g) of RA No. 9513, thus, the

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[37] G.R. No. 250313, July 22, 2024.
[38] 477 Phi. 442 (2004) [Per J. Quisumbing, Second Division].

alleged input VAT payment thereon in the respective amounts of ₱3,221,357.00 and ₱601,044.51 may be claimed as tax refund/credit. However, the said input VAT must still be duly substantiated by supporting documents prescribed under Section 4.110-8 of RR No. 16-2005, as amended, to wit:

> "**SEC. 4.110-8.** ***Substantiation of Input Tax Credits.*** —
>
> (a) Input taxes for the importation of goods or the domestic purchase of goods, properties or services is made in the course of trade or business, whether such input taxes shall be credited against zero-rated sale, non-zero-rated sales, or subjected to the 5% Final Withholding VAT, must be substantiated and supported by the following documents, and must be reported in the information returns required to be submitted to the Bureau:
>
> (1) **For the importation of goods — import entry or other equivalent document showing actual payment of VAT on the imported goods.**
>
> xxx xxx xxx
>
> (d) **Input tax from payments made to non-residents (such as for services, rentals and royalties) shall be supported by a copy of the Monthly Remittance Return of Value Added Tax Withheld (BIR Form 1600) filed by the resident payor in behalf of the non-resident evidencing remittance of VAT due which was withheld by the payor.**" *(Emphases added)*

With regard to the ₱3,221,357.00 input VAT claim pertaining to petitioner's importation of goods other than capital goods, petitioner presented a Certification from the Bureau of Customs (BOC) dated August 7, 2017[39] certifying that according to their records on file, the following were verified, issued to petitioner and the corresponding taxes and other charges were found collected and remitted to the Bureau of Treasury:

Entry No.	Date Collected	Date Remitted	Amount
2014 P02B C 1556	January 8, 2014	January 9, 2014	₱2,772,453.00
2014 P02B C 25692	February 11, 2014	February 12, 2014	₱348,155.00

Petitioner presented also the corresponding Single Administrative Documents (SAD),[40] which disclosed that the VAT paid by petitioner for the said importations amounted only to ₱3,115,271.00, and not ₱3,221,357.00 as claimed by petitioner, as shown below:

[39] Exhibit "P-133", Docket – Vol. 3, p. 1144.
[40] Exhibits "P-134" and "P-135", Docket – Vol. 3, pp. 1145 to 1146 and 1149, respectively.

SAD (Exhibit No.)	VAT	CSF	Total Fees	Total Assessment Per SAD
"P-134"[41]	₱ 2,768,567.00	₱ 2,886.00	₱ 1,000.00	**₱ 2,772,453.00**
"P-135"[42]	346,704.00	451.00	1,000.00	**348,155.00**
	₱ 3,115,271.00	₱ 3,337.00	₱ 2,000.00	₱ 3,120,608.00

Accordingly, the unsupported input VAT claim on importation in the amount of ₱106,086.00 (₱3,221,357.00 less ₱3,115,271.00) must be *denied.*

As to the claimed ₱601,044.51 VAT withheld on payments of services rendered by non-residents, petitioner presented the corresponding *Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld* (BIR Form No. 1600) for the months of January 2014[43] and March 2014.[44] However, the Court noted that these BIR Forms No. 1600 do *not* have Payment Confirmation Receipts. Thus, the Court *cannot* ascertain the actual amount and date of remittance to the BIR of the claimed VAT withheld. Therefore, petitioner's claimed VAT withheld of ₱601,044.51 should be denied.

Based on the foregoing, relative to petitioner's compliance with the *seventh* requisite, out of the ₱33,903,404.70 total input VAT claim, only the amount of ₱3,115,271.00 represents petitioner's valid input VAT.

A portion of the valid input VAT of ₱3,115,271.00 is attributable to petitioner's zero-rated sales/receipts for the 1st quarter CY 2015.

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

In denying petitioner's input VAT claim, respondent stated that:[45]

> "Verification of the submitted original and amended VAT returns for the 1st and 2nd quarters of 2014 disclosed that the total input tax for current transactions and Creditable VAT Withheld amounted to

[41] Docket – Vol. 3, pp. 1145 to 1146.
[42] Docket – Vol. 3, p. 1149.
[43] Exhibit "P-183", Docket – Vol. 3, pp. 1151 to 1152.
[44] Exhibit "P-183-a", Docket – Vol. 3, pp. 1153 to 1154.
[45] Exhibit "P-31", Docket – Vol. 3, p. 1128.

> P33,903,404.70, however, no sale subject to zero-rate was reported for the same taxable quarters/periods.
>
> Applying the provisions of Sec. 112(A) of the NIRC, since no zero-rated sales were made during the taxable quarter, there is no creditable input tax paid attributable to such zero-rated sales. Hence, the unutilized input taxes for the period cannot be claimed as refund."

Petitioner, on the other hand, argues that there is no requirement under either Section 110(B) or Section 112(A) of the NIRC of 1997, as amended, that the zero-rated sales must have been made during the period when the input taxes subject of the refund claim were paid or incurred.[46]

Petitioner further states that since it only had zero-rated sales in CY 2015, the input taxes it paid and incurred for the 1st and 2nd quarters of CY 2014, subject of the present *Petition for Review*, are wholly attributable to its zero-rated sales in CY 2015.

The Court agrees with petitioner.

Section 112(A) of the NIRC of 1997, as amended, does *not* require that zero-rated sales be generated within the same period as the purchases. However, this provision mandates that in order to claim for a refund/tax credit of input VAT, there must be zero-rated sales or effectively zero-rated sales to which the input VAT sought to be refunded are attributable.

For purposes of determining when petitioner can be said to be legally entitled to claim a refund of input tax due or paid, what should matter is not the date when the purchases of goods and services were made, but rather, the date when petitioner's zero-rated sales were made. For indeed, it is only at the time of such sale that petitioner can establish with certainty that the input taxes due or paid were either *directly attributable* or otherwise *allocable* to its zero-rated sales.

In the case of *Maibarara Geothermal, Inc. vs Commissioner of Internal Revenue*,[47] the Supreme Court ruled that the two (2)-year period to file a claim for refund/tax credit of input VAT must be reckoned from the end of the taxable quarter when the zero-rated or effectively zero-rated sale was made and not when the input VAT was incurred, to wit:

> "This Court agrees with the CTA *En Banc* that the phrase 'when the relevant sales were made' refers to zero-rated or effectively zero-rated sales, and not to the purchase of goods and services from which it incurred input VAT.

[46] Par. 65, petitioner's *Memorandum*, Docket – Vol. 3, p. 1311.
[47] G.R. No. 250479, July 18, 2022.

Through a plain reading of Section 112(A), it can be inferred that the phrase 'when the sales were made' refers to zero-rated or effectively zero-rated sales. Based on the heading of Section 112(A), it is clear that the intent of the said provisions is to cover only the refund or tax credits of unutilized input VAT attributable to zero-rated or effectively zero-rated sales. This is further supported in the last sentence of Section 112(A) stating that 'where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales.' This proportional allocation of the input taxes if the taxpayer-claimant is engaged in both zero-rated or effectively zero-rated sales and taxable or exempt sales clearly shows the intent of Section 112(A) to restrict the refund or tax credit of unutilized input VAT only to those which are directly attributable to the zero-rated or effectively zero-rated sales.

Moreover, contrary to the assertion of petitioner, the phrase 'when the relevant sales were made pertaining to the input VAT' as stated by this Court in *Mirant*, simply means that the input VAT that were incurred must be regarded as being related to such 'relevant sales,' which should be zero-rated or effectively zero-rated. In other words, there must be a direct relation or attributability of the purchases that incurred input VAT to the 'relevant sales' that were made.

If We are to accept petitioner's interpretation of the ruling of this Court in *Mirant*, it will result in an absurd situation wherein the input VAT will be attributed from the 'purchase' made by petitioner or the sales made by its supplier, and not from the sales made by petitioner, which is the taxpayer-claimant. As clearly provided in Section 112(A), the creditable input VAT must be attributable to the sales made by the taxpayer-claimant, in this case, the petitioner.

xxx xxx xxx

As mentioned in *Luzon Hydro Corporation*, there must be evidence showing the existence of zero-rated or effectively zero-rated sales to which the input VAT being refunded must be attributable. As admitted by petitioner, it had no zero-rated or effectively zero-rated sales from the first to fourth quarters of taxable year 2011. Thus, the CTA *En Banc* correctly ruled as follows:

> It is clear from the foregoing requisites that, it is essential for the taxpayer-claimant to prove that it had zero-rated or effectively zero-rated sales during the pertinent taxable quarter unto which the input VAT, which is sought to be refunded, can be attributed to. Thus, petitioner must first establish that zero-rated or effectively zero-rated sales unto which the input VAT can attributed to exist. It cannot be the other way around lest it is going to be putting the cart before the horse."

In the Judicial Affidavit[48] of petitioner's witness, Mr. Reman A. Chua, he explains that due to the ongoing construction of the substation, erection of wind turbines for the generation of wind electricity, and installation of connection lines for the delivery of electricity to the grid during the 1st and 2nd quarters of CY 2014, it was *not* possible for petitioner to generate electricity. Therefore, petitioner did *not* have sales of power generated from RE sources during the same period, to wit:

"**Q7: During the period of January to June 2014, what activities were being performed in the Burgos Wind Power Project?**

A: The Burgos Wind Project was still under construction and was not operating during the period of January to June 2014. By the end of June 2014, only 29 out of 50 wind turbines have been erected and there were still a number of other construction activities that needed to be completed before the Burgos Wind Power Project can generate and sell electricity. Construction was not officially completed until 2015.

Q8: What proof do you have that the Burgos Wind Power Project was still under construction and was not operating during the period of January to June 2014?

A: EBWPC purchased goods, equipment, and services for the construction of the Burgos Wind Power Project. For instance, it engaged First Balfour, Inc (FBI) for the construction and installation of the connection line and substation. Moreover, EBWPC also imported goods, such as conductor, earthwire aluminum, and foam set, which were used in the construction of the key components of the Burgos Wind Power Project.

xxx xxx xxx

Q12: Why were the complete wind turbine, connection line, and substation critical to the generation and sale of electricity by Burgos Wind Power Project?

A: The wind turbines are critical to the generation of energy. Whenever the wind turns the blades, the blades' shaft likewise rotates and spins the generator to create electricity. On the other hand, the substation and connection line are key to the delivery of electricity from the wind power plant. The substation receives electricity from the wind power plant and uses a large power transformer to increase voltage of the electricity. Finally, the electricity flows through high voltage connection lines which deliver the energy to the grid. In other words, it was not possible for the Burgos Wind Power Project to generate and transfer/sell electricity unless the wind turbines, connection line, and substation have been completely installed."

[48] Exhibit "P-202", Docket – Vol. 2, pp. 821 to 822.

The foregoing testimony proves that petitioner could only start selling renewable wind energy and earning zero-rated sales when its substation, wind turbines and connection lines are completely built.

A perusal of petitioner's *Quarterly Value-Added Tax Returns* for the CYs 2014[49] and 2015[50] shows that petitioner reported zero-rated sales starting the 1st quarter of CY 2015 in the amount of ₱384,474,309.49.[51]

Considering that the importations related to the ₱3,115,271.00 valid input VAT were used in the construction of the key components of the petitioner's Burgos Wind Power Project, the said input VAT of ₱3,115,271.00 can be wholly attributed to petitioner's declared zero-rated sales/receipts for the 1st quarter of CY 2015 in the amount of ₱384,474,309.49.

However, as stated earlier, petitioner was able to properly substantiate only the amount of ₱384,390,069.13 out of its total declared zero-rated sales/receipts of ₱384,474,309.49. Thus, with regard to petitioner's compliance with the *eighth* requisite, only the amount of ₱3,114,588.43 represents its valid input VAT attributable to its valid zero-rated sales/receipts of ₱384,390,069.13:

Valid Input VAT Claim on Importations for the 2nd Quarter of CY 2014	₱ 3,115,271.00
Divided by:	
Declared Zero-Rated Sales/Receipts for the 1st Quarter of CY 2015	384,474,309.49
Multiplied by:	
Valid Zero-Rated Sales/Receipts for the 1st Quarter of CY 2015	384,390,069.13
Input VAT Attributable to Valid Zero-Rated Sales/Receipts for the 1st Quarter of CY 2015	**₱ 3,114,588.43**

The input taxes have* not *been applied against output taxes during and in the succeeding quarters.

As already pointed out, petitioner had no reported output tax for the 1st quarter of CY 2015 as its reported sales/receipts were all zero-rated sales/receipts. Thus, it had *no* output VAT against which the valid input VAT claim of ₱3,114,588.43 may be applied or credited. Although petitioner carried-over the subject claim of ₱33,903,404.70 (including the

[49] Exhibits "P-17", "P-19", "P-19-c", and "P-19-e", Docket – Vol. 3, pp. 1058 to 1059, 1062 to 1063, 1068 to 1069, and 1072 to 1073, respectively.
[50] Exhibit "P-9-c", Docket – Vol. 2, pp. 964 to 965; Exhibits "P-20-c", "P-21-a", and "P-22-b", Docket – Vol. 3, pp. 1080 to 1081, 1084 to 1085, and 1090 to 1091, respectively.
[51] Exhibit "P-9-c", Line 17, Docket – Vol. 2, p. 964.

valid claim of ₱3,114,588.43) to the succeeding 2nd quarter of CY 2015,[52] the same remained unutilized as it was deducted as *"VAT Refund/TCC claimed"* in the same 2nd quarter of CY 2015.[53] This prevented the carry-over or application of such input taxes in the next taxable quarter/s. Hence, petitioner is deemed to have fulfilled the *ninth* requisite for the refund/tax credit of input VAT under Section 112(A) of the NIRC of 1997, as amended.

In fine, petitioner has sufficiently proven its *entitlement* to the refund or issuance of tax credit certificate in the amount of ₱3,114,588.43, representing excess and unutilized input VAT attributable to its zero-rated sales for the 1st quarter of CY 2015.

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

Accordingly, respondent is **ORDERED TO REFUND** or **ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner the amount of **₱3,114,588.43**, representing the latter's excess and unutilized input VAT attributable to its zero-rated sales for the 1st quarter of CY 2015.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

[52] Exhibit "P-20-c", Docket – Vol. 3, pp. 1080 to 1081.
[53] Exhibit "P-20-c", Line 23D, Docket – Vol. 3, p. 1081.

ATTESTATION

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

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Chairperson

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice