

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

**MARUBENI PHILIPPINES
CORPORATION,**

Petitioner,

- versus -

C.T.A. CASE NO. 6635

Members:

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

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

SEP 24 2007

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AMENDED DECISION

UY, J.:

This is a Petition for Review involving a claim for refund or issuance of a tax credit certificate (TCC) in the amount of FIFTEEN MILLION SEVEN HUNDRED THIRTY EIGHT THOUSAND ONE HUNDRED SEVENTY THREE PESOS AND FORTY CENTAVOS (P15,738,173.40) allegedly representing the unutilized input value-added tax on domestic purchases of goods for the period beginning the First Quarter to Fourth Quarter of year 2001.

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THE PARTIES

Petitioner is a domestic corporation duly registered with the Securities and Exchange Commission, and existing under and by virtue of Philippine law, with principal office located at the 9th Floor, LV Locsin Building, Ayala Avenue corner Makati Avenue, Makati City.

On the other hand, respondent is the duly appointed Commissioner of Internal Revenue, with authority, among others, to decide, approve and grant claims for refund or tax credit of internal revenue taxes, with office address at the Bureau of Internal Revenue (BIR) National Office Building, Agham Road, Diliman, Quezon City.¹

THE FACTS

As culled from the records and evidence presented by the parties, these are the facts of the case.

Petitioner is primarily engaged in the business of buying, selling, distributing, marketing at wholesale insofar as may be permitted by law, all kinds of goods, commodities, wares and merchandise of every kind and description, and to enter into all kinds of contracts for the export, import, purchase, acquisition, sale at wholesale and other disposition, for its own account as principal or in representative capacity as manufacturer's representative, merchandise broker, indentor, commission merchant, factors or agents, upon consignment or all kinds of goods, wares, merchandise or products whether natural or artificial. It is a value-added tax (VAT) taxpayer registered with the BIR as such in accordance with Section 236 of the



¹ Joint Stipulation of Facts, Admitted Facts, paragraphs 1 and 2; Rollo, p.80.



National Internal Revenue Code (NIRC) of 1997, with VAT Registration/Taxpayer Identification No. 004-519-222-000.²

For the period beginning the First Quarter to Fourth Quarter of 2001, petitioner filed with the BIR its Monthly VAT Declarations (BIR Form No. 2550M) and Quarterly VAT Returns (BIR Form No. 2550Q), including its amendments, within the period provided under the NIRC, showing the following:

• **Purchases**

<u>PERIOD</u>	<u>DOMESTIC PURCHASES</u>	<u>INPUT VAT</u>
1 ST Quarter	P 41,056,660.14	P 4,101,192.37
2 nd Quarter	43,342,148.57	4,334,217.41
3 rd Quarter	39,327,480.56	3,932,748.13
4 th Quarter	49,951,660.40	4,995,166.36
Total Domestic Purchases	P 173,677,949.67	P17,363,324.27

• **Sales**

	<u>TAXABLE SALES</u>	<u>OUTPUT VAT</u>	<u>ZERO-RATED SALES</u>
1 st Quarter	P 2,750,492.05	P 275,049.27	P 37,082,913.93
2 nd Quarter	3,708,103.36	370,809.63	42,222,729.60
3 rd Quarter	849,619.38	84,961.95	38,212,392.99
4 th Quarter	7,041,595.20	704,159.53	43,795,863.42
Total	P14,349,809.99	P1,434,980.38	P161,313,899.94

Petitioner's total input VAT as per above Quarterly VAT Returns filed for the period beginning the First Quarter to Fourth Quarter of taxable year 2001, amounted to P17,363,324.27.

On March 24, 2003, petitioner, through its external auditor, Sycip, Gorres, Velayo and Company, filed with the BIR an administrative claim for refund and/or tax credit of its unutilized input VAT credits for the period beginning the First Quarter to Fourth Quarter of 2001 amounting to

² Ibid at p.81.

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P15,738,173.40,³ representing the excess of its accumulated input VAT payments over the output VAT due on domestic taxable sales. Subsequently, on March 28, 2003, petitioner filed an amended administrative claim with the BIR to rectify the amounts of input VAT payments stated in the original administrative claim to conform to the Quarterly VAT Returns and Amended Quarterly VAT Return for 2001, *i.e.*, from P40,616,625.31 to P17,363,324.27.⁴

As respondent did not act on petitioner's aforesaid administrative claim for refund and/or tax credit within the prescriptive period, petitioner seasonably filed the instant Petition for Review on March 31, 2003.

Respondent, in his Answer filed on June 05, 2003,⁵ averred the following Special and Affirmative Defenses:

4. Petitioner failed to show compliance with the substantiation requirements under the provision of Section 16(c)(3) of Revenue Regulations No. 5-87, as amended by Revenue Regulations No. 3-88;

5. Petitioner failed to show that the alleged creditable VAT was not carried over and utilized against the value-added tax liability of the petitioner in the succeeding quarters or year;

6. Amendment of the return is allowed only when no notice for audit or investigation of such return been actually served upon the taxpayer;

7. Petitioner has not shown proof that portion of the input tax is attributable to zero-rated sales;

8. The invoices issued by petitioner to PEZA enterprises must be duly registered and stamped with the word "zero-rated";



³ Exhibit R.

⁴ Exhibit S.

⁵ Rollo, pp. 50-51.



9. Input VAT from zero-rated services cannot be refunded in the absence of zero-rated sales in VAT returns;

10. Claims for refund are construed strictly against the claimants, the same being in the nature of exemption from taxes (Commissioner of Internal Revenue vs. Ledesma, 31 SCRA 95; Manila Electric Co. vs. Commissioner of Internal Revenue, 67 SCRA 35);

11. In an action for tax refund/credit, the burden of proof is on the taxpayer to establish its right to the refund and failure to sustain the burden is fatal to the action for tax refund; and

12. Taxes paid and collected are presumed to have been made in accordance with law and regulations, hence, not refundable.

During trial, petitioner presented testimonial and documentary evidence, including the report of the independent certified public accountant (ICPA),⁶ in support of its claim while respondent's counsel manifested⁷ that he will not be presenting any evidence in this case. This Court then directed the parties to file their respective memoranda.⁸ Thus, on January 30, 2006, petitioner submitted its memorandum.

On February 3, 2006, this case was submitted for decision sans the memorandum of the respondent.⁹ However, petitioner filed on April 19, 2006 an Urgent Motion to Re-open Case for Trial and for Leave of Court to Present Additional Evidence,¹⁰ which was subsequently granted by this Court in the interest of justice.¹¹ Consequently, the Resolution dated February 3, 2006 was cancelled and set aside.¹²



⁶ Exhibit T.

⁷ Manifested in open court during the November 14, 2005 hearing, Rollo, p.272.

⁸ Ibid.

⁹ Resolution dated February 3, 2006, Rollo, p. 310

¹⁰ Rollo, pp. 312-318

¹¹ Resolution dated August 11, 2006, Rollo, pp. 328-330

¹² Resolution dated September 18, 2006, Rollo, p.342.



Upon admission of petitioner's additional evidence,¹³ the parties were ordered to submit their supplemental memoranda. Only petitioner filed its Supplemental Memorandum on December 5, 2006. On January 4, 2007, this case was considered submitted for decision.¹⁴ Hence, this Decision.

THE ISSUES

The parties stipulated the following issues for this Court's resolution:¹⁵

1. Whether or not the amount of P15,738,173.40, out of the total excess input VAT of P17,363,324.27, represents input VAT paid on domestic purchases of taxable goods and services that are directly attributable to its zero-rated export sales;
2. Whether or not petitioner incurred input VAT in the amount of P2,383,037.60, in connection with its purchases of capital goods and office supplies, as well as rentals for the use of real property, which are not directly attributable to either its export sales of goods and services or its taxable sales of goods;
3. Whether or not petitioner's input VAT which are not directly attributable to either its zero-rated or taxable sales should be allocated to either operation, with the amount of P2,188,369.41 to be credited to petitioner's zero-rated sales;
4. Whether or not petitioner's excess input VAT for the taxable year 2001 was applied or utilized against its output VAT in the 1st quarter of 2002;
5. Whether or not the excess input VAT arising from petitioner's purchases of goods and services for the taxable year 2001 attributable to its zero-rated sales, and other purchases of goods and services the input VAT of which are allocable to said zero-rated sales, are duly supported by pertinent documents, such as VAT invoices and receipts; and



¹³ Exhibits Y-1, Z-1, AA-1, BB-1, CC and CC-1 were admitted in the Resolution dated November 6, 2006, Rollo, pp. 377-378

¹⁴ Resolution dated January 4, 2007, Rollo, p. 395

¹⁵ Joint Stipulation of Facts and Issues, Rollo, pp. 80-84, at pp. 82-83.



6. Whether or not petitioner is entitled to the claim for refund in the amount of P15,738,173.40 representing unutilized and/or unapplied input VAT attributable to the excess of its accumulated input VAT payments over the output VAT due on domestic sales for the taxable year 2001.

THE COURT'S RULING

The vortex of the controversy is petitioner's entitlement to the refund or issuance of a tax credit certificate in the amount of P15,738,173.40 representing unutilized input VAT paid on domestic purchases of taxable goods and services (including capital goods) for the taxable year of 2001, which are directly attributable to zero-rated sales/receipts for the same period. All of the issues raised are intertwined and shall be discussed jointly for convenience and brevity.

Pertinent to the discussion is Section 112 (A) of the NIRC of 1997, which reads:

"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 sales 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.



(B) Capital Goods. – A VAT registered person may apply for the issuance of a tax credit certificate or refund of input taxes paid on capital goods imported or locally purchased, to the extent that such input taxes have not been applied against output taxes. The application may be made only within two (2) years after the close of the taxable quarter when the importation or purchase was made.”

Based on the foregoing, the following requisites must be concurrently present in order to be entitled to a refund/ tax credit of unutilized input VAT:

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

Anent the first requisite, petitioner maintains that the bulk of its sales for the taxable year of 2001 are subject to zero percent (0%) VAT pursuant to Sections 106(A)(2)(a)(1) and 108(B)(2) of the Tax Code. The sales allegedly pertain to petitioner’s export sales of goods as well as its sales of indenting and related services to non-resident entities; the consideration for which is paid for in acceptable foreign currency and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP).

The Commissioned Independent CPA, SGV & Co., noted that the petitioner’s export sales amounting to P161,313,899.94 were made to the following companies:



<u>NAME OF THE BUYER</u>	<u>LOCATION</u>	<u>AMOUNT</u>
Marubeni Corporation	Tokyo, Japan	153,252,040.84
Marubeni International Corporation	Singapore	5,757,336.93
Marubeni Metals Corporation	Tokyo, Japan	<u>2,304,522.17</u>
TOTAL		<u>P161,313,899.94</u>

To substantiate its export sales for the First Quarter to Fourth Quarter of taxable year 2001 and the foreign exchange proceeds thereof were duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP), petitioner presented as evidence its sales invoices, bills of lading, export declarations and proofs of inward remittances.¹⁶ These export sales fall within those transactions referred to as subject to zero percent (0%) VAT under Section 106(A)(2)(a)(1) of the NIRC of 1997, which states:

“SEC.106. Value-Added Tax on Sale of Goods or Properties.—

“(A) Rate and Base of Tax. — x x x

“(2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:

“(a) Export Sales. — The term ‘export sales’ means:

“(1) The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported and paid for in acceptable foreign currency or its equivalent in goods or services, and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP).”

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¹⁶ Exhibits X-2-1 to X-2-62d, X-3-1 to X-3-57a, and X-4-1 to X-4-29.

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After examination and verification of the documentary evidence presented, the ICPA, in its report, summarized its findings as follows:¹⁷

Item	Export Sales	Exhibit Reference	Amount (in Peso)
1	Export sales supported by original VAT invoices stamped with the word "zero-rated" and original copies bills of lading and certified true copies of export declaration ; and included in the M/A summary	<i>Exhibit T-3-a</i>	44,759,367.55
2	Export sales supported by original VAT invoices stamped with the word "zero-rated" and certified true copies of bills of lading and export declaration ; and included in the M/A summary	<i>Exhibit T-3-b</i>	99,302,112.62
3	Export sales supported by original VAT invoices stamped with the word "zero-rated" and original copy of bills of lading and included in the M/A summary	<i>Exhibit T-3-c</i>	2,998,486.06
4	Export sales supported by original VAT invoices stamped with the word "zero-rated" and certified true copy of bills of lading and export declaration ; but not included in the M/A summary	<i>Exhibit T-3-d</i>	6,192,074.61
5	Export sales supported by original VAT invoices stamped with the word "zero-rated" and with proof of inward remittance of sales proceeds	<i>Exhibit T-3-e</i>	8,061,859.10
TOTAL			P161,313,899.94

Based on the above findings, out of the total P161,313,899.94 export sales, the export sales in the amount P147,059,966.23, under items 1 to 3, qualifies for zero-rated sales under Section 106(A)(2)(a)(1) of the NIRC of 1997 as the same are duly substantiated.

Export sales in the amount of P14,253,933.71 under items 4 to 5, however, are not supported by the related documents such as bills of ladings, export declaration and proofs of foreign currency remittances. Without the required supporting documents, the Court cannot ascertain the existence of

¹⁷ Exhibit T-3.

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such sales. In the case of ***Matsushita Business Machine Corporation of the Philippines vs. Commissioner of Internal Revenue***¹⁸, We had occasion to rule that the certification of inward remittances, bank credit advices, export declarations, bills of lading/airway bills and duly registered VAT invoices or receipts, taken collectively, are the best means to prove exportation of goods and receipt of the corresponding foreign currency payments.

Considering that petitioner failed to substantiate all its zero-rated sales with the required documentary evidence, only the allowable input tax pertaining to the duly substantiated zero-rated sales appears to be the proper subject of claim for refund.

Now, on the issue of whether the excess input VAT arising from petitioner's purchases of goods and services for the taxable year 2001 attributable to its zero-rated sales, and other purchases of goods and services the input VAT of which are allocable to said zero-rated sales, are duly supported by pertinent documents, petitioner submitted summary list of input VAT claimed from First Quarter to Fourth Quarter of 2001¹⁹ and the related suppliers' invoices/ official receipts.²⁰

The Court agrees with the ICPA that out of the total claimed excess input VAT of P15,738,173.40, only the amount of P14,361,085.05 was duly substantiated and the remaining amount of P1,377,088.35 should be disallowed due to the following reasons:

(a) Input VAT on purchases of services without supporting documents	1 st quarter 2 nd 4 th	<u>Exhibit No.</u>	<u>Input VAT</u>	<u>TOTAL</u>
		T-1-b-1	1,084.60	
		T-1-b-2	62.73	
		T-1-b-4	23,751.90	24,899.23

¹⁸ C.T.A. Case No. 6580, September 14, 2006, Second Division

¹⁹ Exhibit U-1 to U-34.

²⁰ Exhibits V-1-1 to V-13-22.

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(b) Input VAT on condominium rental payments which are supported by TIN VAT ORs dated outside quarter in which it was claimed and also outside the Year covered by the claim	1 st quarter	T-1-g-1	154,518.18	
	2 nd	T-1-g-2	196,977.27	
	3 rd	T-1-g-3	39,000.00	
	4 th	T-1-g-4	26,000.00	416,495.45
(c) Input VAT on condominium rental payments supported by documents other than TIN VAT OR	1 st quarter	T-1-h-1	42,090.00	
	2 nd	T-1-h-2	61,980.00	
	3 rd	T-1-h-3	43,335.00	
	4 th	T-1-h-4	39,445.00	186,850.00
(d) Input VAT on purchase of services supported by documents other than VAT ORs	1 st quarter	T-1-p-1	95,703.45	
	2 nd	T-1-p-2	56,257.90	
	3 rd	T-1-p-3	54,473.56	
	4 th	T-1-p-4	71,240.97	277,675.88
(e) Input VAT on purchase of goods supported by documents other than VAT invoice	1 st quarter	T-1-i-1	909.09	
	2 nd	T-1-i-2	136,305.96	
	3 rd	T-1-i-3	23,491.82	
	4 th	T-1-i-4	6,351.66	167,058.53
(f) Input VAT on purchase of services supported by VAT ORs issued not in the company's name	1 st quarter	T-1-q-1	4,344.78	
	2 nd	T-1-q-2	4,558.80	
	3 rd	T-1-q-3	195.64	
	4 th	T-1-q-4	4,508.95	13,608.17
(g) Input VAT on purchase of goods supported by VAT Invoice not in the company's name	3 rd quarter	T-1-k-3	450.00	
	4 th	T-1-k-4	5,661.31	6,111.31
(h) Input VAT on purchase of services supported by "TIN NON-VAT" OR	1 st quarter	T-1-r-1	363.64	
	2 nd	T-1-r-2	363.64	
	3 rd	T-1-r-3	863.64	
	4 th	T-1-r-4	181.82	1,772.74
(i) Input VAT on purchase of goods supported by "TIN NON-VAT" invoices	1 st quarter	T-1-m-1	760.01	760.01
(j) Overclaimed input tax on purchases of services due to erroneous computation but properly supported by VAT ORs	1 st quarter	T-1-aa-1	0.02	
	2 nd	T-1-aa-2	0.02	
	4 th	T-1-aa-4	155.87	155.91
(k) Overclaimed input tax on purchases of goods due to erroneous computation	1 st quarter	T-1-j-1	0.03	
	2 nd	T-1-j-2	128,485.32	
	3 rd	T-1-j-3	27.62	
	4 th	T-1-j-4	12,932.75	141,445.72
(l) Overclaimed input VAT on purchases of goods	1 st quarter	T-1-z-1	34,230.51	
	3 rd	T-1-z-3	18,204.17	

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paid in foreign currency because foreign exchange rate used does not tally with the prevailing interbank reference Rate (IRR)	4 th	T-1-z-4	839.82	53,274.50
(m) Input VAT on domestic purchase of goods supported by invoice with pre-printed "VAT No." without the supplier's "TIN"	1 st quarter	T-1-l-1	9,327.27	9,327.27
(n) Input VAT on purchases goods supported by invoices not dated within the calendar year 2001	1 st quarter	T-1-o-1	2,261.50	2,261.50
(o) Input VAT on purchase of goods supported by computer-generated invoice with preprinted TIN-V but without BIR permit	3 rd quarter	T-1-n-3	218.18	218.18
(p) Input VAT on domestic purchase of services supported only by OR with stamped TIN VAT Number	3 rd quarter	T-1-t-3	23,077.27	23,077.27
(q) Input VAT on purchases of services supported by OR with stamped "TIN" Number only	3 rd quarter	T-1-t-3	22,350.93	22,350.93
(r) Input VAT on purchases of services supported by OR without preprinted TIN VAT number (stamped VAT Registered V number only)	1 st quarter	T-1-s-1	1,440.00	3,600.00
	2 nd	T-1-s-2	1,440.00	
	4 th	T-1-s-4	720.00	
(s) Input VAT on purchases of services supported by OR without preprinted TIN VAT number	2 nd quarter	T-1-v-2	1,968.46	1,968.46
(t) Input VAT on purchase of services supported by "TAN-VAT" OR	2 nd quarter	T-1-u-2	2,454.55	4,090.91
	3 rd	T-1-u-3	1,636.36	
(u) Input VAT on purchases of services supported by preprinted "TIN VAT & NON VAT" OR	2 nd quarter	T-1-w-2	144.88	144.88
(v) Input VAT on purchases of services supported by preprinted VAT OR which	4 th quarter	T-1-y-4	19,941.50	19,941.50

were not dated within the
calendar year covered by
the claim
TOTAL

1,377,088.35

Proceeding therefrom, out of the substantiated excess input VAT of P14,361,085.05, only the input VAT of P13,092,118.43 can be attributed to the zero-rated sales of P147,059,966.23 that have been duly substantiated, computed as follows:

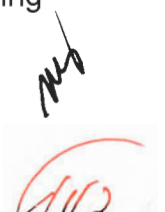
Substantiated Zero-rated sales	P 147,059,966.23
Divided by Total Reported Zero-rated Sales	÷ 161,313,899.94
Multiplied by Substantiated Excess Input VAT	x 14,361,085.05
Input VAT attributable to Substantiated Zero-rated Sales	<u><u>P 13,092,118.43</u></u>

As to the issue of whether the excess input VAT for the taxable year 2001 was applied or utilized against its output VAT in the succeeding quarters, We rule in the negative. Although petitioner carried-over the claimed input VAT of P15,738,173.40 to the succeeding four quarters of 2002, as evidenced by its Quarterly VAT Returns for the 1st, 2nd, 3rd and 4th quarters of 2002,²¹ the same were not applied against any output VAT for the said periods. Moreover, petitioner amended its VAT returns for the four quarters of 2002, as shown on its Amended Quarterly VAT Returns, wherein input VAT carry-over from the fourth quarter of 2001 of P15,738,173.40 was already removed.²² Thus, petitioner could not have possibly utilized the claimed input VAT of P15,738,173.40 to the succeeding quarters.

Anent the question of whether the claim for refund or tax credit certificate was filed within the two-year prescriptive period, the answer is in the affirmative. The reckoning of the two-year prescriptive period for the filing

²¹ Exhibits Y-1, Z-1, AA-1 and BB-1.

²² Exhibits Q-2 and Q-3; Annexes C, D and E, Petition for Review, CTA Case No. 6898.



of claim for VAT refund starts from the date of filing of the corresponding quarterly VAT return. The earliest quarter covered by the subject claim is the First Quarter of 2001 for which petitioner filed its VAT return on April 25, 2001.²³ Counting from this date, petitioner had until April 25, 2003 within which to file its claim administratively and judicially. Hence, the filing of the original administrative claim (filed on March 24, 2003)²⁴ and the Petition for Review (filed on March 31, 2003) was within the two-year prescriptive period.

WHEREFORE, premises considered, the Petition for Review is hereby **GRANTED**. Accordingly, respondent is **ORDERED to REFUND or ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner in the reduced amount of **THIRTEEN MILLION NINETY TWO THOUSAND ONE HUNDRED EIGHTEEN and 43/100 (P13,092,118.43) PESOS** representing its unutilized input value-added tax on domestic purchases of goods for the period beginning the First Quarter to Fourth Quarter of year 2001, computed as follows:

Substantiated Zero-rated sales	P 147,059,966.23
Divided by Total Reported Zero-rated Sales	÷ 161,313,899.94
Multiplied by Substantiated Excess Input VAT	x 14,361,085.05
Input VAT attributable to Substantiated Zero-rated Sales	<u>P 13,092,118.43</u>

SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:


JUANITO C. CASTAÑEDA, JR.
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice

²³ Exhibit K.

²⁴ Supra.

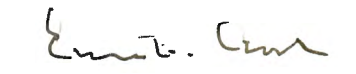
ATTESTATION

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


JUANITO C. CASTAÑEDA, JR.
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.


ERNESTO D. ACOSTA
Presiding Justice

