

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

BENGUET CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 5532

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

Promulgated:

OCT 12 1999

x

x

DECISION

This is a Petition for Review seeking for the issuance of tax credit certificates in the amounts of P3,218,832.41 and P20,658,606.21 or an aggregate amount of P23,877,438.62, representing the alleged excess input VAT payments for the third and fourth quarters of calendar year ended 1995.

Petitioner is a domestic corporation principally engaged in the mining business. It is registered with the Bureau of Internal Revenue (BIR) as a Value-Added Tax (VAT) taxpayer with VAT Registration No. 31-9-000027. Likewise, on May 4, 1988, it obtained from the BIR an approval of its application for zero-rate on its sales of mine products, pursuant to Section 100(2)(A) of the Tax Code (Exhibit B).

For the third quarter ended September 30, 1995, Petitioner filed its VAT return with the BIR on October

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20, 1995 reflecting a total VAT output tax of P5,182,424.50 and a total VAT input tax of P19,276,004.40, resulting in excess input taxes in the amount of P14,093,579.90 (Exhibit C), computed as follows:

Output tax		P 5,182,424.50
Less: Input tax		
Domestic Purchases of Goods and Services	P16,195,374.13	
Importation goods	<u>3,080,630.27</u>	<u>19,276,004.40</u>
Excess Input Tax		<u><u>P14,093,579.90</u></u>

In the same manner, for the 4th quarter ended December 31, 1995, Petitioner filed with the BIR its VAT return on January 22, 1996 reflecting a total Excess Input Tax of P22,108,193.14 (Exh. D-1). However said Excess Input Tax of P22,108,193.14 was reduced to P20,658,606.21 upon the filing of its amended VAT return (Exhibit D), computed as follows:

Output Tax		P 3,233,638.58
Less: Input Tax		
Domestic Purchases of Goods and Services	P19,437,753.06	
Importation of Goods	<u>4,454,491.73</u>	<u>23,892,244.79</u>
Excess Input Tax		<u><u>P20,658,606.21</u></u>

Accordingly, Petitioner filed with the One-Stop Shop Inter-Agency Tax Credit and Duty Drawback Center of the Department of Finance (DOF) separate applications for VAT tax credits (Exh. E and F) of its excess input taxes paid for the third and fourth quarters of calendar year ended

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1995 in the amounts of P14,455,504.32 (Exh. E-1) and P20,658,606.21 (Exh. F-1), respectively.

Both applications for VAT tax credits were not acted upon by the DOF within the sixty (60) day period counting from the date of their filing as mandated by Section 106 (e) of the Tax Code. Thus, on June 18, 1997, Petitioner filed the instant Petition for Review to forestall the running of the prescriptive period for tax refunds or credits.

In answer to the petition, Respondent raised the following Special and Affirmative Defenses:

3. Taxes paid and collected are deemed to have been made in accordance with law and pertinent existing BIR regulations;

4. Claims for tax credit/refund are construed strictly against the claimants thereof as they are in the nature of exemption from payment of tax. Hence, it is incumbent upon herein Petitioner to prove that it is entitled thereto.

5. Lastly, Petitioner must prove that it has complied with the requirements of Section 230 of the Tax Code.

Upon the recommendation of the Tax Revenue Group of the Department of Finance, herein Respondent issued a tax credit certificate in the amount of P11,236,671.91 granting a portion of Petitioner's claim which pertains to the third quarter ended September 30, 1995. (Exhibit G). This reduced the amount being claimed to P3,218,832.40 for the said period. Thus, the Petitioner

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in its Memorandum, dated February 8, 1999, prayed for the remaining balance of its claim in the amount of P23,877,438.62.

Respondent, on the other hand, posits that Petitioner is not entitled to the refund sought, since it failed to submit photocopies of export documents, and invoices or receipts evidencing the sale of the goods. Furthermore, Respondent avers that Petitioner failed to show proof that it has not applied its VAT input taxes to any tax liabilities for the succeeding period. (Respondent's Memo, docket p. 91)

The sole issue to be resolved in the case at bar is whether or not Petitioner is entitled to a tax credit in the total amount of P23,877,438.62 representing its excess input tax payments for the third and fourth quarters of calendar year ended 1995.

Quoted hereunder are the following provisions of the Tax Code particularly Section 100, 106(a) and 106(b) from which Petitioner basically anchors its claim, to wit:

"Section 100. Value-added tax on sale of goods or properties. - (a) *Rate and base of tax.* - There shall be levied, assessed and collected on every sale, barter or exchange of goods or properties, a value-added tax equivalent to 10% of the gross selling price or gross value in money of the goods or properties sold, bartered or exchanged, such tax to be paid by the seller or transferor.

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(2) The following sales by VAT-registered persons shall be subjected to 0%:

(A) *Export sales.* - x x x."

"Section 106. *Refunds or tax credits of creditable input tax.* - (a) 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 case of zero-rated sales under Section 100 (a) (2) (A) (i), (ii) and (b) and section 102 (b) (1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the regulations of the Bangko Sentral ng Pilipinas;"

x x x

"(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." (Underscoring supplied)

In sum, these aforequoted provisions grant a privilege to a VAT-registered person whose sales or importations are zero-rated to apply for the issuance of a tax credit certificate of its excess input tax payments.

Thus, the following basic requirements must be satisfied in order for refunds or tax credits of input tax may be granted:

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1. That there be a sale of goods;
2. That the sale was made by a VAT-registered person;
3. That the sale qualifies as export sale as defined by law;
4. That the application of a tax credit or refund be made within two (2) years from the filing of the VAT quarterly return;
5. That the foreign exchange proceeds of said export sales are properly accounted for in accordance with the regulations of the BSP; and
6. That the input taxes have not been applied against output taxes.

A thorough and careful examination of all the documentary evidence presented by the Petitioner reveal that it substantially complied with all the foregoing requirements, thus, this Court is inclined to disagree with the ratiocination raised by Respondent why the refund should be denied. First and foremost, prescription has not yet set in the case at bar since the Petition for Review was filed within the two-year period as prescribed under Section 230 in relation to Sections 106(a) & (b) and 110 of the Tax Code. It could be recalled that Petitioner filed its quarterly VAT returns for the third and fourth quarters of 1995 on October 20, 1995 and January 22, 1996, respectively (Exh. C and D-1). The application for tax credit/refund of the VAT paid for the third and fourth quarters were filed on September 4, 1996 and November 6, 1996 (Exh. E-1 & F-1) in the

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administrative level, and the Petition for Review on June 18, 1997. Clearly, the claim for refund was filed well within the two-year mandatory period prescribed by law.

As regards the issue that Petitioner failed to show proof that it has not applied its VAT-input taxes to any tax liabilities for the succeeding period, We answer in the negative. On the basis of the VAT return submitted, it is clear that Petitioner did not intend to apply and to forward the input taxes to its output tax liabilities for the succeeding quarter (Exh. C & D). On the contrary, Petitioner really intended to seek the refund of all the excess input VAT as evidenced by the blank space under box 20 of the VAT return as well as the filing of the instant action for refund.

It should likewise be noted that Petitioner engaged the services of an independent accounting firm to handle the investigation and examination of its input taxes for the period covered in the VAT claim. This Court finds its report adequate. A review of the SGV report (Exh. R) and the supporting documents such as summary of export sales remittances (Exhs. K, O) and bank remittance advices (Exhs. K-1 to K-44, O-1 to O-35, inclusive), disclose that the inward remittances of the foreign currency proceeds of Petitioner's export sales of P524,954,512.40 for the 3rd quarter and P429,954,236.38 for the fourth quarter of 1995 were accounted for in

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accordance with the rules and regulations of the Bangko Sentral ng Pilipinas. It was likewise certified by SGV and Co. that Petitioner's summary of Input Taxes Paid for the 3rd and 4th quarters of 1995 amounting to P19,276,004.40 and P23,892,244.79, respectively, (Exhs. P, P-1 to P-186, Q, Q-1 to Q-104 inclusive) were properly supported by documents such as VAT invoices and official receipts, in the case of local purchases and import entry declarations and customs official receipts, in the case of importations (Exh. H, I, J, L, M, N, all inclusive).

However, SGV and Co. disallowed the amount of P698,489.14 for the following reason as contained in their report (Exhibit R, p. 2-3):

<u>FINDINGS</u>	<u>3rd Quarter</u>	<u>4th Quarter</u>	<u>Total</u>
1. Input taxes on local purchases of goods and services without supporting documents	P103,357.99	P133,241.69	P236,599.68
2. Input taxes on local purchases of goods and services supported only by photocopies of the suppliers invoices and/or ORs	87,594.13	46,219.70	133,813.83
3. Input taxes on local purchases of goods and services with supporting documents other than invoice and/or ORs	40,600.15	1,040.49	41,640.64
4. Input taxes claimed on purchases of goods and services supported by non-VAT invoices and/or ORs	92,694.38	65,474.87	158,169.25
5. Input taxes claimed on purchases of goods and services supported by invoices and/or ORs with typewritten hand written TIN V	726.17	- NIL -	726.17

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6. Input taxes claimed on purchases of goods and services supported by invoices and/or ORs issued not in the name of the company	<u>82,832.45</u>	<u>44,707.12</u>	<u>127,539.57</u>
TOTAL	<u>P407,805.27</u>	<u>P290,683.87</u>	<u>P698,489.14</u>

Moreover, a careful perusal of the documents submitted such as Petitioner's Summary of Input Taxes Paid for the last quarters of 1995, Petitioner's supplier's invoices/official receipts, import entry declarations and BOC official receipts reveal that an additional amount of P1,269,848.17 for the third quarter of 1995 and P1,889,302.28 for the 4th quarter of 1995 should be disallowed.

Verification of the invoices and receipts submitted by Petitioner would reveal some inherent defects that caused the disallowance of the amount claimed. The total amount of P743,186.41 for the third quarter of 1995 and the total amount of P1,200,007.51 for the fourth quarter of 1995 were disallowed because the invoice and official receipt supporting said amount had only a handwritten "V" in the TIN number which is clearly not in accordance with the requirement specified in Revenue Memorandum Circular No. 63-91, thus:

"Section 5(3)(b). All receipts/invoices to be printed subsequently shall contain the TIN, with the letter(s) "V" (for VAT registered) or "NV" (for non-VAT registered) placed after the last digit of the TIN. This shall facilitate the determination of whether the taxpayer is VAT registered or not."

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Non-compliance with the printing requirement as provided in the aforequoted provision is detrimental to the claim for refund since a mere handwritten "V" added to the TIN number creates a serious doubt as to the veracity and truthfulness of the invoices and receipts submitted. Since the invoices/receipts were issued after 1991, Revenue Memorandum Circular No. 63-91 is applicable (see BIR Ruling UN-323-9-6-95).

The rest of the amount claimed for refund were likewise disallowed for the following reasons:

	3rd Quarter of 1995	4th Quarter of 1995
1. Invoice and OR was issued under a different company name	P275,608.93	-
2. Amount is unsupported by pertinent documents	28,339.48	P657,203.20
3. The reported amount in the income is overstated	193.58	-
4. The invoice or the receipt is printed without BIR permit to print (in violation of Section 239 of the Tax Code	350.00	-
5. The invoice or the receipt has no TIN number printed on it (in violation of Section 5(3)(a) of Rev. Memo. Circular No. 63-91)	126,953.58	-
6. The invoice or receipt is without VAT number (in violation of Section 108 of the Tax Code)	95,216.19	32,091.57
(See attached Annex A and B)		

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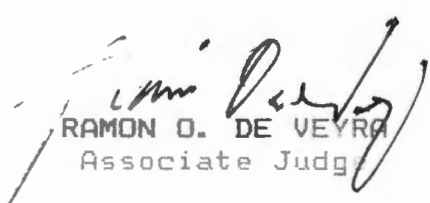
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Hence, We are inclined only to grant Petitioner's claim for refund of allowable input VAT tax credit in the reduced amount of P19,657,874.61 computed as follows:

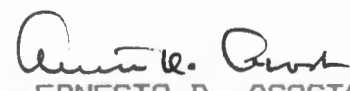
Excess Input Tax Credits Claimed by Petitioner per VAT return:			
3rd quarter-1995 (Exh. C)			P14,093,579.90
4th quarter-1995 (Exh. D)			<u>20,658,606.21</u>
			P34,752,186.11
Less: Tax Credit Certificate issued by DOF (Exh. G) P11,236,671.91			
Disallowances per SGV report (Exh. R)		698,489.14	
Add'l. disallowances found by the Court			
3rd quarter-1995 (Annex A)	P1,269,848.17		
4th quarter-1995 (Annex B)	<u>1,889,302.28</u>	<u>3,159,150.45</u>	<u>15,094,311.50</u>
Allowable Input Tax Credit			<u><u>P19,657,874.61</u></u>

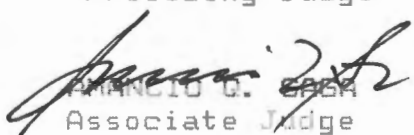
WHEREFORE, in the light of all the foregoing, the instant Petition for review is hereby **GRANTED**, and Respondent is **ORDERED** to **REFUND** or to **ISSUE** a tax credit certificate in the reduced amount of P19,657,874.61 representing the excess input VAT payments for the third and fourth quarters of calendar year ended 1995.

SO ORDERED.


RAMON O. DE VEYRA
Associate Judge

WE CONCUR:


ERNESTO D. ACOSTA
Presiding Judge

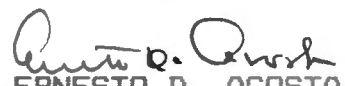

FRANCISCO G. SOSA
Associate Judge

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C E R T I F I C A T I O N

I hereby certify that this decision was reached after due consultation among the members of the Court of Tax Appeals in accordance with Section 13, Article VIII, of the Constitution.


ERNESTO D. ACOSTA
Presiding Judge

BENGUET CORPORATION vs. CIR
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SCHEDULE OF COURT'S DISALLOWANCES ON
CLAIMED EXCESS INPUT TAXES - 3rd quarter - 1995

<u>Supplier</u>	<u>Acct. No.</u>	<u>Reference</u>	<u>Invoice Amount</u>	<u>Input Tax Claimed</u>	<u>Reason for Disallowance</u>
Guzman Printing Press	0251	0304	8,500.00	772.73	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0621	1,602,517.77	145,683.43	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0622	1,062,803.66	96,618.51	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0625	908,863.47	82,623.95	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0626	945,756.98	85,977.91	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0617	1,290,660.97	117,332.82	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0618	30,549.32	2,777.21	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0619	1,282,059.89	116,550.90	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0620	1,035,227.46	94,111.59	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6207	105.00	9.55	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6241	1,560.00	141.82	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6256	1,560.00	141.82	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6289	156.00	14.18	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6379	380.00	34.55	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6380	750.00	68.18	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6438	340.00	30.91	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6450	2,700.00	245.45	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6451	560.00	50.91	Invoice and/or OR w/ handwritten "V" in TIN#
			8,175,050.52	743,186.41	
Olongapo Gas Corporation	1705	1634	3,700.00	336.36	Invoice and/or OR issued under a diff co nam
Olongapo Gas Corporation	1705	1613	1,850.00	168.18	Invoice and/or OR issued under a diff co nam
Olongapo Gas Corporation	1705	1612	8,800.00	800.00	Invoice and/or OR issued under a diff co nam
Olongapo Gas Corporation	1705	1633	11,000.00	1,000.00	Invoice and/or OR issued under a diff co nam
Philgerma Mfg., Inc.	1705	663	34,170.00	3,106.36	Invoice and/or OR issued under a diff co nam
Philgerma Mfg., Inc.	1705	662	85,600.00	7,781.82	Invoice and/or OR issued under a diff co nam
Philgerma Mfg., Inc.	1705	665	37,110.00	3,373.64	Invoice and/or OR issued under a diff co nam
Philgerma Mfg., Inc.	1705	666	16,440.00	1,494.55	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1025	5,460.00	496.36	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1020	153,106.80	13,918.80	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	0946	1,425.00	129.55	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	0948	8,795.50	799.59	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1010	34,527.00	3,138.82	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1035	240.00	21.82	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1006	142,415.20	12,946.84	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1039	20,176.00	1,834.18	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	0950	1,260.00	114.55	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1023	147,932.40	13,448.40	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1017	36,036.00	3,276.00	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1027	17,850.00	1,622.73	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	0944	695.00	63.18	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1029	29,758.50	2,705.32	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1034	5,200.00	472.73	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1041	32,202.10	2,927.46	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1014	62,244.00	5,658.55	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1047	42,134.40	3,830.40	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	0949	340.00	30.91	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1049	104,966.00	9,542.36	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1004	65,520.00	5,956.36	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1052	640.00	58.18	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1003	63,663.60	5,787.60	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1054	143,250.80	13,022.80	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1018	149,564.80	13,596.80	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1056	18,290.00	1,662.73	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1021	144,107.60	13,100.69	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1060	265.00	24.09	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1059	168.00	15.27	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1058	5,360.00	487.27	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1019	147,562.80	13,414.80	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1015	142,405.20	12,945.93	Invoice and/or OR issued under a diff co nam

BENGUET CORPORATION vs. CIR
CTA CASE 5532
SCHEDULE OF COURT'S DISALLOWANCES ON
CLAIMED EXCESS INPUT TAXES - 3rd quarter - 1995

<u>Supplier</u>	<u>Acct. No.</u>	<u>Reference</u>	<u>Invoice Amount</u>	<u>Input Tax Claimed</u>	<u>Reason for Disallowance</u>
Mories Enterprises	1705	1030	312.00	28.36	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	0945	6,300.00	572.73	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1026	57,204.00	5,200.36	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1033	4,840.00	440.00	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1031	72,700.00	6,609.09	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1046	106,271.60	9,661.05	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1051	8,775.00	797.73	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1055	130,388.80	11,853.53	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	0943	3,344.00	304.00	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1007	145,115.60	13,192.33	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1008	25,116.00	2,283.27	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1028	93,228.00	8,475.27	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1013	69,360.00	6,305.45	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1048	43,070.00	3,915.45	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1036	320.00	29.09	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1057	4,835.00	439.55	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1012	142,298.40	12,936.22	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1005	10,123.50	920.32	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1024	48,628.50	4,420.77	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	0947	861.00	78.27	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1053	8,850.00	804.55	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1016	92,633.10	8,421.19	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1038	500.00	45.45	Invoice and/or OR issued under a diff co nam
Mories Enterprises	1705	1011	30,192.00	2,744.73	Invoice and/or OR issued under a diff co nam
Top Ace	Bobok/Irisan	39008	200.00	18.18	Invoice and/or OR issued under a diff co nam
			3,031,698.20	275,608.93	
Unic Hardware	1702	10186	3,080.00	280.00	no supporting document
Skyland Brokerage	0261	18863	1,181.18	107.38	no supporting document
Collector of Customs SFLU	0263	F-071-95	5,753.00	523.00	no supporting document
Collector of Customs SFLU	0263	AF-093-95	80,630.00	7,330.00	no supporting document
Collector of Customs SFLU	0263	AF-096-95	194,480.00	17,680.00	no supporting document
Northlander Gen. Mercantile	0645	75292	850.00	77.27	no supporting document
Top Ace Motor Works, Inc.	0645	3402	560.00	50.91	no supporting document
Victoria Supermart	0645	11513	330.10	30.01	no supporting document
Gy Industrial Mills	1702	39007	24,870.00	2,260.91	no supporting document
			311,734.28	28,339.48	
International Container, Inc.	0450	1045617	1,042.08	94.73	reported amount is overstated
International Container, Inc.	0450	1045618	1,042.08	94.73	reported amount is overstated
International Container, Inc.	0450	1101696	45.21	4.11	reported amount is overstated
			2,129.37	193.58	
Cuervo Appraisers	1701	17885	3,850.00	350.00	Invoice and/or OR w/o BIR permit to print
			3,850.00	350.00	
Buntak Mines, Inc.	1705	58	258,173.14	23,470.29	Invoice and/or OR w/o TIN#
Buntak Mines, Inc.	1705	57	252,376.30	22,943.30	Invoice and/or OR w/o TIN#
Buntak Mines, Inc.	1705	56	244,232.29	22,202.94	Invoice and/or OR w/o TIN#
Mose Angala, Ent., Inc.	1705	0480	204,558.80	18,596.25	Invoice and/or OR w/o TIN#
Mose Angala, Ent., Inc.	1705	0478	202,610.33	18,419.12	Invoice and/or OR w/o TIN#
Mose Angala, Ent., Inc.	1705	0477	234,538.55	21,321.69	Invoice and/or OR w/o TIN#
			1,396,489.41	126,953.58	

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CLAIMED EXCESS INPUT TAXES - 3rd quarter - 1995

<u>Supplier</u>	<u>Acct. No.</u>	<u>Reference</u>	<u>Invoice Amount</u>	<u>Input Tax Claimed</u>	<u>Reason for Disallowance</u>
S P G S I	1705	4	111,544.87	10,140.44	Invoice and/or OR without VAT Number
S P G S I	1705	53	118,981.20	10,816.47	Invoice and/or OR without VAT Number
S P G S I	1705	61	128,646.90	11,695.17	Invoice and/or OR without VAT Number
S P G S I	1705	54	128,646.90	11,695.17	Invoice and/or OR without VAT Number
S P G S I	1705	60	137,223.36	12,474.85	Invoice and/or OR without VAT Number
S P G S I	1705	62	128,646.90	11,695.17	Invoice and/or OR without VAT Number
VAC-CAP Marketing	1705	992	14,000.00	1,272.73	Invoice and/or OR without VAT Number
RVT Merchandising	0349	09949	688.00	62.55	Invoice and/or OR without VAT Number
Pilipinas Shell Petroleum	0452	13319	67,509.00	6,137.18	Non-VAT Invoice
Pilipinas Shell Petroleum	0452	13555	84,345.00	7,667.73	Non-VAT Invoice
Jubilee Pub. House, Inc.	0632	084	7,356.00	668.73	Invoice and/or OR without VAT Number
Manila Pest Control	0642	1763	2,260.00	205.45	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10746	8,695.00	790.45	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10745	1,360.00	123.64	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10744	1,700.00	154.55	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10779	390.00	35.45	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10786	2,040.00	185.45	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10812	13,690.00	1,244.55	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10851	1,600.00	145.45	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10782	945.00	85.91	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10824	600.00	54.55	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10733	28,305.00	2,573.18	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10667	18,500.00	1,681.82	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10599	1,600.00	145.45	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10649	455.00	41.36	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10514	130.00	11.82	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10650	520.00	47.27	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10674	18,500.00	1,681.82	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10676	18,500.00	1,681.82	Invoice and/or OR without VAT Number
			1,047,378.13	95,216.19	
GRAND TOTAL:			13,968,329.91	1,269,848.17	

BENGUET CORPORATION vs. CIR
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SCHEDULE OF COURT'S DISALLOWANCES ON
CLAIMED EXCESS INPUT TAXES - 4th quarter - 1995

<u>Supplier</u>	<u>Acct. No.</u>	<u>Reference</u>	<u>Invoice Amount</u>	<u>Input Tax Claimed</u>	<u>Reason for Disallowance</u>
Omengan Const. & Dev. Corp.	0251	0631	832,592.09	75,690.19	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0632	184,397.47	16,763.41	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0634	2,303,093.18	209,372.11	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0635	93,631.01	8,511.91	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0636	3,414,056.56	310,368.78	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0637	1,498,299.85	136,209.08	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0638	3,154,277.23	286,752.48	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0627	42,150.58	3,831.87	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0628	1,106,792.26	100,617.48	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0629	8,513.77	773.98	Invoice and/or OR w/ handwritten "V" in TIN#
Omengan Const. & Dev. Corp.	0251	0630	539,893.66	49,081.24	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6578	360.00	32.73	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6614	75.00	6.82	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6629	110.00	10.00	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6749	405.00	36.82	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6765	2,660.00	241.82	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6783	270.00	24.55	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6727	150.00	13.64	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6851	165.00	15.00	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6850	100.00	9.09	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6933	7,400.00	672.73	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	6772	2,950.00	268.18	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	7024	270.00	24.55	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	7117	150.00	13.64	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	7118	590.00	53.64	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	7164	1,950.00	177.27	Invoice and/or OR w/ handwritten "V" in TIN#
New Baguio Johnny Auto Supp	0252	7165	2,320.00	210.91	Invoice and/or OR w/ handwritten "V" in TIN#
Pines Royal Enterprises	0252	10879	1,320.00	120.00	Invoice and/or OR w/ handwritten "V" in TIN#
Pines Royal Enterprises	0252	10957	1,010.00	91.82	Invoice and/or OR w/ handwritten "V" in TIN#
Pines Royal Enterprises	0252	10765	130.00	11.82	Invoice and/or OR w/ handwritten "V" in TIN#
			13,200,082.66	1,200,007.51	
Glennwood Commercial	1702	16395	238,000.00	21,636.36	no supporting document
Glennwood Commercial	1702	16398	18,487.00	1,680.64	no supporting document
Pilipinas Shell Petroleum	1702	50230	34,151.15	3,104.65	no supporting document
Pilipinas Shell Petroleum	1702	50234	8,909.23	809.93	no supporting document
Pilipinas Shell Petroleum	1702	50235	28,799.32	2,618.12	no supporting document
Pilipinas Shell Petroleum	1702	50237	22,499.40	2,045.40	no supporting document
Pilipinas Shell Petroleum	1702	50260	14,972.54	1,361.14	no supporting document
Pilipinas Shell Petroleum	1702	50397	5,989.02	544.46	no supporting document
Pilipinas Shell Petroleum	1702	50432	43,198.98	3,927.18	no supporting document
System City	1702	052	33,000.00	3,000.00	no supporting document
Trackstar Enterprise	1702	2491	2,850.00	259.09	no supporting document
VF Industrial Sales	1702	138083	8,611.10	782.83	no supporting document
Aldril Pharmaceutical, Inc.	1705	1571	38,314.30	3,483.12	no supporting document
Aldril Pharmaceutical, Inc.	1705	1576	39,612.50	3,601.14	no supporting document
Buntak Mines, Inc.	1705	59	247,323.56	22,483.96	no supporting document
Buntak Mines, Inc.	1705	61	325,918.41	29,628.95	no supporting document
Buntak Mines, Inc.	1705	60	304,302.71	27,663.88	no supporting document
Central Luzon Zexel Service Ctr.	1705	499	1,390.00	126.36	no supporting document
Central Luzon Zexel Service Ctr.	1705	468	6,990.00	635.45	no supporting document
Central Luzon Zexel Service Ctr.	1705	339	420.00	38.18	no supporting document
Central Luzon Zexel Service Ctr.	1705	320	420.00	38.18	no supporting document
Central Luzon Zexel Service Ctr.	1705	340	420.00	38.18	no supporting document
Central Luzon Zexel Service Ctr.	1705	321	420.00	38.18	no supporting document
Central Luzon Zexel Service Ctr.	1705	471	930.00	84.55	no supporting document
Central Luzon Zexel Service Ctr.	1705	497	3,435.00	312.27	no supporting document
Central Luzon Zexel Service Ctr.	1705	469	390.00	35.45	no supporting document
Central Luzon Zexel Service Ctr.	1705	498	860.00	78.18	no supporting document
Central Luzon Zexel Service Ctr.	1705	470	6,945.00	631.36	no supporting document
Citi Motors, Inc.	1705	208195	206.55	18.78	no supporting document

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CLAIMED EXCESS INPUT TAXES - 4th quarter - 1995

<u>Supplier</u>	<u>Acct. No.</u>	<u>Reference</u>	<u>Invoice Amount</u>	<u>Input Tax Claimed</u>	<u>Reason for Disallowance</u>
Citi Motors, Inc.	1705	302975	905.30	82.30	no supporting document
Citi Motors, Inc.	1705	157276	698.75	63.52	no supporting document
Const. Elect'l & Fishing Supply	1705	73887	70.00	6.36	no supporting document
Dagupan Air Product	1705	23721	9,750.00	886.36	no supporting document
Dagupan Air Product	1705	23852	8,200.00	745.45	no supporting document
Dy Auto Supply & Hardware	1705	36396	535.70	48.70	no supporting document
Dy Auto Supply & Hardware	1705	37412	1,400.00	127.27	no supporting document
Dy Auto Supply & Hardware	1705	36393	721.00	65.55	no supporting document
Dy Auto Supply & Hardware	1705	36395	1,080.00	98.18	no supporting document
Dy Auto Supply & Hardware	1705	36394	2,330.00	211.82	no supporting document
Dy Auto Supply & Hardware	1705	36400	1,320.00	120.00	no supporting document
Dy Auto Supply & Hardware	1705	36392	1,000.80	90.98	no supporting document
Dy Auto Supply & Hardware	1705	36391	1,147.50	104.32	no supporting document
Dy Auto Supply & Hardware	1705	36403	160.00	14.55	no supporting document
Dy Auto Supply & Hardware	1705	37225	7,218.00	656.18	no supporting document
Dy Auto Supply & Hardware	1705	36389	8,524.60	774.96	no supporting document
Dy Auto Supply & Hardware	1705	37655	1,540.00	140.00	no supporting document
Farmacia Castillo & Gift Shop	1705	6802	90.00	8.18	no supporting document
Farmacia Castillo & Gift Shop	1705	6801	672.50	61.14	no supporting document
Farmacia Castillo & Gift Shop	1705	6821	720.50	65.50	no supporting document
Farmacia Castillo & Gift Shop	1705	6808	390.00	35.45	no supporting document
Farmacia Castillo & Gift Shop	1705	6820	640.00	58.18	no supporting document
Farmacia Castillo & Gift Shop	1705	6819	440.00	40.00	no supporting document
Farmacia Castillo & Gift Shop	1705	6809	532.00	48.36	no supporting document
Farmacia Castillo & Gift Shop	1705	6805	434.00	39.45	no supporting document
Farmacia Esperanza	1705	3309	934.00	84.91	no supporting document
Felson Auto Supply	1705	11563	1,450.00	131.82	no supporting document
Flormas Marketing	1705	4078	5,984.00	544.00	no supporting document
Flormas Marketing	1705	4061	37,010.00	3,364.55	no supporting document
Frenzel's Hardware & Const Supp	1705	36665	400.00	36.36	no supporting document
Frenzel's Hardware & Const Supp	1705	36803	450.00	40.91	no supporting document
Frenzel's Hardware & Const Supp	1705	36802	3,850.00	350.00	no supporting document
FSN Commercial Ent.	1705	446	780.00	70.91	no supporting document
Geometric Construction Supply	1705	2521	79,650.00	7,240.91	no supporting document
Geometric Construction Supply	1705	2513	76,525.00	6,956.82	no supporting document
Geometric Construction Supply	1705	2515	85,075.00	7,734.09	no supporting document
Geometric Construction Supply	1705	2510	94,060.80	8,550.98	no supporting document
Geometric Construction Supply	1705	25111	73,275.00	6,661.36	no supporting document
Geometric Construction Supply	1705	2516	81,300.00	7,390.91	no supporting document
Geometric Construction Supply	1705	2522	77,775.00	7,070.45	no supporting document
Geometric Construction Supply	1705	1431	3,644.00	331.27	no supporting document
Geometric Construction Supply	1705	1432	16,153.50	1,468.50	no supporting document
Geometric Construction Supply	1705	2523	83,625.00	7,602.27	no supporting document
Geometric Construction Supply	1705	2512	78,400.00	7,127.27	no supporting document
Geometric Construction Supply	1705	2509	88,358.40	8,032.58	no supporting document
Geometric Construction Supply	1705	1426	4,560.00	414.55	no supporting document
Geometric Construction Supply	1705	2514	81225	7,384.09	no supporting document
Geometric Construction Supply	1705	2507	96,760.60	8,796.42	no supporting document
Geometric Construction Supply	1705	1433	12,710.00	1,155.45	no supporting document
Geometric Construction Supply	1705	1430	443.00	40.27	no supporting document
Geometric Construction Supply	1705	1429	387.60	35.24	no supporting document
Geometric Construction Supply	1705	2519	82,450.00	7,495.45	no supporting document
Geometric Construction Supply	1705	2517	84,000.00	7,636.36	no supporting document
Geometric Construction Supply	1705	2520	79,325.00	7,211.36	no supporting document
Mac-Ber Auto Supply	1705	17696	107.00	9.73	no supporting document
Mainline Auto Supply	1705	761889	2,100.00	190.91	no supporting document
Mercury Drug Corporation	1705	423580	137.75	12.52	no supporting document
Mercury Drug Corporation	1705	423573	296.45	26.95	no supporting document
Mercury Drug Corporation	1705	424531	113.75	10.34	no supporting document
Mercury Drug Corporation	1705	424646	62.50	5.68	no supporting document
Mercury Drug Corporation	1705	421492	255.00	23.18	no supporting document
Mercury Drug Corporation	1705	421339	123.50	11.23	no supporting document

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CLAIMED EXCESS INPUT TAXES - 4th quarter - 1995

<u>Supplier</u>	<u>Acct. No.</u>	<u>Reference</u>	<u>Invoice Amount</u>	<u>Input Tax Claimed</u>	<u>Reason for Disallowance</u>
Mercury Drug Corporation	1705	628433	64.60	5.87	no supporting document
Mercury Drug Corporation	1705	423610	105.10	9.55	no supporting document
Mories Enterprises	1705	1123	24,860.00	2,260.00	no supporting document
Mories Enterprises	1705	1121	138,060.00	12,550.91	no supporting document
Mories Enterprises	1705	1128	59,472.00	5,406.55	no supporting document
Mories Enterprises	1705	1134	144,596.00	13,145.09	no supporting document
Mories Enterprises	1705	1130	145,860.00	13,260.00	no supporting document
Mories Enterprises	1705	1050	745.00	67.73	no supporting document
Mories Enterprises	1705	1140	138,692.40	12,608.40	no supporting document
Mories Enterprises	1705	1135	61,152.00	5,559.27	no supporting document
Mories Enterprises	1705	1137	81,312.00	7,392.00	no supporting document
Mories Enterprises	1705	1099	126.00	11.45	no supporting document
Mories Enterprises	1705	1129	114,478.00	10,407.09	no supporting document
Mories Enterprises	1705	1105	213,421.00	19,401.91	no supporting document
Mories Enterprises	1705	1131	78,000.00	7,090.91	no supporting document
Mories Enterprises	1705	1120	121,965.60	11,087.78	no supporting document
Mories Enterprises	1705	1119	15,576.00	1,416.00	no supporting document
Mories Enterprises	1705	1089	3,140.00	285.45	no supporting document
Mories Enterprises	1705	1122	135,830.00	12,348.18	no supporting document
Mories Enterprises	1705	1091	55,410.00	5,037.27	no supporting document
Mories Enterprises	1705	1125	54,600.00	4,963.64	no supporting document
Mories Enterprises	1705	1090	2,650.00	240.91	no supporting document
Mories Enterprises	1705	1098	5,152.00	468.36	no supporting document
Mories Enterprises	1705	1113	38,500.00	3,500.00	no supporting document
Mories Enterprises	1705	1138	41,460.00	3,769.09	no supporting document
Mories Enterprises	1705	1124	24,640.00	2,240.00	no supporting document
Mories Enterprises	1705	1118	5,664.00	514.91	no supporting document
Mories Enterprises	1705	1142	143,743.60	13,067.60	no supporting document
Mories Enterprises	1705	1116	28,080.00	2,552.73	no supporting document
Mories Enterprises	1705	1040	4,165.00	378.64	no supporting document
Mories Enterprises	1705	1133	140,832.00	12,802.91	no supporting document
Mories Enterprises	1705	1094	79,824.00	7,256.73	no supporting document
Mories Enterprises	1705	1117	208.00	18.91	no supporting document
Mories Enterprises	1705	1106	69,342.00	6,303.82	no supporting document
Mories Enterprises	1705	1127	13,104.00	1,191.27	no supporting document
Mories Enterprises	1705	1037	1,800.00	163.64	no supporting document
Mose Angala, Ent., Inc., Const.	1705	481	248,410.47	22,582.77	no supporting document
Mose Angala, Ent., Inc.	1705	479	240,908.70	21,900.79	no supporting document
Mose Comm'l & Co. Auto Supply	1705	90227	57.50	5.23	no supporting document
Mose Marketing, Inc.	1705	39685	40.00	3.64	no supporting document
Motorists Haven	1705	142657	174.00	15.82	no supporting document
New Masinloc Henry's Hardware	1705	746485	4,823.00	438.45	no supporting document
New Masinloc Henry's Hardware	1705	74649	448.00	40.73	no supporting document
New San Andres Lumber & Hard	1705	8373	5,267.25	478.84	no supporting document
Olongapo Gas Corporation	1705	1905	11,000.00	1,000.00	no supporting document
Olongapo Gas Corporation	1705	1906	11,100.00	1,009.09	no supporting document
Ongking Inc. Auto Supply	1705	518314	115.00	10.45	no supporting document
Philgenetics Laboratories	1705	1359	63,320.60	5,756.42	no supporting document
Philgenetics Laboratories	1705	1361	57,290.30	5,208.21	no supporting document
Philgerma Manufacturing, Inc.	1705	671	17,200.00	1,563.64	no supporting document
Philgerma Manufacturing, Inc.	1705	678	44,100.00	4,009.09	no supporting document
Philgerma Manufacturing, Inc.	1705	679	25,250.00	2,295.45	no supporting document
Philgerma Manufacturing, Inc.	1705	670	16,500.00	1,500.00	no supporting document
Philgerma Manufacturing, Inc.	1705	672	11,600.00	1,054.55	no supporting document
Philgerma Manufacturing, Inc.	1705	681	14,000.00	1,272.73	no supporting document
RFD Hauling Construction Ent.	1705	164	192,648.25	17,513.48	no supporting document
RFD Hauling Construction Ent.	1705	163	80,040.25	7,276.39	no supporting document
Robert's Video Center	1705	24147	56.00	5.09	no supporting document
S P G S I	1705	66	137,223.36	12,474.85	no supporting document
S P G S I	1705	65	128,646.90	11,695.17	no supporting document
S. P. Gen. Servicess, Inc.	1705	71	128,646.90	11,695.17	no supporting document
Save More Drug	1705	13754	90.00	8.18	no supporting document

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CLAIMED EXCESS INPUT TAXES - 4th quarter - 1995

<u>Supplier</u>	<u>Acct. No.</u>	<u>Reference</u>	<u>Invoice Amount</u>	<u>Input Tax Claimed</u>	<u>Reason for Disallowance</u>
Sayber's Drug	1705	3611	55.00	5.00	no supporting document
Southern Auto Supply Inc.	1705	5477	60.00	5.45	no supporting document
Tambal Atbpa (Pharmacy)	1705	7522	11,325.00	1,029.55	no supporting document
Tambal Atbpa (Pharmacy)	1705	7523	13,567.50	1,233.41	no supporting document
Tambal Atbpa (Pharmacy)	1705	7524	8,983.00	816.64	no supporting document
Tambal Atbpa (Pharmacy)	1705	6827	418.00	38.00	no supporting document
Tambal Atbpa (Pharmacy)	1705	7525	2,105.00	191.36	no supporting document
Tessmann Sales Inc.	1705	242	110.00	10.00	no supporting document
Travelers' Petron Servicenter	1705	2196	280.00	25.45	no supporting document
Tropical Motor Supply	1705	7213	800.00	72.73	no supporting document
VAC-CAP Marketing	1705	34	14,640.00	1,330.91	no supporting document
VACCAP Marketing	1705	15	3,600.00	327.27	no supporting document
VACCAP Marketing	1705	16	4,800.00	436.36	no supporting document
VACPHIL (North Luzon) Inc.	1705	10611	64,706.00	5,882.36	no supporting document
VACPHIL (North Luzon) Inc.	1705	5962	1,900.00	172.73	no supporting document
VACPHIL (North Luzon) Inc.	1705	5967	40,991.00	3,726.45	no supporting document
VACPHIL (North Luzon) Inc.	1705	10682	16,464.00	1,496.73	no supporting document
VACPHIL (North Luzon) Inc.	1705	10742	55,432.00	5,039.27	no supporting document
Villaflor Memorial Hospital Pharma	1705	302509	695.90	63.26	no supporting document
Wilson Trading	1705	1198	2,000.00	181.82	no supporting document
Marcelo Rubber & Lat	0262	12834	229.90	20.90	no supporting document
St. Patricks' Clinic	0615	H-087-95	7,000.00	636.36	no supporting document
Arcman Ind'l Enterprises	0645	0607	728.00	66.18	no supporting document
Northlander Gen. Mercantile	0645	75864	300.00	27.27	no supporting document
Northlander Gen. Mercantile	0645	75773	1,528.00	138.91	no supporting document
Ongking Auto Supply, Inc.	0645	43325	4,700.00	427.27	no supporting document
Pyramid Hardware & Const. Supp	0645	11713	1,807.00	164.27	no supporting document
Benguet Management Ctr.	1702	5450	51,673.86	4,697.62	no supporting document
Glennwood Commercial	1702	16360	247,500.00	22,500.00	no supporting document
Glennwood Commercial	1702	16367	75,600.00	6,872.73	no supporting document
Glennwood Commercial	1702	16368	118,480.00	10,770.91	no supporting document
Glennwood Commercial	1702	16383	24,800.00	2,254.55	no supporting document
New Process Enterprises	1702	0172	4,326.00	393.27	no supporting document
			7,229,235.21	657,203.20	
MMM Sports Center	0452	89545	4,350.00	395.45	NonVat Invoice and/or OR
Olongapo Computer Auto Supply	1705	266525	2,000.00	181.82	Invoice and/or OR without VAT Number
S P G S I	1705	77	128,844.00	11,713.09	Invoice and/or OR without VAT Number
S P G S I	1705	82	137,223.26	12,474.84	Invoice and/or OR without VAT Number
Baguio Johnny Auto Supply	0645	6769	320.00	29.09	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10880	2,580.00	234.55	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10888	490.00	44.55	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10965	1,700.00	154.55	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10969	7,400.00	672.73	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10993	3,600.00	327.27	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10915	12,950.00	1,177.27	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	11011	9,250.00	840.91	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10968	10,360.00	941.82	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10848	15,910.00	1,446.36	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10823	5,180.00	470.91	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10837	5,440.00	494.55	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10867	4,600.00	418.18	Invoice and/or OR without VAT Number
Pines Royal Enterprises	0645	10987	810.00	73.64	Invoice and/or OR without VAT Number
			353,007.26	32,091.57	
GRAND TOTAL:			20,782,325.13	1,889,302.28	