

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

NOKIA (PHILIPPINES), INC.,
Petitioner, CTA CASE NO. 8876

Members:

-versus-

BAUTISTA, *Chairperson*
FABON-VICTORINO, *and*
RINGPIS-LIBAN, JJ.

COMMISSIONER OF Promulgated:
INTERNAL REVENUE,
Respondent.

OCT 10 2017

3:32 p.m.

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DECISION

Fabon-Victorino, J.:

In this Petition for Review¹ filed on August 22, 2014, petitioner Nokia (Philippines), Inc., prays for the refund or issuance of a tax credit certificate (TCC) in the amount of P24,937,342.42, allegedly representing its unutilized creditable input value-added tax (VAT) paid and allocated to its zero-rated sales for the four quarters of the taxable year (TY) 2012.

Petitioner is a domestic corporation engaged in the business of providing marketing support and other services to its parent company, Nokia Corporation (Finland). Petitioner's principal office is at the 40th Floor, Philamlife Tower, 8767 Paseo de Roxas Street, Salcedo Village, Makati City.²

¹ Docket vol. 1, pp. 6-13; filed on August 22, 2014.

² Par. 2, The Parties, Petition for Review, docket vol. 1, p. 6.

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On the other hand, respondent is the Commissioner of Internal Revenue (CIR) vested with the power to decide disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto or other matters arising under the National Internal Revenue Code (NIRC) or other laws administered by the Bureau of Internal Revenue (BIR). He holds office at the BIR National Office Building, Agham Road, Diliman, Quezon City.

Petitioner filed its Quarterly VAT Returns for TY 2012 on the following dates:

Taxable Quarter	VAT Return	Date Filed
1 st	Original	April 24, 2012 ³
	Amended	May 4, 2012 ⁴
2 nd	Original	July 24, 2012 ⁵
3 rd	Original	October 25, 2012 ⁶
4 th	Original	January 25, 2013 ⁷
	Amended	November 13, 2013 ⁸

On March 27, 2014, petitioner filed its administrative claim⁹ for refund or issuance of TCC for its alleged unutilized/unclaimed excess input VAT for the four quarters of TY 2012.

On August 22, 2014, petitioner filed before the Court the instant Petition for Review.

On October 27, 2014, respondent filed his Answer,¹⁰ invoking the tenet that tax refunds are construed against the claimant since taxes are essential to the existence of the government. Therefore, petitioner has the burden of proof to establish not only entitlement to the refund sought, but

³ Exhibit "P-1", docket vol. 1, pp. 407-408.

⁴ Exhibit "P-2", docket vol. 1, pp. 409-410.

⁵ Exhibit "P-3", docket vol. 1, pp. 411-412.

⁶ Exhibit "P-4", docket vol. 1, pp. 413-414.

⁷ Exhibit "P-5", docket vol. 1, pp. 415-416.

⁸ Exhibit "P-6", docket vol. 1, pp. 417-418.

⁹ Exhibit "P-36", docket vol. 2, pp. 665-669.

¹⁰ Docket vol. 1, pp. 45-50.

must substantiate its claim by sufficient documentary evidence and compliance with the procedural requirements under existing laws, regulations, and jurisprudence.

A pre-trial conference was conducted, thereafter a Pre-Trial Order¹¹ was issued terminating the pre-trial proceeding.

To substantiate its allegation in the Petition for Review, petitioner presented Attorney J. Carlito M. Montenegro¹², Richard A. Baliola¹³, and the Court-commissioned Independent Certified Public Accountant (ICPA) Glenn Ian D. Villanueva¹⁴.

Attorney J. Carlito M. Montenegro is petitioner's external counsel for tax matters. As such, he filed an administrative claim for refund/TCC with the BIR on March 27, 2014 for petitioner's unutilized input VAT for TY 2012 in the amount of P24,937,342.42. Attached to the Petition as supporting documents were petitioner's four Quarterly VAT Returns and amendments for the pertinent year, Summary List of Sales, Summary List of Domestic Purchases, and Summary List of Importations. The Quarterly VAT Returns were filed through the E-filing system of the BIR, hence had no receiving stamps. The 120 days pursuant to Section 112 of the NIRC for respondent to act on the claim lapsed without any action on the part of respondent prompting petitioner to elevate its claim to the Court.

While petitioner could have credited its input VAT credits for TY 2012 against its output VAT liability for the subsequent quarters, it opted to file the instant claim for refund. This intention is apparent as petitioner's input VAT credits remained unutilized as shown in its Quarterly VAT Returns and amendments thereof. In petitioner's Amended

¹¹ Docket vol. 1, pp. 101-107.

¹² Minutes of the Hearing dated May 18, 2015, docket vol. 1, p. 114; Judicial Affidavit dated January 14, 2015, Exhibit "P-32", docket vol. 2, pp. 643-649; no cross examination, see TSN dated May 18, 2015 p. 8.

¹³ Minutes of the Hearing dated June 22, 2015, docket vol. 1, p. 186; Judicial Affidavit dated June 17, 2015, Exhibit "P-33", docket vol. 2, pp. 650-657, cross examination conducted, see TSN dated June 22, 2015.

¹⁴ Minutes of the Hearing dated September 21, 2015, docket vol. 1, p. 364; Judicial Affidavit dated September 16, 2015, Exhibit "P-30", docket vol. 2, pp. 619-625, cross examination conducted, see TSN dated September 21, 2015.

4th Quarter VAT Return for TY 2013, the input VAT subject of the claim for refund was removed or deducted from the inventory of input tax available.

Petitioner's revenue and tax analyst **Richard A. Baliola** testified that he helps in the preparation and filing of tax returns and payment of taxes with the BIR for petitioner and ensures that the latter is compliant with all pertinent accounting and tax laws and regulations.

He assisted in the preparation and compilation of the documents necessary for the filing of the administrative and judicial claims for the subject refund.

That petitioner has excess and unutilized input VAT for TY 2012 as shown in its Quarterly VAT Returns for the said TY. The said input VAT was not credited against any output VAT as indicated in petitioner's Quarterly VAT Returns for the succeeding TY 2013. The 4th Quarter VAT Return for 2013 also removed or deducted from the inventory of input tax available the amount of input tax subject of refund.

Petitioner had zero-rated sales during the TY 2012 because it rendered marketing and support services to Nokia Corporation (Finland), and Nokia Sales International Oy pursuant to existing service contracts, for which services petitioner was paid by the two companies. The services rendered were performed entirely in the Philippines.

Both companies are located and domiciled in Finland, as evidenced by documents from the pertinent government authority of the said country. However, the documents pertaining to Nokia Sales International Oy bear the petitioner's new name Microsoft Mobile Sales International Oy. However, the witness Baliola admitted that he is unaware if the two foreign corporations conduct business in the Philippines or if they have customers in the Philippines.

The Court-commissioned ICPA, **Glenn Ian D. Villanueva** testified that he evaluated and audited



petitioner's documents pertaining to its claim for refund of unutilized input VAT from domestic purchases and importations of goods attributable to zero-rated sales for TY 2012. Thereafter, he submitted to the Court a Final Report of his findings. His audit shows that the amount of the claim substantiated by supporting documents for TY 2012 and allocable to zero-rated sales is P2,146,741.43. However, if petitioner can present further authentication of the documents pertaining to its importation, the additional amount of input taxes that can be claimed for refund will be P6,136,383.47 for a total of P8,283,124.90.

After Formal Offer of Evidences (*sic*)¹⁵, petitioner rested its case.¹⁶

On the other hand, counsel for respondent manifested that he has no evidence to present¹⁷. Hence, the case was submitted for decision.¹⁸

The sole issue¹⁹ submitted by the parties for the resolution of the Court reads:

Whether Petitioner is entitled to a tax refund or a tax credit certificate for the input VAT payments allocated or attributable to its zero-rated sales for the 1st, 2nd, 3rd and 4th quarters of taxable year 2012 in the amount of Twenty Four Million Nine Hundred Thirty Seven Thousand Three Hundred Forty-Two and Forty-Two Centavos (P24,937,342.42).

¹⁵ Docket vol. 1, pp. 386-406.

¹⁶ Docket vol. 2, pp. 694-695.

¹⁷ Order dated July 4, 2016 and Minutes of the Hearing dated July 4, 2016, docket vol. 2, pp. 700 and 696, respectively.

¹⁸ Docket vol. 2, p. 796.

¹⁹ Issue, JSFI, docket vol. 1, p. 91.



THE RULING OF THE COURT

Section 112(A) and (C) of the National Internal Revenue Code (NIRC) of 1997, as amended, pertinently 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 of properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally,* That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.

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(C) Period within which Refund or Tax Credit of Input Taxes shall be Made. – In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.

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

day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.”

Concomitantly, Section 4.112-1(d) of Revenue Regulation (RR) No. 16-2005 states the following:

SECTION 4.112-1. *Claims for Refund/Tax Credit Certificate of Input Tax.* –

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(d) *Period within which refund or tax credit certificate/refund of input taxes shall be made*

In proper cases, the Commissioner of Internal Revenue shall grant a tax credit certificate/refund 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 subparagraph (a) above.

In case of full or partial denial of the claim for tax credit certificate/refund as decided by the Commissioner of Internal Revenue, the taxpayer may appeal to the Court of Tax Appeals (CTA) within thirty (30) days from the receipt of said denial, otherwise the decision shall become final. However, if no action on the claim for tax credit certificate/refund has been taken by the Commissioner of Internal Revenue after the one hundred twenty (120) day period from the date of submission of the application with complete documents, the taxpayer may appeal to the CTA within 30 days from the lapse of the 120-day period.

Per the foregoing provisions and prevailing jurisprudence,²⁰ to be entitled to a TCC or refund of excess input VAT attributable to zero-rated or effectively zero-rated sales, the following requisites must be present:

- (1) The taxpayer is VAT-registered;
- (2) The taxpayer is engaged in zero-rated or effectively zero-rated sales;
- (3) The input taxes are due or paid;

²⁰ Southern Philippines Power Corporation vs. Commissioner of Internal Revenue, G.R. No. 179632, October 19, 2011, citing San Roque Power Corporation vs. Commissioner of Internal Revenue, G.R. No. 180345, November 25, 2009.



- (4) The input taxes are not transitional input taxes;
- (5) The input taxes have not been applied against output taxes during and in the succeeding quarters;
- (6) The input taxes claimed are attributable to zero-rated or effectively zero-rated sales;
- (7) For zero-rated sales under Section 106(A)(2)(1) and (2); 106(B); and 108(B)(1) and (2), the acceptable foreign currency exchange proceeds have been duly accounted for in accordance with BSP rules and regulations;
- (8) 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; and
- (9) The claim is filed within two years after the close of the taxable quarter when such sales were made.

Foremost is the determination of the timeliness of petitioner's filing of its claim for refund for purposes of the Court's jurisdiction over the Petition.

A claim for refund/TCC of creditable input tax must be filed within two years after the close of the taxable quarter when the zero-rated or effectively zero-rated sales were made as mandated in Section 112(A) of the NIRC of 1997, as amended.

From the close of the taxable quarters of TY 2012, petitioner had until the following dates to file its administrative claim:

QUARTER	CLOSE OF TAXABLE QUARTER	2-YEAR PRESCRIPTIVE PERIOD
1 st	March 31, 2012	March 31, 2014
2 nd	June 30, 2012	June 30, 2014
3 rd	September 30, 2012	September 30, 2014
4 th	December 31, 2012	December 31, 2014

Evidently, petitioner's administrative claim for refund/TCC for the four quarters of TY 2012 was seasonably filed on March 27, 2014.²¹

For petitioner's judicial claim, the same is governed by Section 112(C) of the NIRC of 1997, as amended which states that the CIR has 120 days from the date of submission of complete supporting documents within which to act on the claim. Thereafter, the taxpayer has 30 days from receipt of the adverse decision, or from the lapse of the 120-day period, to elevate the matter to the Court via a Petition for Review.

Following the well-settled *verba legis* doctrine, this law should be applied exactly as worded since it is clear, plain, and unequivocal.²²

Given that petitioner filed its administrative claim for refund/TCC and submitted complete documents in support thereof on March 27, 2014, respondent had 120 days from the said date or until July 25, 2014 within which to decide on the matter. With respondent's failure to act within the allowable period of 120 days, petitioner had 30 days from July 25, 2014, or until August 25, 2014²³ to elevate the matter to the Court. Petitioner filed the instant Petition for Review on August 22, 2014. In other words, petitioner as well timely sought judicial intervention on its claim for refund/TCC, thus the Court has jurisdiction to entertain the appeal.

²¹ Exhibit "P-36", docket vol. 2, pp. 665-669.

²² Commissioner of Internal Revenue vs. San Roque Power Corporation, Taganito Mining Corporation vs. Commissioner of Internal Revenue, and Philex Mining Corporation vs. Commissioner of Internal Revenue, G.R. Nos. 187485, 196113, and 197156, February 12, 2013.

²³ August 24, 2014 being a Sunday.

To prove that it is a VAT-registered taxpayer, petitioner offered in evidence a certified true copy of BIR Certificate of Registration.²⁴ However, since petitioner failed to have it identified by any of its witnesses as indicated in the Resolution²⁵ dated March 7, 2016, it was denied admission.

Moreover, the said BIR Certificate of Registration was never testified to by any of petitioner's witnesses. The Judicial Affidavits of Attorney J. Carlito M. Montenegro,²⁶ Richard A. Baliola,²⁷ and ICPA Glenn Ian D. Villanueva,²⁸ did not mention or refer to the said BIR Certificate of Registration in their respective declarations. Not even a hint was volunteered by the named witnesses to indicate that petitioner is a VAT-registered taxpayer.

The said Exhibit P-34 does not even appear in the Minutes of the hearing during which petitioner's witnesses were presented, to wit: on May 18, 2015²⁹ for Attorney Montenegro, on June 22, 2015³⁰ for Richard A. Baliola, and on September 21, 2015³¹ for the ICPA. It was not listed as among the documents identified by the witnesses during their presentation.

Worse, petitioner failed to rectify this flaw effectively allowing the ruling to lapse into finality. The Rules of Court is pregnant with remedies available to petitioner under the circumstances. But nay, in its motion for reconsideration³² of the Resolution dated March 7, 2016, petitioner simply prayed that the said BIR Certificate of Registration be admitted as part of its evidence in chief without having it identified by a competent witness. Precisely, the Court denied petitioner's motion for reconsideration and consequently, the admission of Exhibit P-34 in the Resolution³³ dated April 14, 2016, pointing out that the

²⁴ Exhibit P-34.

²⁵ Docket vol. 2, pp. 676-677.

²⁶ Exhibit P-32, docket vol. 2 pp. 643-649.

²⁷ Exhibit P-33, docket vol. 2 pp. 650-657.

²⁸ Exhibit P-30, docket vol. 2 pp. 619-625.

²⁹ Docket vol. 1 p. 114.

³⁰ Docket vol. 1 p. 186.

³¹ Docket vol. 1 p. 364.

³² Motion For Reconsideration dated March 22, 2016, docket vol. 2, pp. 678-681.

³³ Docket vol. 2, pp. 694-695.



document was denied admission as it was not identified during the trial.

On August 18, 2016, petitioner filed its Memorandum to which it allegedly attached a "Re-issued Certified True Copy of its BIR Certificate of Registration". But per examination of the pleading, no such document was attached to the said Memorandum.

On September 5, 2016, petitioner filed a Motion (For Leave to Submit and to Admit Re-Issued Certified True Copy of Exh. P-34).³⁴ In its Motion, petitioner again prayed for the admission as its Exhibit P-34, the alleged Re-issued Certified True Copy of its BIR Certificate of Registration claimed as Annex C of its Memorandum³⁵. Petitioner insists that Exhibit P-34 should be admitted in evidence as it is a faithful reproduction of the original document. Besides, as a public record that cannot be removed from the office of its custodian and is covered by the rule on irremovability of public records, the said document is admissible in evidence.

Again, petitioner missed the point. Exhibit P-34 was not admitted since it was not identified by a competent witness during the trial on the merits. It does not even appear in any of the Judicial Affidavits executed and identified by petitioner's witnesses, precisely it is not found in the minutes of the proceedings during which petitioner's witnesses were presented on the witness stand.

Thus, the submission of an alleged certified true copy of its BIR Registration without the required identification thereof will not cure the defect in the said document. Incidentally, the copy of Exhibit P-34 attached to the Motion (For Leave to Submit and to Admit Re-Issued Certified True Copy of Exh. P-34) is not even a certified true copy of the purported document but a mere color-printed scanned copy.³⁶

³⁴ Docket vol. 2, pp. 768-770.

³⁵ Docket vol. 2, pp. 710-725.

³⁶ See docket vol. 2 p. 77.

Let it be stressed that only documents duly identified by a competent witness and formally offered in evidence will merit admission for the consideration and evaluation by the Court. It is also elementary that the court shall consider no evidence which has not been formally offered.³⁷ Unless and until presented and admitted by the court in evidence for the purpose or purposes for which such document is offered, the same is merely a scrap of paper barren of probative weight.³⁸ Note that judgments must be based on the evidence presented before the court.³⁹

Further, the Motion (For Leave to Submit and to Admit Re-Issued Certified True Copy of Exh. P-34) is effectively a second motion for reconsideration which is a prohibited pleading.

In the case of *Systra Philippines, Inc. v. Commissioner of Internal Revenue*⁴⁰, the Supreme Court expounded on the reason behind the principle in this wise:

The denial of a motion for reconsideration is final. It means that the Court will no longer entertain and consider further arguments or submissions from the parties respecting the correctness of its decision or resolution. It signifies that, in the Court's considered view, nothing more is left to be discussed, clarified or done in the case since all issues raised have been passed upon and definitely resolved. Any other issue which could and should have been raised is deemed waived and is no longer available as ground for a second motion. A denial with finality underscores that the case is considered closed. Thus, as a rule, a second motion for reconsideration is a prohibited pleading. The Court stressed in *Ortigas and Company Limited Partnership v. Velasco*:

³⁷ Robert F. Mallilin vs. Luz G. Jamesolamin and the Republic of the Philippines, G.R. No. 192718, February 18, 2015

³⁸ *Lomises Aludos, deceased, substituted by Flora Aludos vs. Johnny M. Suerte*, G.R. No. 165285, June 18, 2012.

³⁹ Robert F. Mallilin vs. Luz G. Jamesolamin and the Republic of the Philippines, G.R. No. 192718, February 18, 2015

⁴⁰ G.R. No. 176290, September 21, 2007.



A second motion for reconsideration is forbidden except for extraordinarily persuasive reasons, and only upon express leave first obtained.

It is true that procedural rules may be relaxed in the interest of substantial justice. They are not, however, to be disdained as mere technicalities that may be ignored at will to suit the convenience of a party. They are intended to ensure the orderly administration of justice and the protection of substantive rights in judicial proceedings. Thus, procedural rules are not to be belittled or dismissed simply because their non-observance may have resulted in prejudicing a party's substantive rights. Like all rules, they are required to be followed except only when, for the most persuasive of reasons, they may be relaxed to relieve a litigant of negative consequences commensurate with the degree of thoughtlessness in not complying with the prescribed procedure.

Thus, the Motion (For Leave to Submit and to Admit Re-Issued Certified True Copy of Exh. P-34) was denied by the Court in the Resolution⁴¹ dated October 14, 2016.

Note that what one cannot do directly, he cannot do indirectly. xxx No one is allowed to do indirectly what he is prohibited to do directly.⁴²

There is no denying that the Supreme Court relaxed the application of Section 34, Rule 132 of the Rules of Court by allowing the admission of evidence not formally offered. To be admissible, however, two essential conditions must concur: *first*, the same must have been duly identified by testimony duly recorded and, *second*, it must have been incorporated in the records of the case.⁴³ Being an exception, the same may only be applied when there is strict compliance with the requisites mentioned above; otherwise, the general rule in

⁴¹ Docket vol. 2, pp. 793-794.

⁴² Tawang Multi-Purpose Cooperative v. La Trinidad Water District, G.R. No. 166471, March 22, 2011.

⁴³ Herman Medina vs. People of the Philippines, G.R. No. 182648, June 17, 2015



Section 34 of Rule 132 of the Rules of Court should prevail.⁴⁴ Unarguably, the conditions cited are not attendant in the present case.

This Court in a previous case had already stressed that the presentation of evidence to prove that a taxpayer is a VAT-registered entity is not a mere procedural technicality which may be easily disregarded, to wit:

While it is true the CTA is not governed *strictly* by technical rules of evidence, as rules of procedure are not ends in themselves and are primarily intended as tools in the administration of justice, Philex's **presentation of evidence to prove that it is a VAT-registered entity is not a mere procedural technicality which may be easily disregarded considering that being a VAT-registered entity is one of the essential requisites that need to be proven to be entitled to a VAT refund/tax credit.**

Philex likewise posits that the Court in Division erred in not taking judicial notice of the earlier decisions on Philex's other similar claims for VAT refund wherein it was found that Philex is a VAT-registered entity. On the other hand, the CIR counter-argues that it is not mandatory for this Court to take judicial notice that Philex is a VAT-registered entity.

Philex's position is unmeritorious.

As earlier pointed out, cases filed before the CTA are litigated *de novo* and as such, party-litigants must prove every minute aspect of their cases. In this regard, the Court *En Banc* finds that the Court in Division cannot be faulted for its refusal to take judicial notice of the alleged consistent finding of this Court in earlier cases involving the same parties that Philex is a VAT-registered entity. (*Emphasis supplied*)⁴⁵

The Court therefore finds that petitioner failed to establish that it is a VAT-registered entity. Absent this

⁴⁴ Commissioner of Internal Revenue vs. United Salvage and Towage (Phils.), Inc., G.R. No. 197515, July 02, 2014.

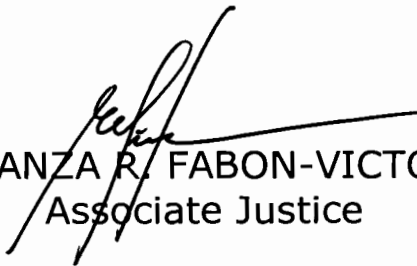
⁴⁵ Philex Mining Corporation vs. Commissioner of Internal Revenue, CTA EB No. 1434 (CTA Case Nos. 8676 and 8687), February 28, 2017.

requisite, discussion on the other requirements is unwarranted.

Tax refunds, being in the nature of tax exemptions, are construed in *strictissimi juris* against the taxpayer and liberally in favor of the government. Accordingly, it is a claimant's burden to prove the factual basis of a claim for refund or tax credit.⁴⁶ Further, case law dictates that in a claim for tax refund or tax credit, the applicant must prove not only entitlement to the claim but also compliance with all the documentary and evidentiary requirements therefor.⁴⁷

WHEREFORE, the Petition for Review dated August 20, 2014 filed by Nokia (Philippines), Inc. is **DENIED**, for insufficiency of evidence.

SO ORDERED.


ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:


LOVELL R. BAUTISTA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

⁴⁶ *Eastern Telecommunications Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 183531, March 25, 2015.

⁴⁷ *J.R.A. Philippines, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 171307, August 28, 2013.

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.


LOVELL R. BAUTISTA
Associate Justice
Chairperson

CERTIFICATION

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


JUANITO C. CASTAÑEDA, JR.
Acting Presiding Justice