

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**FIRST DIVISION**

CHEVRON HOLDINGS, CTA CASE NO. 9266  
INC.,

*Petitioner,*

**Members:**

-versus-

DEL ROSARIO, P.J., Chairperson,  
and,

MANAHAN, JJ.

COMMISSIONER OF  
INTERNAL REVENUE,

*Respondent.*

**Promulgated:**

OCT 07 2020

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**DECISION**

**DEL ROSARIO, P.J.:**

This is a Petition for Review filed by petitioner Chevron Holdings, Inc. on February 19, 2016, claiming for refund or issuance of a tax credit certificate (TCC) in the amount of Eighty Four Million Two Hundred Twenty Eight Thousand Nine Pesos and Twenty Centavos (P84,228,009.20) representing the alleged excess and unutilized input Value Added Tax (VAT) attributable to zero-rated sales of service for the first to fourth quarters of calendar year (CY) 2014.

**THE PARTIES**

Petitioner is a foreign corporation organized and existing under laws of Delaware, U.S.A. It is licensed by the Securities and Exchange Commission (SEC) to transact business as regional operating headquarters in the Philippines with purposes limited to general administration and planning; business planning and coordination; sourcing and procurement of raw materials and components; corporate finance advisory services; marketing control and sales promotion; training and personnel management; logistic services; research and development services and product development; technical support and maintenance; data processing and communication; and business

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development.<sup>1</sup> It is registered with the Bureau of Internal Revenue (BIR) as a VAT taxpayer and was issued a Certificate of Registration (BIR Form No. 2303) with OCN 8RC0000385300, dated February 9, 2016, and with Tax Identification Number (TIN) 201-056-391-000.<sup>2</sup>

Respondent is the duly appointed Commissioner of Internal Revenue (CIR) vested under appropriate laws with the authority to carry out the functions, duties and responsibilities of said office, including *inter alia*, the duty to act upon and approve claims for refund or tax credit pursuant to the provisions of the National Internal Revenue Code (NIRC) of 1997 and other tax laws, rules, and regulations.<sup>3</sup>

## THE FACTS

Petitioner filed its Quarterly VAT Returns (BIR Form No. 2550-Q)<sup>4</sup> for the first, second, third and fourth quarters of CY 2014 on April 25, 2014, June 25, 2014, October 24, 2014 and January 23, 2015, respectively. It filed its Amended Quarterly VAT Returns<sup>5</sup> for the first, second and fourth quarters of CY 2014 on September 15, 2014, September 18, 2014 and March 18, 2015, respectively. Certain information declared in the said Quarterly VAT Returns are shown hereunder:

|                                                                                                | First Quarter   |                 | Second Quarter  |                 | Third Quarter    | Fourth Quarter  |                 |
|------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------|
|                                                                                                | Original        | Amended         | Original        | Amended         | Original         | Original        | Amended         |
| Variable Sales                                                                                 | 36,234,269.50   | 36,234,269.50   | 38,714,956.17   | 38,714,956.17   | 38,248,511.99    | 25,924,908.24   | 25,924,908.24   |
| Zero-Rates Sales/Receipts                                                                      | 868,898,385.91  | 862,939,005.71  | 909,392,301.24  | 909,392,301.24  | 998,331,796.66   | 703,084,372.91  | 703,084,372.91  |
| Total Sales/Receipts                                                                           | 905,132,655.41  | 899,173,275.21  | 948,107,257.41  | 948,107,257.41  | 1,036,580,308.65 | 729,009,281.15  | 729,009,281.15  |
| Output Tax Due                                                                                 | 4,348,112.34    | 4,348,112.34    | 4,645,794.74    | 4,645,794.74    | 4,589,821.44     | 3,110,988.99    | 3,110,988.99    |
| Less: Allowable Input Tax                                                                      |                 |                 |                 |                 |                  |                 |                 |
| Input Tax Carried Over from Previous Quarter                                                   | 194,440,615.18  | 194,440,615.23  | 212,435,943.38  | 213,184,558.47  | 204,968,019.50   | 120,318,924.73  | 120,318,924.73  |
| Input Tax Deferred on Capital Goods Exceeding P1Million from Previous Quarter                  | 33,331,281.98   | 33,331,281.94   | 30,840,717.89   | 30,840,717.89   | 27,506,197.78    | 24,402,071.61   | 24,402,071.61   |
| Total                                                                                          | 227,771,897.16  | 227,771,897.17  | 243,276,661.27  | 244,025,276.36  | 232,474,217.28   | 144,720,996.34  | 144,720,996.34  |
| Input Tax on current transactions -                                                            |                 |                 |                 |                 |                  |                 |                 |
| Purchases of Capital Goods exceeding P1Million                                                 | 850,317.32      | 850,317.32      |                 |                 | 135,184.60       | 4,265,396.00    | 4,265,396.00    |
| Domestic Purchases of Goods Other than Capital Goods                                           | 473,823.52      | 373,534.58      | 502,393.87      | 502,393.87      | 2,130,558.04     | 461,169.70      | 470,386.13      |
| Importation of Goods Other than Capital Goods                                                  | 151,736.00      | 151,736.00      | 77,620.00       | 77,620.00       | 18,840.00        | 116,366.00      | 116,366.00      |
| Domestic Purchases of Services                                                                 | 16,898,175.30   | 17,828,306.77   | 21,833,278.44   | 21,794,235.00   | 14,260,769.50    | 20,689,479.58   | 21,217,419.34   |
| Services Rendered by Non-residents                                                             | 1,478,824.30    | 1,397,596.86    | 3,120,594.93    | 3,120,594.93    | 1,394,682.35     | 2,852,570.33    | 2,852,570.33    |
| Total Available Input Tax                                                                      | 247,624,773.60  | 248,373,388.70  | 268,810,548.51  | 269,520,120.16  | 250,414,251.77   | 173,105,977.95  | 173,643,134.14  |
| Less: Deductions from Input Tax                                                                |                 |                 |                 |                 |                  |                 |                 |
| Input Tax on Purchases of Capital Goods exceeding P1Million deferred for the succeeding period | 30,840,717.89   | 30,840,717.89   | 27,506,197.80   | 27,506,197.80   | 24,402,071.65    | 25,367,062.86   | 25,367,062.86   |
| VAT Refund/TCC claimed                                                                         |                 |                 | 32,400,108.14   | 32,400,108.14   | 101,103,433.99   |                 |                 |
| Total                                                                                          | 30,840,717.89   | 30,840,717.89   | 59,906,305.94   | 59,906,305.94   | 125,505,505.64   | 25,367,062.86   | 25,367,062.86   |
| Total Allowable Input Tax                                                                      | 216,784,055.71  | 217,532,670.81  | 208,904,242.57  | 209,613,814.22  | 124,908,746.13   | 147,738,915.09  | 148,276,071.28  |
| Net VAT Payable                                                                                | -212,435,943.37 | -213,184,558.47 | -204,258,447.83 | -204,968,019.48 | -120,318,924.69  | -144,627,926.10 | -145,165,082.29 |
| Less: Tax Credits/Payments                                                                     |                 |                 |                 |                 |                  |                 |                 |
| Total Amount Payable (Overpayment)                                                             | -212,435,943.37 | -213,184,558.47 | -204,258,447.83 | -204,968,019.48 | -120,318,924.69  | -144,627,926.10 | -145,165,082.29 |

<sup>1</sup> Exhibits "P-1" and P-2"; CTA Docket, pp. 1855 and 1868.

<sup>2</sup> Par. 2, Stipulated Facts, Joint Stipulation of Facts and Issues (JSFI), CTA Docket, Vol. 4, p. 1524.

<sup>3</sup> Par. 1, Stipulated Facts, JSFI, CTA Docket, Vol. 4, pp. 1523-1524.

<sup>4</sup> Exhibits P-4.1, P-5.1, P-6, P-7.1; CTA Docket, Vol. 4, pp. 1874-1875, 1878-1879, 1882-1885.

<sup>5</sup> Exhibits P-4.2, P-5.2 and P-7.2; CTA Docket, Vol. 4, pp. 1876-1877, 1880-1881, 1886-1887.

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In four (4) separate letters dated September 14, 2015 addressed to the BIR, together with an accomplished Application for Tax Credits/Refunds (BIR Form No. 1914) and Sworn Certification that documents submitted are complete for purposes of processing its claim, petitioner requested for VAT refund or the issuance of TCCs of its alleged unutilized excess input taxes for the first, second, third and fourth quarters of CY 2014 in the amounts of P18,743,943.24, 24,183,569.15, P16,454,339.20 and P24,846,157.61, respectively. Said administrative claims for refund were received by the BIR on September 24, 2015.<sup>6</sup>

Alleging that the 120-day period under Section 112(C) of the Tax Code for respondent to resolve its administrative claims has expired on January 22, 2016, and that it had until February 21, 2016 to file its judicial claim,<sup>7</sup> petitioner filed the present Petition for Review on February 19, 2016.<sup>8</sup> The case was raffled to the Third Division Court.

In compliance with the Summons issued on March 31, 2016,<sup>9</sup> respondent filed his Answer<sup>10</sup> on April 15, 2016, with the following Special and Affirmative Defenses:

i. The claim for refund is subject to administrative routinary investigation/examination by the BIR;

ii. The amount of P84,228,009.20 [being claimed by petitioner] was not properly documented;

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

iv. Petitioner must show that it has complied with the provisions of Section 112 of the NIRC of 1997 on the prescriptive period for claiming tax refund/credit;

v. There is no record of petitioner submitting complete documents to substantiate its administrative claim for refund. Such is a requirement, otherwise, the administrative body will have sufficient reason to deny the claim;

vi. Far from complying with the checklist of requirements, petitioner merely stated that it submitted relevant documents required by laws and pertinent regulations in support of its

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<sup>6</sup> Exhibits P-8.1, P-8.2, P-8.3 and P-8.4, CTA Docket, Vol. 4, pp. 1888-1935; BIR Records, pp. 18-59.

<sup>7</sup> Par. 15 in relation to par. 13. Petition for Review, CTA Docket, Vol. 1, pp. 14-15.

<sup>8</sup> CTA Docket, Vol. 1 pp. 10-144.

<sup>9</sup> CTA Docket, Vol. 1, pp. 157-158.

<sup>10</sup> CTA Docket, Vol. 1, pp. 162-169.



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administrative claim for refund. This is not a claim for erroneously or illegally collected taxes where petitioner has the discretion of choosing the evidence it deems fit to prove its case. This is a claim for excess but legally collected unutilized input taxes. It does not have to prove its case because the law already acknowledges it is entitled to refund. Thus, it merely has to substantiate the export sales and the excess/unutilized amount of input taxes attributable to the said export sales. Hence, petitioner's failure to comply with the duly mandated legal requirements in such claims for refund/tax credit warranted the denial by inaction of the administrative claim;

vii. Claims for refund are required to be done within certain time frames, and petitioner's failure to comply with such periods is fatal to its cause;

viii. Petitioner's failure to submit documents supporting its claim for refund makes its administrative claim for refund pro forma. Without a validly and duly filed administrative claim for refund, the Court is without jurisdiction to entertain the Petition for Review. Petitioner's failure to comply with a condition precedent prior to the institution of its Petition for Review makes it dismissible for absence of jurisdiction on the part of the Court; and,

ix. The claimant has the burden of proof to establish the factual basis of his claim for tax credit or refund. Tax refunds, like tax exemptions, are construed strictly against the taxpayer.

Respondent filed his Pre-Trial Brief<sup>11</sup> on April 27, 2016 while petitioner's Pre-Trial Brief<sup>12</sup> was filed on July 28, 2016.

Pre-Trial Conference was held on August 2, 2016,<sup>13</sup> and the parties filed their Joint Stipulation of Facts and Issues on August 12, 2016.<sup>14</sup> Pre-Trial Conference was terminated in the Pre-Trial Order<sup>15</sup> issued on September 2, 2016.

During trial, petitioner presented the following as witnesses, namely: (i) Benedicto A. Santos, petitioner's Manager-Business Analysis and Support; (ii) Carolyn C. Ardina, petitioner's Finance Coordinator-Business Analysis and Support; (iii) Elmira V. Villalobos, petitioner's Team Leader-Fixed Assets; and, (iv) Fredieric B. Landicho, the Independent Certified Public Accountant (ICPA).<sup>16</sup>

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<sup>11</sup> CTA Docket, Vol. 1pp. 176-180.

<sup>12</sup> CTA Docket, Vol. 1, pp. 187-210.

<sup>13</sup> CTA Docket, Vol. 4, pp. 1519, 1521-1522 in relation to the Notice of Pre-Trial Conference dated April 18, 2016, CTA Docket, Vol. 1, pp. 171-174.

<sup>14</sup> CTA Docket, Vol. 4, pp. 1523-1541.

<sup>15</sup> CTA Docket, Vol. 4, pp. 1543-1554.

<sup>16</sup> CTA Docket, Vol. 4, pp. 1616-1617, 1710-1711, 1712-1713, and 1783-1784.



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Petitioner presented and offered in evidence pieces of exhibits listed in its Formal Offer of Evidence filed on March 1, 2018,<sup>17</sup> with respondent's Comment thereon filed on March 2, 2018.<sup>18</sup>

Meanwhile, in an Order issued on October 1, 2018 by the Third Division, the present case was transferred to this Court in line with CTA Administrative Circular No. 02-2018, dated September 18, 2018, reorganizing the three (3) Divisions of the Court of Tax Appeals (CTA).<sup>19</sup>

In a Resolution<sup>20</sup> dated October 25, 2018, this Court admitted certain exhibits offered by petitioner, except for the following:

1. Exhibits P-16.1 to P-16.31, P-18.1 to P-18.37 and P-19.1 to P-19.5, including their sub-markings, for failure to comply with the Rules of Electronic Evidence with respect to the authentication of documents;
2. Exhibits P-10.3, P-16.3, P-16.6, P-16.7, P-16.10, P-16.11, P-16.12, P-16.13, P-16.14, P-16.14.1, P-16.15, P-16.17, P-16.17.1, P-16.18, P-16.20, P-16.21, P-16.22, P-16.23, P-16.24, P-16.26, P-16.26.1, P-16.28, P-16.29, P-16.30, P-16.31, for failure to present the originals for comparison;
3. Exhibits P-20.5 and P-20.15, for failure to correspond with the description of the documents actually marked; and,
4. Exhibit P-20.25, as it is not found in the records of the case.

On November 29, 2018, petitioner filed its Motion for Partial Reconsideration (Resolution dated October 25, 2018).<sup>21</sup>

In a Resolution<sup>22</sup> dated February 27, 2019, the Court granted petitioner's motion to set a commissioner's hearing for the marking of Exhibits P-10.3, P-8.2, P-8.3 and P-8.4. It granted petitioner's prayer to amend the description of Exhibits P-20.5, P-20.15 and P-16.10 as indicated in the Formal Offer of Evidence to conform to the evidence presented during the commissioner's hearing.

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<sup>17</sup> CTA Docket, Vol. 4, pp. 1790-1854.

<sup>18</sup> CTA Docket, Vol. 6, p. 3077-3080.

<sup>19</sup> CTA Docket, Vol. 6, p. 3083.

<sup>20</sup> CTA Docket, Vol. 6, pp. 3086-3088.

<sup>21</sup> CTA Docket, Vol. 6, pp. 3101-3120.

<sup>22</sup> CTA Docket, Vol. 6, pp. 3170-3171.

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After the aforesaid commissioner's hearing,<sup>23</sup> petitioner filed its Amended Formal Offer of Evidence on May 22, 2019,<sup>24</sup> with respondent's Comment thereon filed on June 4, 2019.<sup>25</sup>

In a Resolution<sup>26</sup> dated November 22, 2019, the Court partially granted petitioner's Motion for Partial Reconsideration (Resolution dated October 25, 2018) and admitted Exhibits P-10.3, P-16.1, P-16.2, P-16.4, P-16.5, P-16.8, P-16.9, P-16.16, P-16.19, P-16.25, P-16.27, P-18.1 to P-18.37, P-19.1 to P-19.5, inclusive of the sub-markings, P-20.5 and P-20.15 as evidence for petitioner. Exhibits P-16.3, P-16.6, P-16.7, P-16.10, P-16.11, P-16.12, P-16.13, P-16.14, P-16.14.1, P-16.15, P-16.17, P-16.17.1, P-16.18, P-16.20, P-16.21, P-16.22, P-16.23, P-16.24, P-16.26, P-16.26.1, P-16.28, P-16.29, P-16.30 and P-16.31 were still denied admission for petitioner's failure to present the originals thereof for comparison.

In the Resolution<sup>27</sup> dated November 26, 2019, the Court cancelled the previous setting for the initial presentation of respondent's evidence in view of the earlier manifestation of respondent's counsel during the November 20, 2018 hearing that he was waiving the presentation of his witness.<sup>28</sup> In the same Resolution, the parties were granted a period of thirty (30) days from receipt thereof to file their respective memoranda.

Within the extended period,<sup>29</sup> petitioner filed its Memorandum on February 21, 2020.<sup>30</sup> Respondent, on the other hand, failed to file his memorandum as per Records Verification [Report] dated February 27, 2020 issued by the Court's Judicial Records Division.<sup>31</sup>

The case was submitted for decision on March 10, 2020.<sup>32</sup>

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<sup>23</sup> Commissioner's Report for commissioner's hearing held on March 21, 2019 and May 14, 2019, CTA Docket, Vol. 6, pp. 3172-3173, and 3186-3187.

<sup>24</sup> CTA Docket, Vol. 6, pp. 3191-3269.

<sup>25</sup> CTA Docket, Vol. 6, pp. 3272-3275.

<sup>26</sup> CTA Docket, Vol. 6, pp. 3278-3291.

<sup>27</sup> CTA Docket, Vol. 6, p. 3294.

<sup>28</sup> Order dated November 20, 2018, CTA Docket, Vol. 6, pp. 3096-3097.

<sup>29</sup> Order dated January 16, 2020, granting petitioner's Motion for Extension of Time to File Memorandum filed on December 26, 2019, and Resolution dated February 11, 2020, granting petitioner's Motion for Extension of Time to File Memorandum filed on January 28, 2020 thereby allowing petitioner a non-extendible period of thirty (30) days from January 28, 2020 or until February 27, 2020 within which to file the required Memorandum; CTA Docket, Vol. 6, pp. 3298 and 3307.

<sup>30</sup> CTA Docket, Vol. 6, pp. 3308-3352.

<sup>31</sup> CTA Docket, Vol. 6, p. 3353.

<sup>32</sup> Resolution dated March 10, 2020, CTA Docket, Vol. 6, p. 3355.



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**THE ISSUE**

Whether or not petitioner is entitled to the claim for refund or issuance of TCC for its excess or unutilized input VAT in the aggregate amount of P84,228,009.20 attributable to its zero-rated sale of services during the 1<sup>st</sup> to 4<sup>th</sup> quarters of CY 2014.<sup>33</sup>

**PETITIONER'S ARGUMENTS**

Petitioner asserts that it is entitled to the refund of, or issuance of a TCC, for its excess and unutilized input VAT attributable to zero-rated sale of services for CY 2014 in the amount of P84,228,009.20<sup>34</sup> on the basis of the following: (i) it is a VAT-registered entity;<sup>35</sup> (ii) it made sale of services (other than processing, manufacturing or repacking goods) to entities engaged in business outside of the Philippines, with payment thereof made in acceptable foreign currency and accounted for in accordance with the *Bangko Sentral ng Pilipinas* (BSP) rules and regulations, constitute zero-rated sales;<sup>36</sup> (iii) it incurred input taxes for CY 2014 in the amount of P100,922,726.70 which are properly substantiated and attributable to its zero-rated sales;<sup>37</sup> (iv) its excess and unutilized input VAT for CY 2014 remains unutilized and unapplied against output VAT;<sup>38</sup> and, (v) its claims for refund were filed within the mandatory periods provided under the law.<sup>39</sup>

**RESPONDENT'S ARGUMENTS**

Essentially, respondent contends that: (i) the burden of proof is on the taxpayer to establish its right to refund, and failure to sustain the burden is fatal to its claim; (ii) the amount claimed by petitioner was not properly documented which warrants the denial by inaction of the administrative claim; (iii) petitioner's failure to submit documents supporting its claim for refund makes its administrative claim for refund *pro forma*; and, (iv) its failure to comply with a condition precedent prior to the institution of its Petition for Review makes it dismissible for absence of jurisdiction on the part of the Court.

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<sup>33</sup> Issue, JSFI, CTA Docket, Vol. 4, p. 1525.

<sup>34</sup> CTA Docket, Vol. 6, p. 3351.

<sup>35</sup> CTA Docket, Vol. 6, p. 3319.

<sup>36</sup> CTA Docket, Vol. 6, pp. 3319-3327.

<sup>37</sup> CTA Docket, Vol. 6, p. 3332.

<sup>38</sup> CTA Docket, Vol. 6, p. 3340.

<sup>39</sup> CTA Docket, Vol. 6, p. 3342.



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**THE COURT'S RULING**

A taxpayer's remedy for the refund or tax credit of input tax attributable to zero-rated or effectively zero-rated sales is governed by Section 112(A) and (C) of the National Internal Revenue Code (NIRC) of 1997, as amended, which provide:

**"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)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP): *Provided, further,* That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: *Provided, finally,* That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero rated sales.

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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."

Based on the foregoing legal provisions, in order to be entitled to a refund or tax credit of input VAT attributable to zero-rated or

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effectively zero-rated sales, the following requisites must be complied with:

1. The claim must be filed within the prescribed periods both in the administrative and judicial levels;
2. The taxpayer-claimant must be VAT-registered;
3. There must be zero-rated or effectively zero-rated sales;
4. Input VAT were incurred or paid;
5. Such input VAT are attributable to zero-rated or effectively zero-rated sales; and,
6. Said input VAT were not applied against any output VAT liability.

***The administrative and  
judicial claims for  
refund were filed on time***

Pursuant to Section 112(A) of NIRC of 1997, as amended, the application for tax credit certificate/refund of unutilized excess input VAT must be filed within two (2) years after the close of the taxable quarter when the zero-rated or effectively zero-rated sales were made.

The present claim covers the first, second, third, and fourth quarters of CY 2014, which closed on March 31, 2014, June 30, 2014, September 30, 2014, and December 31, 2014, respectively. Counting two (2) years from the said dates, petitioner had until March 31, 2016, June 30, 2016, September 30, 2016, and December 31, 2016, respectively, within which to file its administrative claim for tax refund. Considering that petitioner's administrative claims for the said quarters were all filed on September 24, 2015,<sup>40</sup> the same were clearly made within the two (2)-year prescribed period.

The Court shall proceed to determine the timeliness of petitioner's judicial claim.

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<sup>40</sup> Exhibits "P-8.1", "P-8.2", "P-8.3", "P-8.4"; CTA Docket, Vol. 4, pp 1888-1935.



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Section 11 of Republic Act (RA) No. 1125, as amended by RA No. 9282, provides for the period of limitation within which to file an appeal before the CTA, viz:

“SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.*  
- **Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue**, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts **may file an appeal with the CTA within thirty (30) days** after the receipt of such decision or ruling or **after the expiration of the period fixed by law for action** as referred to in Section 7(a)(2) herein.

Appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure with the CTA **within thirty (30) days** from the receipt of the decision or ruling or **in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon.** xxx” (*Boldfacing supplied*)

Under Section 112(C) of the NIRC of 1997, as amended, respondent has 120 days from the date of submission of complete documents in support of the application for tax refund/credit within which to grant or deny the claim. If after the 120-day period respondent fails to act on the application for tax refund/credit, petitioner may seek judicial intervention within 30 days from the expiration of the 120-day period.

Counting 120 days from September 24, 2015, the date when petitioner filed its administrative claims for refund/issuance of TCC together with the supporting documents covering the four (4) quarters of CY 2014, respondent had until January 22, 2016 to act on the said claims. Records show, however, that during said period, respondent failed to act on petitioner’s administrative claims for tax refund/credit.

Considering the inaction of respondent on petitioner’s administrative claims covering the four (4) quarters of CY 2014, the 30-day period within which to file the judicial claim to this Court begins to run from January 23, 2016 and ends until February 22, 2016. The present Petition for Review filed on February 19, 2016 is clearly well within the period to appeal. Thus, the Court has jurisdiction to take cognizance of the same.

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**Petitioner is a  
VAT-registered entity**

Petitioner is registered with the BIR as a VAT taxpayer with filing start date of July 30, 1998, as per Certificate of Registration (BIR Form No. 2303) with OCN 8RC0000385300, dated February 9, 2016, and with Tax Identification Number (TIN) 201-056-391-00000.<sup>41</sup>

**Petitioner engaged in  
zero-rated sale of  
services under Section  
108(B)(2) of the 1997  
NIRC, as amended, in  
the amount of  
₱426,388,169.32**

Petitioner claims that in CY 2014, it rendered services in the Philippines other than processing, manufacturing or repacking of goods to its non-resident foreign affiliates doing business outside the Philippines, which were paid for in acceptable foreign currency, inwardly remitted and duly accounted for in accordance with the BSP regulations.<sup>42</sup> The services are claimed to be transactions subject to zero percent (0%) VAT under Section 108(B)(2) of the NIRC of 1997, as amended,<sup>43</sup> which states:

*"SEC. 108. Value-added Tax on Sale of Services and Use or Lease of Properties. –*

xxx

xxx

xxx

*(B) Transactions Subject to Zero Percent (0%) Rate. – The following services performed in the Philippines by VAT-registered persons shall be subject to zero percent (0%) rate:*

xxx

xxx

xxx

*(2) Services other than those mentioned in the preceding paragraph rendered to a person engaged in business conducted outside the Philippines or to a nonresident person not engaged in business who is outside the Philippines when the services are performed, 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);"*

<sup>41</sup> Exhibit "P-3", CTA Docket, Vol. 4, p. 1872.

<sup>42</sup> Petitioner's Memorandum, CTA Docket Vol. 6, pp. 3319-3320 and 3327.

<sup>43</sup> Petitioner's Memorandum, CTA Docket Vol. 6, p. 3319.

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In order for a sale of service to qualify for a zero percent (0%) VAT rate under Section 108(B)(2) of the NIRC of 1997, as amended, the following requirements must be met, to wit:

- 1) The services rendered should be other than “processing, manufacturing or repacking goods”;<sup>44</sup>
- 2) The services must be performed in the Philippines<sup>45</sup> by a VAT-registered person;
- 3) The recipient of the services is a foreign corporation doing business outside the Philippines, or is a non-resident person not engaged in business who is outside the Philippines when the services were performed;<sup>46</sup> and,
- 4) The payment for such services must be in acceptable foreign currency accounted for in accordance with BSP rules.<sup>47</sup>

1. Petitioner rendered  
“services other than  
processing, manufacturing  
or repacking goods”

Petitioner submitted the Service Agreements<sup>48</sup> it entered into with its clients. Such Agreements provide the following services to be rendered by petitioner:

- 1) Finance Services/Business Support;
- 2) Information Technology (IT) Services – PAD;

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<sup>44</sup> *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 153205, January 22, 2007.

<sup>45</sup> *Commissioner of Internal Revenue vs. American Express International, Inc. (Philippine Branch)*, G.R. No. 152609, June 29, 2005; *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 153205, January 22, 2007.

<sup>46</sup> *Sitel Philippines Corporation (Formerly Clientlogic Phils. Inc.) vs. Commissioner of Internal Revenue*, G.R. No. 201326, February 8, 2017; *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 153205, January 22, 2007; *Accenture, Inc. vs. Commissioner of Internal Revenue*, G.R. No. 190102, July 11, 2012.

<sup>47</sup> *Commissioner of Internal Revenue vs. Burmeister and Wain Scandinavian Contractor Mindanao, Inc.*, G.R. No. 153205, January 22, 2007.

<sup>48</sup> Exhibits “P-20.1” to “P-20.29”, CTA Docket, Vols. 5-6, pp. 2563-2989.

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- 3) Information Technology (IT) – Infrastructure Assets (IA);
- 4) Manila Downstream Services Center;
- 5) Training and Human Resources Management;
- 6) Retail System Support;
- 7) Manila Procurement/Supply Chain Shared Services; and
- 8) Business Real Estate Services.

These services fall within the scope of “services other than processing, manufacturing or repacking of goods”.

Upon review of the records, however, the Court found that no service agreement or any other contract was submitted to prove that the services rendered by petitioner to one of its client “Chevron Corporation” are services other than processing, manufacturing or repacking goods. Thus, petitioner's sales to Chevron Corporation in the amount of ₱212,744,285.44 cannot qualify for zero-rating, details of which is shown below:

| Exhibit<br>Ref<br>No.     | O.R. No. | O.R. Date | Payor                  | Sale       |                  |
|---------------------------|----------|-----------|------------------------|------------|------------------|
|                           |          |           |                        | in USD     | in PHP           |
| First Quarter of CY 2014  |          |           |                        |            |                  |
| "P-<br>39.4"              | 5139     | 1/24/14   | Chevron<br>Corporation | 333,317.51 | 15,095,901.72    |
| "P-<br>39.17"             | 5155     | 2/25/14   | Chevron<br>Corporation | 444,889.41 | 19,825,731.28    |
| "P-<br>39.32"             | 5171     | 3/25/14   | Chevron<br>Corporation | 444,889.41 | 20,103,452.78    |
| Subtotal – First Quarter  |          |           |                        |            | 55,025,085.78    |
| Second Quarter of CY 2014 |          |           |                        |            |                  |
| "P-<br>39.51"             | 5191     | 4/25/14   | Chevron<br>Corporation | 444,889.41 | 19,896,664.13    |
| "P-<br>39.82"             | 5233     | 5/23/14   | Chevron<br>Corporation | 444,889.41 | 19,427,475.24    |
| "P-<br>39.114"            | 5265     | 6/26/14   | Chevron<br>Corporation | 444,889.41 | 19,504,138.97    |
| Subtotal – Second Quarter |          |           |                        |            | 58,828,278.34    |
| Third Quarter of CY 2014  |          |           |                        |            |                  |
| "P-<br>39.117"            | 5271     | 7/25/14   | Chevron<br>Corporation | 444,889.41 | 19,217,685.10    |
| "P-<br>39.173"            | 5330     | 9/26/14   | Chevron<br>Corporation | 889,778.82 | 39,545,725.34    |
| Subtotal – Third Quarter  |          |           |                        |            | 58,763,410.44    |
| Fourth Quarter of CY 2014 |          |           |                        |            |                  |
| "P-<br>39.189"            | 5347     | 10/24/14  | Chevron<br>Corporation | 444,889.41 | 19,914,476.72    |
| "P-<br>39.202"            | 5361     | 11/26/14  | Chevron<br>Corporation | 449,740.01 | 20,213,034.16    |
| Subtotal – Fourth Quarter |          |           |                        |            | 40,127,510.88    |
| Total                     |          |           |                        |            | ₱ 212,744,285.44 |

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2. Petitioner proved that its services were performed in the Philippines

The Service Agreements that petitioner had entered into with its foreign affiliates all indicate a common provision that petitioner's services shall be performed in the Philippines, to wit:

"11. Location of Services

[Petitioner] CHI shall perform the Services in the Philippines unless OPCO reasonably requests that some Services be performed in another location subject to, in all cases, to the prior written consent of CHI. xxx"

Thus, according to the above Service Agreements, petitioner performed services in the Philippines, in compliance with the second requisite.

3. Petitioner proved that some of its clients for CY 2014 are non-resident foreign corporations doing business outside the Philippines

To prove that its clients are non-resident foreign corporations doing business outside the Philippines, petitioner presented the following documents:

1. Certification of Non-Registration of Company issued by the SEC;<sup>49</sup>
2. Articles/Certificates of Incorporation/Registration and/or other similar documents;<sup>50</sup>
3. Tax Residence Certificates;<sup>51</sup>
4. Screenshot of Chevron Subsidiary Governance Website;<sup>52</sup>
5. Screenshot of US SEC Website;<sup>53</sup> and,
6. Service Agreements.<sup>54</sup>

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<sup>49</sup> Exhibits "P-15.1" to "P-15.41", CTA Docket, Vol. 4, pp. 1963-2003.

<sup>50</sup> Exhibits "P-16.1" to "P-16.31", CTA Docket, Vol. 4-5, pp. 2004-2458.

<sup>51</sup> Exhibits "P-17.1" to "P-17.7", CTA Docket, Vol. 5, pp. 2459-2469.

<sup>52</sup> Exhibits "P-18.1" to "P-18.37", CTA Docket, Vol. 5, pp. 2470-2554.

<sup>53</sup> Exhibits "P-19.1" to "P-19.5", CTA Docket, Vol. 5, pp. 2555-2562.

<sup>54</sup> Exhibits "P-20.1" to "P-20.29", CTA Docket, Vol. 5-6, pp. 2563-2990.



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Each of the aforesaid documents is inadequate to prove that petitioner's client is a non-resident foreign corporation doing business outside the Philippines.

The SEC Certificates of Non-Registration only show that the named entities therein are not registered corporations/partnerships in the Philippines, but the same do not prove that such entities are doing business outside the Philippines.

The Certificates/Articles of Foreign Incorporation/Registration, Tax Residence Certificates, and Screenshot of US SEC Website, only prove that the entities named/stated therein were incorporated/organized/domiciled abroad but do not necessarily establish that such entities are not doing business in the Philippines.

The Service Agreements only show the names and addresses/places of incorporation/registration of petitioner's foreign clients to whom it renders services but they do not, on their own, establish that such clients are non-resident foreign corporations doing business outside the Philippines. As declared in *Sitel Philippines Corporation (formerly Clientlogic Phils., Inc.) vs. Commissioner of Internal Revenue*,<sup>55</sup> Service Agreements do not prove that the foreign clients were doing business outside the Philippines or have a continuity of commercial dealings outside the Philippines.<sup>56</sup>

The printed screenshots of the Chevron Subsidiary Governance Website are self-serving and cannot be given credence. The computer-generated data contained in the printouts of Chevron Subsidiary Governance Website are sourced from a website maintained by petitioner's affiliated companies, and access to such website is likewise limited to members of Chevron's group of companies. Such document can easily be manipulated to favor the claimant in view of its affinity with the entity that maintains or keeps the database<sup>57</sup> and is therefore unreliable.

To be considered as a non-resident foreign corporation doing business outside the Philippines, each entity must be supported, at the very least, by **BOTH the SEC Certificate of Non-Registration of**

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<sup>55</sup> G.R. No. 201326, February 8, 2017.

<sup>56</sup> *Sitel Philippines Corporation (formerly Clientlogic Phils., Inc.) vs. Commissioner of Internal Revenue*, G.R. No. 201326, February 8, 2017.

<sup>57</sup> *Commissioner of Internal Revenue vs Chevron Holdings, Inc.*, CTA EB No. 1950 (CTA Case No. 8946); *Chevron Holdings, Inc. vs. Commissioner of Internal Revenue*, CTA EB No. 1951 (CTA Case No. 8946), June 3, 2020.

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**Corporation/Partnership AND proof of foreign incorporation/registration** (i.e., *Certificate/ Articles of Foreign Incorporation/ Association or printed screenshots of the US SEC Website showing the state/province/country where the entity was organized,<sup>58</sup> or Tax Residence Certificate<sup>59</sup>*).

Upon review of petitioner's evidence, the Court noted that only the following clients of the petitioner can be considered as non-resident foreign corporations doing business outside the Philippines:

| Client                                 | SEC Certificate of Non-Registration | Proof of foreign incorporation/registration |                                                                                                                                                                                                                    |
|----------------------------------------|-------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                        |                                     | Exhibit No.                                 | Document                                                                                                                                                                                                           |
| Chevron (Thailand) Limited             | "P-15.4"                            | "P-16.27"; "P-19.5" to "P-19.5.1"           | Letter of Certification of the Text that the Register Keeps Under the Foreign Business Act B.E. 2542 (1999); Screenshot of US SEC website                                                                          |
| Chevron Australia Pty Ltd              | "P-15.10"                           | "P-16.5"; "P-19.1" to "P-19.1.1"            | Certificate of Registration of Change of Name; Screenshot of US SEC website                                                                                                                                        |
| Chevron Global Energy Inc.             | "P-15.16"                           | "P-19.3" to "P-19.3.1"                      | Screenshot of US SEC website                                                                                                                                                                                       |
| Chevron New Zealand                    | "P-15.25"                           | "P-16.25"<br>"P-17.3"                       | Certificate of Incorporation with attached Constitution of Caltex Oil (N.Z.) Limited; Certificate of Status of Enterprise stating that the company is registered in New Zealand and is a resident for tax purposes |
| Chevron Singapore Pte. Ltd.            | "P-15.30"                           | "P-16.19"                                   | Certificate Confirming Incorporation of Company with attached Certificate of Incorporation                                                                                                                         |
| Chevron U.S.A. Inc. (Singapore Branch) | "P-15.34"                           | "P-16.8"                                    | Certificate of Registration of Foreign Company                                                                                                                                                                     |
| Chevron North Sea Limited              | "P-15.38"                           | "P-16.9"; "P-19.4" to "P-19.4.1"            | Certificate of Incorporation of Change of Name; Screenshot of US SEC website; Certificate of Residence                                                                                                             |

As a result, the following zero-rated sales of the petitioner shall be disallowed for its failure to prove that the recipients of its services are non-resident foreign corporations doing business outside the Philippines:

<sup>58</sup> Commissioner of Internal Revenue vs. CITCO International Support Services Limited-Philippines ROHQ, CTA EB No. 2015 (CTA Case No. 9102), June 5, 2020 Resolution.

<sup>59</sup> Chevron Holdings, Inc. vs. Commissioner of Internal Revenue, CTA Case No. 8946, March 14, 2018.

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| Exhibit<br>Ref<br>No.    | O.R. No. | O.R. Date | Payor                                                                       | Zero-rated Sale |                |
|--------------------------|----------|-----------|-----------------------------------------------------------------------------|-----------------|----------------|
|                          |          |           |                                                                             | in USD          | in PHP         |
| First Quarter of CY 2014 |          |           |                                                                             |                 |                |
| "P-<br>39.1"             | 5136     | 1/2/14    | Chevron Lubricants<br>Lanka PLC                                             | 4,982.94        | ₱ 221,070.98   |
| "P-<br>39.2"             | 5137     | 1/24/14   | Chevron Information<br>Technology<br>Company                                | 2,364,398.67    | 107,083,273.10 |
| "P-<br>39.3"             | 5138     | 1/24/14   | Chevron Australia<br>Pty Ltd - Other                                        | 261,699.32      | 11,852,324.28  |
| "P-<br>39.5"             | 5141     | 1/24/14   | Chevron<br>International Pte.<br>Ltd.                                       | 159,269.14      | 7,213,276.27   |
| "P-<br>39.7"             | 5143     | 1/24/14   | Chevron Malaysia<br>Limited                                                 | 142,119.06      | 6,436,551.63   |
| "P-<br>39.11"            | 5147     | 1/27/14   | Chevron Services<br>Company                                                 | 537,303.30      | 24,334,388.59  |
| "P-<br>39.12"            | 5149     | 1/27/14   | Refinaria Panama S.<br>de R.L.                                              | 1,489.95        | 67,479.62      |
| "P-<br>39.13"            | 5151     | 1/30/14   | Chevron (China)<br>Investment -<br>Services                                 | 12,821.81       | 579,647.83     |
| "P-<br>39.14"            | 5152     | 2/3/14    | Chevron Lubricants<br>Lanka PLC                                             | 2,987.64        | 135,371.09     |
| "P-<br>39.15"            | 5153     | 2/25/14   | Chevron Information<br>Technology<br>Company                                | 2,987,321.17    | 133,124,829.33 |
| "P-<br>39.16"            | 5154     | 2/25/14   | Chevron Services<br>Company                                                 | 2,358,730.74    | 105,112,778.08 |
| "P-<br>39.19"            | 5158     | 2/25/14   | Chevron Australia<br>Pty Ltd - Other                                        | 284,642.75      | 12,684,614.53  |
| "P-<br>39.20"            | 5159     | 2/25/14   | Chevron<br>International Pte.<br>Ltd.                                       | 131,663.01      | 5,867,335.56   |
| "P-<br>39.23"            | 5162     | 2/25/14   | Chevron Hong Kong<br>Limited                                                | 126,815.85      | 5,651,330.22   |
| "P-<br>39.25"            | 5164     | 2/25/14   | Chevron U.S.A. Inc.<br>- Chevron Global<br>Downstream                       | 13,854.21       | 617,389.04     |
| "P-<br>39.27"            | 5166     | 2/25/14   | Chevron Neftegaz<br>Inc.                                                    | 11,134.35       | 496,183.16     |
| "P-<br>39.28"            | 5167     | 2/26/14   | Chevron Products<br>UK Limited - Trading<br>and Marine<br>Lubricants Branch | 179,591.71      | 8,006,747.66   |
| "P-<br>39.29"            | 5168     | 2/26/14   | Chevron Lubricants<br>Lanka PLC                                             | 4,805.65        | 214,251.00     |
| "P-<br>39.30"            | 5169     | 3/25/14   | Chevron Information<br>Technology<br>Company                                | 3,125,559.70    | 141,236,317.22 |
| "P-<br>39.31"            | 5170     | 3/25/14   | Chevron Services<br>Company                                                 | 2,118,480.73    | 95,728,907.82  |
| "P-<br>39.33"            | 5172     | 3/25/14   | CGEI-Global Dnstrm<br>Cost Allocation                                       | 110,292.97      | 4,983,866.70   |
| "P-<br>39.34"            | 5173     | 3/25/14   | Chevron Products<br>Company (a<br>Chevron U.S.A. Inc.<br>Division)          | 270,372.04      | 12,217,444.19  |
| "P-<br>39.35"            | 5175     | 3/25/14   | Chevron Australia<br>Pty Ltd - Other                                        | 284,642.75      | 12,862,302.31  |
| "P-<br>39.37"            | 5177     | 3/25/14   | Chevron<br>International Pte.<br>Ltd.                                       | 139,400.15      | 6,299,148.22   |

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|                                  |      |         |                                                                    |              |                       |
|----------------------------------|------|---------|--------------------------------------------------------------------|--------------|-----------------------|
| "P-39.38"                        | 5178 | 3/25/14 | Chevron Energy Technology Company                                  | 52,677.49    | 2,380,365.57          |
| "P-39.43"                        | 5184 | 3/25/14 | Chevron (Cambodia) Limited                                         | 43,151.59    | 1,949,913.69          |
| "P-39.44"                        | 5185 | 3/25/14 | Chevron Neftegaz Inc.                                              | 12,493.33    | 564,542.70            |
| "P-39.45"                        | 5186 | 3/26/14 | Chevron Products UK Limited - Trading and Marine Lubricants Branch | 98,411.09    | 4,438,930.54          |
| "P-39.46"                        | 5187 | 3/26/14 | Chevron Lubricants Lanka PLC                                       | 2,803.57     | 126,457.83            |
| "P-39.47"                        | 5188 | 3/27/14 | Chevron (China) Investment - Services                              | 22,539.99    | 1,015,772.42          |
| "P-47.3"                         | N/A  | 3/31/14 | Chevron Munaigas Inc. - Home Office                                | N/A          | 544,518.17            |
| "P-47.3"                         | N/A  | 3/31/14 | Chevron Denmark Inc. - Denmark Branch                              | N/A          | 511,786.10            |
| "P-47.3"                         | N/A  | 3/31/14 | Chevron Munaigas Inc. - Home Office                                | N/A          | 559,617.65            |
| "P-47.3"                         | N/A  | 3/31/14 | Chevron Denmark Inc. - Denmark Branch                              | N/A          | 551,370.32            |
| "P-47.3"                         | N/A  | 3/31/14 | Chevron Munaigas Inc. - Home Office                                | N/A          | 565,922.49            |
| "P-47.3"                         | N/A  | 3/31/14 | Chevron Denmark Inc. - Denmark Branch                              | N/A          | 557,582.24            |
| <b>Subtotal – First Quarter</b>  |      |         |                                                                    |              | <b>716,793,608.15</b> |
| <b>Second Quarter of CY 2014</b> |      |         |                                                                    |              |                       |
| "P-39.49"                        | 5189 | 4/25/14 | Chevron Information Technology Company                             | 3,198,000.40 | 143,023,273.70        |
| "P-39.50"                        | 5190 | 4/25/14 | Chevron Products Company (a Chevron U.S.A. Inc. Division)          | 567,294.86   | 25,370,968.69         |
| "P-39.52"                        | 5193 | 4/25/14 | Chevron Malaysia Limited                                           | 205,071.84   | 9,171,370.31          |
| "P-39.53"                        | 5194 | 4/25/14 | Chevron Australia Pty Ltd - Other                                  | 202,935.02   | 9,075,805.90          |
| "P-39.54"                        | 5195 | 4/25/14 | Chevron Hong Kong Limited                                          | 172,301.41   | 7,705,787.57          |
| "P-39.55"                        | 5196 | 4/25/14 | Chevron International Pte. Ltd.                                    | 137,617.13   | 6,154,612.25          |
| "P-39.59"                        | 5200 | 4/25/14 | Chevron Trading Pte. Ltd.                                          | 102,379.27   | 4,578,679.34          |
| "P-39.60"                        | 5201 | 4/25/14 | Chevron Canada Limited-Downstream                                  | 101,118.66   | 4,522,301.43          |
| "P-39.62"                        | 5203 | 4/25/14 | Chevron Upstream                                                   | 15,220.89    | 680,719.59            |
| "P-39.64"                        | 5205 | 4/25/14 | Chevron Energy Technology Company                                  | 23,615.36    | 1,056,143.11          |
| "P-39.63"                        | 5204 | 4/25/14 | Chevron (Cambodia) Limited                                         | 54,458.54    | 2,435,533.99          |
| "P-39.65"                        | 5206 | 4/25/14 | Chevron Iraq (Sarta) Limited - Branch                              | 42,513.67    | 1,901,326.92          |

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|               |      |         |                                                                             |              |                |
|---------------|------|---------|-----------------------------------------------------------------------------|--------------|----------------|
| "P-<br>39.66" | 5207 | 4/25/14 | Chevron U.S.A. Inc.<br>- Chevron Global<br>Downstream                       | 4,912.68     | 219,708.41     |
| "P-<br>39.67" | 5208 | 4/25/14 | Chevron Neftegaz<br>Inc.                                                    | 8,963.59     | 400,876.12     |
| "P-<br>39.69" | 5220 | 4/30/14 | Chevron Overseas<br>Services Corporation                                    | 13,564.93    | 603,422.15     |
| "P-<br>39.70" | 5221 | 4/30/14 | Chevron Asia Pacific<br>Holdings Limited                                    | 18,363.64    | 816,887.90     |
| "P-<br>39.71" | 5222 | 4/30/14 | Chevron Products<br>UK Limited                                              | 27,496.25    | 1,223,142.79   |
| "P-<br>39.72" | 5223 | 4/30/14 | Chevron Al Khalij                                                           | 53,286.34    | 2,370,388.79   |
| "P-<br>39.73" | 5224 | 4/30/14 | Chevron Products<br>UK Limited - Trading<br>and Marine<br>Lubricants Branch | 74,731.16    | 3,324,339.86   |
| "P-<br>39.74" | 5225 | 4/30/14 | Chevron South<br>Africa (Pty) Limited                                       | 156,689.39   | 6,970,168.59   |
| "P-<br>39.75" | 5226 | 4/30/14 | Chevron Services<br>Company                                                 | 118,457.24   | 5,269,450.18   |
| "P-<br>39.76" | 5227 | 4/30/14 | Chevron (China)<br>Investment -<br>Services                                 | 12,997.02    | 578,159.25     |
| "P-<br>39.77" | 5228 | 4/25/14 | CGEI-Global Dnstrm<br>Cost Allocation                                       | 15,016.79    | 671,591.68     |
| "P-<br>39.78" | 5229 | 4/25/14 | Chevron Asia Pacific<br>Holdings Branch                                     | 2,378.93     | 106,392.22     |
| "P-<br>39.79" | 5230 | 5/23/14 | Chevron Information<br>Technology<br>Company                                | 3,735,750.02 | 163,133,105.45 |
| "P-<br>39.80" | 5231 | 5/23/14 | Chevron Services<br>Company                                                 | 1,524,346.95 | 66,565,335.05  |
| "P-<br>39.81" | 5232 | 5/23/14 | Chevron Products<br>Company (a<br>Chevron U.S.A. Inc.<br>Division)          | 575,223.61   | 25,118,922.12  |
| "P-<br>39.84" | 5236 | 5/23/14 | Chevron<br>International Pte.<br>Ltd.                                       | 133,675.18   | 5,837,341.13   |
| "P-<br>39.91" | 5241 | 5/23/14 | Chevron (Cambodia)<br>Limited                                               | 42,935.76    | 1,874,923.06   |
| "P-<br>39.92" | 5242 | 5/16/14 | Chevron Pakistan<br>Limited-Branch                                          | 35,151.69    | 1,529,664.46   |
| "P-<br>39.93" | 5243 | 5/20/14 | Chevron Products<br>UK Limited - Trading<br>and Marine<br>Lubricants Branch | 90,517.78    | 3,973,567.61   |
| "P-<br>39.94" | 5244 | 5/27/14 | Chevron Neftegaz<br>Inc.                                                    | 11,316.75    | 496,784.95     |
| "P-<br>39.95" | 5245 | 5/27/14 | Chevron Products<br>UK Limited                                              | 6,141.73     | 269,610.89     |
| "P-<br>39.96" | 5246 | 5/29/14 | Chevron (China)<br>Investment -<br>Services                                 | 11,848.65    | 520,143.19     |
| "P-<br>39.97" | 5247 | 5/29/14 | Chevron Lubricants<br>Lanka PLC                                             | 2,280.34     | 100,102.82     |
| "P-<br>39.98" | 5248 | 6/25/14 | Chevron Neftegaz<br>Inc.                                                    | 11,316.75    | 495,479.42     |
| "P-<br>39.99" | 5249 | 6/25/14 | Chevron (China)<br>Investment -<br>Services                                 | 11,857.01    | 519,133.54     |

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|                                  |      |         |                                                                    |              |                       |
|----------------------------------|------|---------|--------------------------------------------------------------------|--------------|-----------------------|
| "P-39.102"                       | 5252 | 6/25/14 | Chevron Energy Technology Company                                  | 52,939.25    | 2,317,830.56          |
| "P-39.105"                       | 5255 | 6/25/14 | Chevron Hong Kong Limited                                          | 155,183.79   | 6,794,386.60          |
| "P-39.106"                       | 5256 | 6/25/14 | Chevron International Pte. Ltd.                                    | 133,703.23   | 5,853,906.74          |
| "P-39.108"                       | 5259 | 6/25/14 | Chevron Products Company (a Chevron U.S.A. Inc. Division)          | 299,132.63   | 13,096,875.22         |
| "P-39.110"                       | 5261 | 6/25/14 | Chevron Services Company                                           | 1,521,857.63 | 66,631,244.74         |
| "P-39.111"                       | 5262 | 6/25/14 | Chevron Information Technology Company                             | 3,005,666.07 | 131,596,588.00        |
| "P-39.112"                       | 5263 | 6/26/14 | Compania Chevron de Panama, S.A.                                   | 25,852.31    | 1,133,376.16          |
| "P-39.113"                       | 5264 | 6/24/14 | Chevron (Cambodia) Limited                                         | 49,939.45    | 2,189,366.51          |
| "P-47.6"                         | N/A  | 6/30/14 | Chevron Lubricants Lanka PLC                                       | N/A          | 239,242.00            |
| "P-47.6"                         | N/A  | 6/30/14 | Chevron Munaigas Inc. - Home Office                                | N/A          | 404,123.10            |
| "P-47.6"                         | N/A  | 6/30/14 | Chevron Denmark Inc. - Denmark Branch                              | N/A          | 395,837.51            |
| "P-47.6"                         | N/A  | 6/30/14 | Chevron Munaigas Inc. - Home Office                                | N/A          | 498,521.68            |
| "P-47.6"                         | N/A  | 6/30/14 | Chevron Denmark Inc. - Denmark Branch                              | N/A          | 490,414.81            |
| "P-47.6"                         | N/A  | 6/30/14 | Chevron Munaigas Inc. - Home Office                                | N/A          | 498,958.80            |
| "P-47.6"                         | N/A  | 6/30/14 | Chevron Denmark Inc. - Denmark Branch                              | N/A          | 490,844.80            |
| <b>Subtotal – Second Quarter</b> |      |         |                                                                    |              | <b>741,296,681.66</b> |
| <b>Third Quarter of CY 2014</b>  |      |         |                                                                    |              |                       |
| "P-39.115"                       | 5269 | 7/25/14 | Chevron Services Company                                           | 1,676,220.56 | 72,406,935.64         |
| "P-39.116"                       | 5270 | 7/25/14 | Chevron Products Company (a Chevron U.S.A. Inc. Division)          | 522,027.07   | 22,549,765.45         |
| "P-39.121"                       | 5275 | 7/25/14 | Chevron Malaysia Limited                                           | 188,315.59   | 8,134,582.72          |
| "P-39.122"                       | 5276 | 7/25/14 | Chevron International Pte. Ltd.                                    | 133,674.23   | 5,774,264.79          |
| "P-39.127"                       | 5281 | 7/25/14 | Chevron Trading Pte. Ltd.                                          | 102,429.52   | 4,424,601.30          |
| "P-39.128"                       | 5282 | 7/25/14 | Chevron (Cambodia) Limited                                         | 49,924.80    | 2,156,578.83          |
| "P-39.129"                       | 5283 | 7/25/14 | Chevron Neftegaz Inc.                                              | 11,316.75    | 488,844.49            |
| "P-39.130"                       | 5284 | 7/28/14 | Chevron Products UK Limited - Trading and Marine Lubricants Branch | 181,035.56   | 7,847,228.44          |
| "P-39.131"                       | 5285 | 7/31/14 | Chevron Lubricants Lanka PLC                                       | 2,618.93     | 113,668.84            |

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| "P-<br>39.132" | 5286 | 7/30/14 | Chevron (China)<br>Investment -<br>Services                        | 11,848.57    | 513,592.11     |
| "P-<br>47.7"   | N/A  | 7/31/14 | Chevron Information<br>Technology<br>Company                       | N/A          | 150,322,123.54 |
| "P-<br>47.7"   | N/A  | 7/31/14 | Chevron Munaigas<br>Inc. - Home Office                             | N/A          | 492,908.19     |
| "P-<br>47.7"   | N/A  | 7/31/14 | Chevron Denmark<br>Inc. - Denmark<br>Branch                        | N/A          | 484,892.59     |
| "P-<br>39.133" | 5287 | 8/26/14 | Chevron Information<br>Technology<br>Company                       | 3,343,719.18 | 146,590,056.12 |
| "P-<br>39.134" | 5288 | 8/26/14 | Chevron Services<br>Company                                        | 1,549,256.40 | 67,920,052.61  |
| "P-<br>39.135" | 5289 | 8/26/14 | Chevron Products<br>Company (a<br>Chevron U.S.A. Inc.<br>Division) | 515,667.07   | 22,607,061.38  |
| "P-<br>39.138" | 5293 | 8/26/14 | Chevron<br>International Pte.<br>Ltd.                              | 133,674.23   | 5,860,334.50   |
| "P-<br>39.139" | 5294 | 8/26/14 | Chevron Hong Kong<br>Limited                                       | 160,649.43   | 7,042,938.62   |
| "P-<br>39.144" | 5299 | 8/26/14 | Chevron (Cambodia)<br>Limited                                      | 49,924.82    | 2,188,725.12   |
| "P-<br>39.145" | 5300 | 8/26/14 | Chevron Neftegaz<br>Inc.                                           | 11,316.75    | 496,131.08     |
| "P-<br>39.147" | 5302 | 8/28/14 | Chevron Lubricants<br>Lanka PLC                                    | 2,631.99     | 115,135.17     |
| "P-<br>47.8"   | N/A  | 8/31/14 | Chevron Munaigas<br>Inc. - Home Office                             | N/A          | 498,958.80     |
| "P-<br>47.8"   | N/A  | 8/31/14 | Chevron Denmark<br>Inc. - Denmark<br>Branch                        | N/A          | 490,844.80     |
| "P-<br>39.146" | 5301 | 9/26/14 | Compania Chevron<br>de Panama, S.A.                                | 13,961.95    | 620,531.12     |
| "P-<br>39.148" | 5303 | 9/2/14  | Chevron (China)<br>Investment -<br>Services                        | 11,848.58    | 517,179.40     |
| "P-<br>39.149" | 5304 | 9/25/14 | Chevron Information<br>Technology<br>Company                       | 3,176,369.26 | 141,423,386.46 |
| "P-<br>39.150" | 5305 | 9/25/14 | Chevron Services<br>Company                                        | 1,604,654.66 | 71,444,998.22  |
| "P-<br>39.153" | 5309 | 9/25/14 | Chevron<br>International Pte.<br>Ltd.                              | 143,193.59   | 6,375,493.77   |
| "P-<br>39.154" | 5310 | 9/25/14 | Chevron Energy<br>Technology<br>Company                            | 76,234.53    | 3,394,235.53   |
| "P-<br>39.155" | 5311 | 9/25/14 | Chevron Malaysia<br>Limited                                        | 125,640.58   | 5,593,970.62   |
| "P-<br>39.159" | 5315 | 9/25/14 | Chevron Hong Kong<br>Limited                                       | 78,824.88    | 3,509,567.23   |
| "P-<br>39.160" | 5316 | 9/25/14 | Chevron Trading<br>Pte. Ltd.                                       | 68,269.60    | 3,039,608.19   |
| "P-<br>39.161" | 5317 | 9/25/14 | Chevron Neftegaz<br>Inc.                                           | 11,316.75    | 503,862.42     |
| "P-<br>39.162" | 5318 | 9/26/14 | CGEI-Global Dnstrm<br>Cost Allocation                              | 588,264.50   | 2,909,402.22   |
| "P-<br>39.163" | 5319 | 9/26/14 | Chevron Products<br>UK Limited - Trading                           | 181,035.56   | 8,046,024.89   |

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|----------------------------------|------|----------|------------------------------------------------------------------------------------------|--------------|-----------------------|
|                                  |      |          | and Marine<br>Lubricants Branch                                                          |              |                       |
| "P-<br>39.164"                   | 5320 | 9/26/14  | Chevron South<br>Africa (Pty) Limited                                                    | 126,108.57   | 5,604,825.33          |
| "P-<br>39.165"                   | 5321 | 9/26/14  | Chevron Upstream                                                                         | 25,368.15    | 1,127,473.33          |
| "P-<br>39.166"                   | 5322 | 9/26/14  | Chevron U.S.A. Inc.<br>- Chevron Global<br>Downstream                                    | 34,028.15    | 1,512,362.22          |
| "P-<br>39.167"                   | 5323 | 9/26/14  | Chevron Iraq (Sarta)<br>Limited - Branch                                                 | 55,704.60    | 2,475,760.00          |
| "P-<br>39.168"                   | 5324 | 9/26/14  | Chevron Products<br>UK Limited                                                           | 32,400.55    | 1,440,024.44          |
| "P-39-<br>169"                   | 5325 | 9/26/14  | Chevron Asia Pacific<br>Holdings Limited                                                 | 30,618.11    | 1,360,804.89          |
| "P-<br>39.170"                   | 5326 | 9/26/14  | Chevron Overseas<br>Services Corporation                                                 | 22,617.11    | 1,005,204.89          |
| "P-<br>39.171"                   | 5327 | 9/26/14  | Chevron Lubricants<br>Lanka PLC                                                          | 6,330.20     | 281,342.22            |
| "P-<br>39.172"                   | 5328 | 9/29/14  | Chevron (China)<br>Investment -<br>Services                                              | 11,848.57    | 530,137.36            |
| "P-<br>47.9"                     | N/A  | 9/30/14  | Chevron Products<br>Company (a<br>Chevron U.S.A. Inc.<br>Division)                       | N/A          | 23,235,686.67         |
| "P-<br>47.9"                     | N/A  | 9/30/14  | Chevron Munaigas<br>Inc. - Home Office                                                   | N/A          | 506,734.19            |
| "P-<br>47.9"                     | N/A  | 9/30/14  | Chevron Denmark<br>Inc. - Denmark<br>Branch                                              | N/A          | 498,493.77            |
| <b>Subtotal – Third Quarter</b>  |      |          |                                                                                          |              | <b>816,477,334.51</b> |
| <b>Fourth Quarter of CY 2014</b> |      |          |                                                                                          |              |                       |
| "P-<br>39.174"                   | 5331 | 10/1/14  | Chevron Al Khaliij                                                                       | 68,349.20    | 3,077,406.57          |
| "P-<br>39.175"                   | 5332 | 10/24/14 | Chevron Information<br>Technology<br>Company                                             | 3,125,280.85 | 139,896,188.45        |
| "P-<br>39.176"                   | 5333 | 10/24/14 | Chevron Services<br>Company                                                              | 1,608,197.24 | 71,987,342.89         |
| "P-<br>39.177"                   | 5334 | 10/24/14 | Chevron Products<br>Company (a<br>Chevron U.S.A. Inc.<br>Division)                       | 526,869.73   | 23,584,141.90         |
| "P-<br>39.181"                   | 5339 | 10/24/14 | Chevron<br>International Pte.<br>Ltd.                                                    | 133,674.23   | 5,983,627.13          |
| "P-<br>39.185"                   | 5343 | 10/24/14 | Chevron Neftegaz<br>Inc.                                                                 | 11,316.75    | 506,568.93            |
| "P-<br>39.186"                   | 5344 | 10/28/14 | Chevron (Cambodia)<br>Limited                                                            | 99,849.63    | 4,471,546.35          |
| "P-<br>39.187"                   | 5345 | 10/30/14 | Chevron (China)<br>Investment -<br>Services                                              | 11,848.58    | 530,137.81            |
| "P-<br>39.188"                   | 5436 | 10/30/14 | Chevron Lubricants<br>Lanka PLC                                                          | 7,234.44     | 323,688.59            |
| "P-<br>47.10"                    | N/A  | 10/31/14 | Chevron Munaigas<br>Inc. - Home Office                                                   | N/A          | 509,912.64            |
| "P-<br>47.10"                    | N/A  | 10/31/14 | Chevron Power and<br>Energy Management<br>Company (a<br>Chevron U.S.A. Inc.<br>division) | N/A          | 32,989.70             |

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| "P-<br>47.10"  | N/A  | 10/31/14 | Chevron Denmark<br>Inc. - Denmark<br>Branch                                                                                             | N/A          | 501,620.52     |
| "P-<br>39.191" | 5349 | 11/25/14 | Chevron Products<br>Company (a<br>Chevron U.S.A. Inc.<br>Division)                                                                      | 512,487.03   | 23,012,439.61  |
| "P-<br>39.194" | 5353 | 11/25/14 | Chevron<br>International Pte.<br>Ltd.                                                                                                   | 133,621.54   | 6,000,069.15   |
| "P-<br>39.195" | 5354 | 11/25/14 | Chevron Hong Kong<br>Limited                                                                                                            | 160,587.00   | 7,210,911.54   |
| "P-<br>39.196" | 5355 | 11/25/14 | Chevron Malaysia<br>Limited                                                                                                             | 125,580.61   | 5,639,003.59   |
| "P-<br>39.198" | 5357 | 11/25/14 | Chevron (Cambodia)<br>Limited                                                                                                           | 49,898.28    | 2,240,605.30   |
| "P-<br>39.199" | 5358 | 11/25/14 | Chevron Neftegaz<br>Inc.                                                                                                                | 11,316.75    | 508,161.20     |
| "P-<br>39.200" | 5359 | 11/26/14 | Chevron Information<br>Technology<br>Company                                                                                            | 3,135,017.02 | 140,899,641.35 |
| "P-<br>39.201" | 5360 | 11/26/14 | Chevron Services<br>Company                                                                                                             | 1,567,931.08 | 70,468,812.59  |
| "P-<br>39.203" | 5362 | 11/26/14 | Chevron Products<br>UK Limited - Trading<br>and Marine<br>Lubricants Branch                                                             | 281,438.45   | 12,648,919.10  |
| "P-<br>39.205" | 5364 | 11/26/14 | Chevron Lubricants<br>Lanka PLC                                                                                                         | 5,220.83     | 234,644.04     |
| "P-<br>39.206" | 5365 | 11/28/14 | Chevron Pakistan<br>Limited-Branch                                                                                                      | 8,693.77     | 390,555.71     |
| "P-<br>47.10"  | N/A  | 10/31/14 | Chevron Africa and<br>Latin America<br>Exploration and<br>Production Company<br>(a Chevron U.S.A<br>Inc. division) -<br>FEABU HQ Branch | N/A          | 5,906,885.30   |
| "P-<br>47.11"  | N/A  | 11/30/14 | Chevron Africa and<br>Latin America<br>Exploration and<br>Production Company<br>(a Chevron U.S.A<br>Inc. division) -<br>FEABU HQ Branch | N/A          | 987,134.32     |
| "P-<br>47.11"  | N/A  | 11/30/14 | Chevron Munaigas<br>Inc. - Home Office                                                                                                  | N/A          | 511,287.06     |
| "P-<br>47.11"  | N/A  | 11/30/14 | Chevron Denmark<br>Inc. - Denmark<br>Branch                                                                                             | N/A          | 502,972.60     |
| "P-<br>39.207" | 5376 | 12/19/14 | Chevron Products<br>Company (a<br>Chevron U.S.A. Inc.<br>Division)                                                                      | 342,602.71   | 15,315,275.37  |
| "P-<br>39.208" | 5378 | 12/22/14 | Chevron Energy<br>Technology<br>Company                                                                                                 | 85,380.57    | 3,816,744.30   |
| "P-<br>39.211" | 5381 | 12/29/14 | Chevron (China)<br>Investment -<br>Services                                                                                             | 11,833.31    | 528,981.22     |
| "P-<br>39.211" | 5382 | 12/29/14 | Chevron (Tianjin)<br>Lubricants Co., Ltd.                                                                                               | 5,372.20     | 240,151.99     |
| "P-<br>47.12"  | N/A  | 12/31/14 | Chevron Munaigas<br>Inc. - Home Office                                                                                                  | N/A          | (1,671,886.80) |

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|---------------------------|-----|----------|-----------------------------------------------------------------------------------------------------------------------|-----|--------------------------|
| "P-47.12"                 | N/A | 12/31/14 | Chevron Africa and Latin America Exploration and Production Company (a Chevron U.S.A Inc. division) - FEABU HQ Branch | N/A | (1,611,060.40)           |
| "P-47.12"                 | N/A | 12/31/14 | Chevron Denmark Inc. - Denmark Branch                                                                                 | N/A | (869,901.57)             |
| Subtotal – Fourth Quarter |     |          |                                                                                                                       |     | <b>544,315,518.05</b>    |
| Total                     |     |          |                                                                                                                       |     | <b>₱2,818,883,142.37</b> |

4. Petitioner proved that its zero-rated sales were paid for in US dollars and were accounted for in accordance with the BSP Rules

For the services rendered to its affiliates for the four taxable quarters of CY 2014, petitioner was paid in US dollar currency which were accounted for in accordance with BSP rules and regulations, as evidenced by the Certificate of Inward Remittance issued by JP Morgan Chase Bank N.A. – Manila Branch covering the period January to December 2014.<sup>60</sup> Considering that the certification of inward remittances attests to the fact of payment “in acceptable foreign currency and accounted for in accordance with the rules and regulations of the BSP,” petitioner is considered to have complied with the fourth requisite.

5. Compliance with Invoicing Requirements for its zero-rated sales

Sections 113(A)(2), (B)(1), (2)(c) and (3) of the NIRC of 1997, as amended, provide that a VAT taxpayer, like herein petitioner, shall, for every sale of services, issue a VAT official receipt which must contain the following information:

“SEC. 113. *Invoicing and Accounting Requirements for VAT-Registered Persons.* –

(A) *Invoicing Requirements.* – A VAT-registered person shall issue:

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<sup>60</sup> Exhibit “P-50.1”



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

(B) *Information Contained in the VAT Invoice or VAT Official Receipt.* – The following information shall be indicated in the VAT invoice or VAT official receipt:

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

(2) The total amount which the purchaser pays or is obligated to pay to the seller with the indication that such amount includes the value-added tax: *Provided, that:*

xxx

xxx

xxx

(c) If the sale is subject to zero percent (0%) value-added tax, the term '**zero-rated sale**' shall be written or printed prominently on the invoice or receipt;

xxx

xxx

xxx

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

Sections 4.113-1(A)(2), (B)(1) and (2)(c) of Revenue Regulations (RR) No. 16-2005 resonate the invoicing requirements as found in the NIRC of 1997, as amended, viz.:

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

(A) **A VAT-registered person shall issue: –**

xxx

xxx

xxx

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

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

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

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

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

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

XXX

XXX

XXX

(C) If the sale is subject to zero percent (0%) VAT, the term 'zero-rated sale' shall be written or printed prominently on the invoice or receipt;" (*Emphasis supplied*)

It is petitioner's burden to prove that the VAT zero-rated sales of service it has rendered comply with the invoicing requirements under the aforesaid provisions of the NIRC of 1997, as amended, and RR No. 16-2005. Thus, for failure to submit VAT official receipts, the following VAT zero-rated sales shall be disallowed:

| Exhibit Ref No.           | O.R. No. | O.R. Date | Payor                                  | Zero-rated Sale |                |
|---------------------------|----------|-----------|----------------------------------------|-----------------|----------------|
|                           |          |           |                                        | in USD          | in PHP         |
| First Quarter of CY 2014  |          |           |                                        |                 |                |
| "P-47.3"                  | N/A      | 3/31/14   | Chevron Global Energy Inc.             | N/A             | ₱ 1,820,324.25 |
| "P-47.3"                  | N/A      | 3/31/14   | Chevron Global Energy Inc.             | N/A             | 941,874.78     |
| "P-47.3"                  | N/A      | 3/31/14   | Chevron Global Energy Inc.             | N/A             | 953,705.27     |
| Subtotal – First Quarter  |          |           |                                        |                 | 3,715,904.30   |
| Second Quarter of CY 2014 |          |           |                                        |                 |                |
| "P-47.6"                  | N/A      | 6/30/14   | Chevron Global Energy Inc.             | N/A             | 1,091,037.60   |
| "P-47.6"                  | N/A      | 6/30/14   | Chevron Global Energy Inc.             | N/A             | 973,720.11     |
| "P-47.6"                  | N/A      | 6/30/14   | Chevron Global Energy Inc.             | N/A             | 975,244.19     |
| Subtotal – Second Quarter |          |           |                                        |                 | 3,040,001.90   |
| Third Quarter of CY 2014  |          |           |                                        |                 |                |
| "P-47.9"                  | N/A      | 9/30/14   | Chevron U.S.A. Inc. (Singapore Branch) | N/A             | 4,722,142.92   |
| "P-47.7"                  | N/A      | 7/31/14   | Chevron Global Energy Inc.             | N/A             | 962,732.78     |
| "P-47.8"                  | N/A      | 8/31/14   | Chevron Global Energy Inc.             | N/A             | 974,551.07     |
| "P-47.9"                  | N/A      | 9/30/14   | Chevron Global Energy Inc.             | N/A             | 989,737.31     |
| Subtotal – Third Quarter  |          |           |                                        |                 | 7,649,164.08   |
| Fourth Quarter of CY 2014 |          |           |                                        |                 |                |
| "P-47.10"                 | N/A      | 10/31/14  | Chevron Global Energy Inc.             | N/A             | 995,945.34     |
| "P-47.11"                 | N/A      | 11/30/14  | Chevron Global Energy Inc.             | N/A             | 997,339.62     |
| "P-47.12"                 | N/A      | 12/31/14  | Chevron Global Energy Inc.             | N/A             | (666,477.85)   |
| Subtotal – Fourth Quarter |          |           |                                        |                 | 1,326,807.11   |
| Total                     |          |           |                                        |                 | ₱15,731,877.39 |

As found in the Report of Atty. Fredieric B. Landicho,<sup>61</sup> the Court-commissioned Independent Certified Public Accountant (ICPA), petitioner declared sales subject to 12% VAT in the total amount of ₱139,122,645.90, and zero-rated sales in the total amount of

<sup>61</sup> Exhibit "P-29", p. 10.

₱3,473,747,476.52, or total sales amounting to ₱3,612,870,122.42, detailed as follows:

| Period                    | Sales subject to 12% VAT | Zero-rated Sales   | Total              |
|---------------------------|--------------------------|--------------------|--------------------|
| 1st Quarter <sup>62</sup> | ₱ 36,234,269.50          | ₱ 862,939,005.71   | ₱ 899,173,275.21   |
| 2nd Quarter <sup>63</sup> | 38,714,956.17            | 909,392,301.24     | 948,107,257.41     |
| 3rd Quarter <sup>64</sup> | 38,248,511.99            | 998,331,796.66     | 1,036,580,308.65   |
| 4th Quarter <sup>65</sup> | 25,924,908.24            | 703,084,372.91     | 729,009,281.15     |
| Total                     | ₱ 139,122,645.90         | ₱ 3,473,747,476.52 | ₱ 3,612,870,122.42 |

Upon review and re-computation of the Summary List of Sales,<sup>66</sup> the total amount of zero-rated sales is ₱3,473,747,474.52. Out of the ₱3,473,747,474.52 zero-rated sales declared per VAT returns for CY 2014, only the amount of ₱426,388,169.32 qualifies for VAT zero-rating under Section 108(B)(2), in relation to Section 113(A)(2),(B)(1),(2)(c) and (3), both of the NIRC of 1997, as amended:

|                                                                                                          | 1st Quarter     | 2nd Quarter     | 3rd Quarter     | 4th Quarter      | Total             |
|----------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|------------------|-------------------|
| Zero-rated sales declared per VAT returns                                                                | ₱862,939,005.71 | ₱909,392,301.24 | ₱998,331,794.66 | ₱703,084,372.91  | ₱3,473,747,474.52 |
| Less: Disallowances                                                                                      |                 |                 |                 |                  |                   |
| No Service Agreement submitted                                                                           | 55,025,085.78   | 58,828,278.34   | 58,763,410.44   | 40,127,510.88    | 212,744,285.44    |
| Sales to those not considered as Non-resident Foreign Corporation doing business outside the Philippines | 716,793,608.15  | 741,296,681.66  | 816,477,334.51  | 544,315,518.05   | 2,818,883,142.37  |
| Without VAT Official Receipts                                                                            | 3,715,904.30    | 3,040,001.90    | 7,649,164.08    | 1,326,807.11     | 15,731,877.39     |
| Valid zero-rated sales                                                                                   | ₱ 87,404,407.48 | ₱106,227,339.34 | ₱115,441,885.63 | ₱ 117,314,536.87 | ₱ 426,388,169.32  |

The amount of ₱426,388,169.32 representing the duly-supported VAT zero-rated sales of petitioner are detailed as follows:

| Exhibit<br>Ref No.       | O.R. No. | O.R. Date | Payor | Zero-rated Sale |        |
|--------------------------|----------|-----------|-------|-----------------|--------|
|                          |          |           |       | in USD          | in PHP |
| First Quarter of CY 2014 |          |           |       |                 |        |

<sup>62</sup> Amended 1<sup>st</sup> Quarterly VAT Return, "P-42.1" to "P-42.2".

<sup>63</sup> Amended 2<sup>nd</sup> Quarterly VAT Return, "P-42.3" to "P-42.4".

<sup>64</sup> Original 3<sup>rd</sup> Quarterly VAT Return, "P-42.5" to "P-42.6".

<sup>65</sup> Amended 4<sup>th</sup> Quarterly VAT Return, "P-42.7" to "P-42.8".

<sup>66</sup> Exhibits "P47.1" to "P-47.12".



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|                                  |      |         |                                        |            |                       |
|----------------------------------|------|---------|----------------------------------------|------------|-----------------------|
| "P-39.6"                         | 5142 | 1/24/14 | Chevron U.S.A. Inc. (Singapore Branch) | 119,221.04 | 5,399,503.62          |
| "P-39.8"                         | 5144 | 1/24/14 | Chevron (Thailand) Limited             | 116,417.86 | 5,272,548.01          |
| "P-39.9"                         | 5145 | 1/24/14 | Chevron Singapore Pte. Ltd.            | 110,097.15 | 4,986,283.96          |
| "P-39.10"                        | 5146 | 1/24/14 | Chevron North Sea Limited              | 103,455.60 | 4,685,489.13          |
| "P-39.18"                        | 5157 | 2/25/14 | Chevron New Zealand                    | 325,759.44 | 14,516,909.09         |
| "P-39.21"                        | 5160 | 2/25/14 | Chevron North Sea Limited              | 130,901.18 | 5,833,385.92          |
| "P-39.22"                        | 5161 | 2/25/14 | Chevron U.S.A. Inc. (Singapore Branch) | 115,166.99 | 5,132,218.81          |
| "P-39.24"                        | 5163 | 2/25/14 | Chevron Singapore Pte. Ltd.            | 126,782.08 | 5,649,825.31          |
| "P-39.26"                        | 5165 | 2/25/14 | Chevron (Thailand) Limited             | 110,278.02 | 4,914,350.27          |
| "P-39.36"                        | 5176 | 3/25/14 | Chevron New Zealand                    | 203,064.06 | 9,175,962.95          |
| "P-39.39"                        | 5179 | 3/25/14 | Chevron North Sea Limited              | 130,901.18 | 5,915,100.77          |
| "P-39.40"                        | 5180 | 3/25/14 | Chevron Singapore Pte. Ltd.            | 126,877.02 | 5,733,258.92          |
| "P-39.41"                        | 5181 | 3/25/14 | Chevron U.S.A. Inc. (Singapore Branch) | 115,166.99 | 5,204,111.61          |
| "P-39.42"                        | 5183 | 3/25/14 | Chevron (Thailand) Limited             | 110,328.21 | 4,985,459.11          |
| <b>Subtotal – First Quarter</b>  |      |         |                                        |            | <b>87,404,407.48</b>  |
| <b>Second Quarter of CY 2014</b> |      |         |                                        |            |                       |
| "P-39.56"                        | 5197 | 4/25/14 | Chevron Singapore Pte. Ltd.            | 105,048.25 | 4,698,043.38          |
| "P-39.57"                        | 5198 | 4/25/14 | Chevron North Sea Limited              | 93,838.37  | 4,196,707.07          |
| "P-39.58"                        | 5199 | 4/25/14 | Chevron (Thailand) Limited             | 103,211.17 | 4,615,884.17          |
| "P-39.61"                        | 5202 | 4/25/14 | Chevron U.S.A. Inc. (Singapore Branch) | 87,844.21  | 3,928,631.93          |
| "P-39.68"                        | 5216 | 4/24/14 | Chevron New Zealand                    | 223,036.29 | 9,974,789.36          |
| "P-39.83"                        | 5235 | 5/23/14 | Chevron Australia Pty Ltd              | 257,406.84 | 11,240,467.63         |
| "P-39.85"                        | 5237 | 5/23/14 | Chevron North Sea Limited              | 118,546.91 | 5,176,718.32          |
| "P-39.86"                        | 5238 | 5/23/14 | Chevron Singapore Pte. Ltd.            | 119,583.86 | 5,221,999.96          |
| "P-39.87";<br>"P-39.88"          | 5239 | 5/23/14 | Chevron U.S.A. Inc. (Singapore Branch) | 106,059.33 | 4,631,409.43          |
| "P-39.89";<br>"P-39.90"          | 5240 | 5/23/14 | Chevron (Thailand) Limited             | 107,950.24 | 4,713,981.88          |
| "P-39.100"                       | 5250 | 6/25/14 | Chevron (Thailand) Limited             | 105,032.17 | 4,598,606.39          |
| "P-39.101"                       | 5251 | 6/25/14 | Chevron Singapore Pte. Ltd.            | 119,691.66 | 5,240,440.46          |
| "P-39.103"                       | 5253 | 6/25/14 | Chevron North Sea Limited              | 118,546.91 | 5,190,320.05          |
| "P-39.104"                       | 5254 | 6/25/14 | Chevron U.S.A. Inc. (Singapore Branch) | 106,059.46 | 4,643,584.06          |
| "P-39.107"                       | 5257 | 6/25/14 | Chevron Australia Pty Ltd              | 257,406.84 | 11,270,001.75         |
| "P-39.109"                       | 5260 | 6/25/14 | Chevron New Zealand                    | 385,670.61 | 16,885,753.50         |
| <b>Subtotal – Second Quarter</b> |      |         |                                        |            | <b>106,227,339.34</b> |
| <b>Third Quarter of CY 2014</b>  |      |         |                                        |            |                       |
| "P-39.119"                       | 5273 | 7/25/14 | Chevron Australia Pty Ltd              | 257,406.84 | 11,119,085.96         |
| "P-39.120"                       | 5274 | 7/25/14 | Chevron New Zealand                    | 202,933.47 | 8,766,024.62          |
| "P-39.123"                       | 5277 | 7/25/14 | Chevron North Sea Limited              | 118,546.91 | 5,120,816.85          |
| "P-39.124"                       | 5278 | 7/25/14 | Chevron Singapore Pte. Ltd.            | 123,805.21 | 5,347,957.24          |
| "P-39.125"                       | 5279 | 7/25/14 | Chevron U.S.A. Inc. (Singapore Branch) | 106,059.33 | 4,581,396.54          |
| "P-39.126"                       | 5280 | 7/25/14 | Chevron (Thailand) Limited             | 112,315.86 | 4,851,657.02          |
| "P-39.136"                       | 5291 | 8/26/14 | Chevron Australia Pty Ltd              | 257,406.84 | 11,284,824.20         |

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|                                              |      |          |                                        |            |                        |
|----------------------------------------------|------|----------|----------------------------------------|------------|------------------------|
| "P-39.137"                                   | 5292 | 8/26/14  | Chevron New Zealand                    | 202,933.47 | 8,896,688.73           |
| "P-39.140"                                   | 5295 | 8/26/14  | Chevron North Sea Limited              | 118,546.91 | 5,197,146.43           |
| "P-39.141"                                   | 5296 | 8/26/14  | Chevron U.S.A. Inc. (Singapore Branch) | 106,059.33 | 4,649,685.67           |
| "P-39.142"                                   | 5297 | 8/26/14  | Chevron Singapore Pte. Ltd.            | 118,545.05 | 5,197,064.88           |
| "P-39.143"                                   | 5298 | 8/26/14  | Chevron (Thailand) Limited             | 106,121.76 | 4,652,422.62           |
| "P-39.151"                                   | 5307 | 9/25/14  | Chevron Australia Pty Ltd              | 257,406.84 | 11,460,678.54          |
| "P-39.152"                                   | 5308 | 9/25/14  | Chevron New Zealand                    | 202,933.45 | 9,035,327.24           |
| "P-39.156"                                   | 5312 | 9/25/14  | Chevron North Sea Limited              | 118,546.91 | 5,278,134.91           |
| "P-39.157"                                   | 5313 | 9/25/14  | Chevron Singapore Pte. Ltd.            | 118,545.08 | 5,278,053.43           |
| "P-39.158"                                   | 5314 | 9/25/14  | Chevron (Thailand) Limited             | 106,121.72 | 4,724,920.75           |
| <i>Subtotal – Third Quarter</i>              |      |          |                                        |            | <b>115,441,885.63</b>  |
| <b>Fourth Quarter of CY 2014</b>             |      |          |                                        |            |                        |
| "P-39.178"                                   | 5336 | 10/24/14 | Chevron Australia Pty Ltd              | 257,406.84 | 11,522,239.93          |
| "P-39.179"                                   | 5337 | 10/24/14 | Chevron U.S.A. Inc. (Singapore Branch) | 212,118.66 | 9,495,016.11           |
| "P-39.180"                                   | 5338 | 10/24/14 | Chevron New Zealand                    | 202,933.46 | 9,083,861.23           |
| "P-39.182"                                   | 5340 | 10/24/14 | Chevron North Sea Limited              | 118,546.91 | 5,306,486.57           |
| "P-39.183"                                   | 5341 | 10/24/14 | Chevron Singapore Pte. Ltd.            | 123,803.91 | 5,541,804.39           |
| "P-39.184"                                   | 5342 | 10/24/14 | Chevron (Thailand) Limited             | 112,314.35 | 5,027,500.00           |
| "P-39.190"                                   | 5348 | 11/25/14 | Chevron Australia Pty Ltd              | 650,297.06 | 29,200,586.44          |
| "P-39.192"                                   | 5351 | 11/25/14 | Chevron New Zealand                    | 198,215.17 | 8,900,546.48           |
| "P-39.193"                                   | 5352 | 11/25/14 | Chevron North Sea Limited              | 275,693.16 | 12,379,576.11          |
| "P-39.197"                                   | 5356 | 11/25/14 | Chevron (Thailand) Limited             | 106,068.77 | 4,762,854.51           |
| "P-39.204"                                   | 5363 | 11/26/14 | Chevron U.S.A. Inc. (Singapore Branch) | 115,849.49 | 5,206,718.65           |
| "P-39.209"                                   | 5379 | 12/22/14 | Chevron Singapore Pte. Ltd.            | 125,003.03 | 5,587,976.31           |
| "P-39.210"                                   | 5380 | 12/22/14 | Chevron North Sea Limited              | 118,546.91 | 5,299,370.14           |
| <i>Subtotal – Fourth Quarter</i>             |      |          |                                        |            | <b>117,314,536.87</b>  |
| <b>Total Valid Zero-rated Sales, CY 2014</b> |      |          |                                        |            | <b>₱426,388,169.32</b> |

***Petitioner incurred/paid input VAT attributable to zero-rated sales and said input VAT were not applied against any output VAT liability***

Having found that petitioner had valid VAT zero-rated sales in the amount of ₱426,388,169.32 for the subject period of claim, the Court shall proceed to determine whether petitioner complied with the requisites anent the substantiation of its input VAT.

In its Quarterly VAT Returns for the four quarters of CY 2014, petitioner reflected a total amount of ₱100,922,726.70 allowable input VAT arising from its amortization of input VAT on purchases of capital goods exceeding ₱1 million, domestic purchases of capital goods not exceeding ₱1 million, domestic purchases and importation of goods.

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other than capital goods, domestic purchases of services and services rendered by non-residents, detailed as follows:

|                                                                                                                  | 1st Quarter            | 2nd Quarter            | 3rd Quarter            | 4th Quarter            | Consolidated            |
|------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|
| Input Tax Deferred on Capital Goods exceeding ₱1 Million from Previous Quarter (Line 20B)                        | ₱ 33,331,281.94        | ₱ 30,840,717.89        | ₱ 27,506,197.80        | ₱ 24,402,071.65        | ₱ 33,331,281.94         |
| Add: Input Tax on Capital Goods exceeding ₱1 Million Purchased this Quarter (Line 21D)                           | 850,317.32             | -                      | 135,184.60             | 4,265,396.00           | 5,250,897.92            |
| Total Unamortized Input Tax on Capital Goods exceeding ₱1 Million deferred for the succeeding period             | 34,181,599.26          | 30,840,717.89          | 27,641,382.40          | 28,667,467.65          | 38,582,179.86           |
| Less: Input Tax on Purchases of Capital Goods exceeding ₱1 Million deferred for the succeeding period (Line 23A) | 30,840,717.89          | 27,506,197.80          | 24,402,071.65          | 25,367,062.86          | 25,367,062.86           |
| Amortization of Input Tax on Capital Goods exceeding ₱1 Million                                                  | 3,340,881.37           | 3,334,520.09           | 3,239,310.75           | 3,300,404.79           | 13,215,117.00           |
| Add:                                                                                                             |                        |                        |                        |                        |                         |
| Input Tax on Domestic Purchases of Goods Other than Capital Goods (Line 21F)                                     | 373,534.58             | 502,393.87             | 2,130,558.04           | 470,386.13             | 3,476,872.62            |
| Input Tax on Importation of Goods Other than Capital Goods (Line 21H)                                            | 151,736.00             | 77,620.00              | 18,840.00              | 116,366.00             | 364,562.00              |
| Domestic Purchase of Services (Line 21J)                                                                         | 17,828,306.77          | 21,794,235.00          | 14,260,769.50          | 21,217,419.34          | 75,100,730.61           |
| Services Rendered by Non-Residents (Line 21L)                                                                    | 1,397,596.86           | 3,120,594.93           | 1,394,682.35           | 2,852,570.33           | 8,765,444.47            |
| <b>Total Allowable Input Tax</b>                                                                                 | <b>₱ 23,092,055.58</b> | <b>₱ 28,829,363.89</b> | <b>₱ 21,044,160.64</b> | <b>₱ 27,957,146.59</b> | <b>₱ 100,922,726.70</b> |

Out of the ₱100,922,726.70 total input VAT for the four (4) quarters of CY 2014, petitioner is claiming refund of the amount of ₱84,228,009.20, detailed below, representing input VAT attributable to its VAT zero-rated sales for CY 2014:

|                           |   | 1st Quarter     | 2nd Quarter     | 3rd Quarter      | 4th Quarter     | CY 2014          |
|---------------------------|---|-----------------|-----------------|------------------|-----------------|------------------|
| Sales subject to 12% VAT  | A | ₱ 36,234,269.50 | ₱ 38,714,956.17 | ₱ 38,248,511.99  | ₱ 25,924,908.24 | ₱139,122,645.90  |
| Zero-rated sale           | B | 862,939,005.71  | 909,392,301.24  | 998,331,796.66   | 703,084,372.91  | 3,473,747,476.52 |
| Total sales               | C | 899,173,275.21  | 948,107,257.41  | 1,036,580,308.65 | 729,009,281.15  | 3,612,870,122.42 |
| Input tax allocation:     |   |                 |                 |                  |                 |                  |
| Total allowable input tax | D | 23,092,055.58   | 28,829,363.89   | 21,044,160.64    | 27,957,146.59   | 100,922,726.70   |

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|                                                          |             |                 |                 |                 |                 |                 |
|----------------------------------------------------------|-------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Input tax attributable to sales subject to 12% VAT       | $E=(A/C)*D$ | 930,547.86      | 1,177,216.56    | 776,503.11      | 994,207.45      | 3,886,283.29    |
| Input tax attributable to zero-rated sales               | $F=(B/C)*D$ | 22,161,507.72   | 27,652,147.33   | 20,267,657.53   | 26,962,939.14   | 97,036,443.41   |
|                                                          |             |                 |                 |                 |                 |                 |
| Output VAT                                               | G           | 4,348,112.34    | 4,645,794.74    | 4,589,821.44    | 3,110,988.99    | 16,694,717.51   |
| Less: Input tax attributable to sales subject to 12% VAT | H           | 930,547.86      | 1,177,216.56    | 776,503.11      | 994,207.45      | 3,886,283.29    |
| Output VAT payable                                       | $I=G-H$     | 3,417,564.48    | 3,468,578.18    | 3,813,318.33    | 2,116,781.54    | 12,808,434.22   |
|                                                          |             |                 |                 |                 |                 |                 |
| Excess/unutilized input VAT                              | $J=F-I$     | P 18,743,943.24 | P 24,183,569.15 | P 16,454,339.20 | P 24,846,157.60 | P 84,228,009.19 |

In support of its refund claim of excess and unutilized input VAT, petitioner offered in evidence various summary lists<sup>67</sup> and schedules,<sup>68</sup> and the corresponding invoices, official receipts, import papers, and other documents, which were examined by the ICPA.

A perusal of petitioner's Quarterly VAT returns for CY 2014 shows a total amount of ₱87,707,609.70 input VAT from domestic purchases and importation of goods other than capital goods, domestic purchases of services, and services rendered by non-residents, shown below:

|                                                                              | 1st Quarter    | 2nd Quarter    | 3rd Quarter    | 4th Quarter    | CY 2014        |
|------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Input Tax on Domestic Purchases of Goods Other than Capital Goods (Line 21F) | ₱373,534.58    | ₱502,393.87    | ₱2,130,558.04  | ₱470,386.13    | ₱3,476,872.62  |
| Input Tax on Importation of Goods Other than Capital Goods (Line 21H)        | 151,736.00     | 77,620.00      | 18,840.00      | 116,366.00     | 364,562.00     |
| Domestic Purchase of Services (Line 21J)                                     | 17,828,306.77  | 21,794,235.00  | 14,260,769.50  | 21,217,419.34  | 75,100,730.61  |
| Services Rendered by Non-Residents (Line 21L)                                | 1,397,596.86   | 3,120,594.93   | 1,394,682.35   | 2,852,570.33   | 8,765,444.47   |
| Total                                                                        | ₱19,751,174.21 | ₱25,494,843.80 | ₱17,804,849.89 | ₱24,656,741.80 | ₱87,707,609.70 |

In contrast, a review of the ICPA Report, together with the supporting documents, shows that input taxes pertaining to domestic purchases of goods other than capital goods, and domestic purchases of services amounting to ₱1,544,164.78 should be disallowed for not being properly substantiated as prescribed under Sections 110(A), 113(A) and (B), 237 and 238 of the NIRC of 1997, as amended, in relation to Sections 4.110-1, 4.110-8 and 4.113-1 of RR No. 16-2005, as amended, to wit:

<sup>67</sup> Exhibits "P-47.13" to "P-47.76" (Summary List of Purchases); Exhibits. "P-47.77" to "P-47.85" (Summary List of Importations)

<sup>68</sup> Exhibits. "P-30.1" to "P.30-18" (Schedule of Input VAT for the period January 1 to December 31, 2014); Exhibits. "P-49" (Amortization Schedule of Input Tax on Capital Goods exceeding ₱1 Million)

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| Supplier                                                      | OR/<br>Invoice No. | OR/<br>Invoice Date | VAT Amount   | Exhibit No.        |
|---------------------------------------------------------------|--------------------|---------------------|--------------|--------------------|
| <b>A) DOMESTIC PURCHASE OF GOODS OTHER THAN CAPITAL GOODS</b> |                    |                     |              |                    |
| <b>1) Missing Invoice</b>                                     |                    |                     |              |                    |
| <b>Second Quarter of CY 2014</b>                              |                    |                     |              |                    |
| PERSONAL COMPUTER SPECIALISTS, INC.                           | 60291              | 4/22/2014           | P 13,974.00  | -                  |
| Subtotal – Second Quarter                                     |                    |                     | 13,974.00    |                    |
| <b>Fourth Quarter of CY 2014</b>                              |                    |                     |              |                    |
| SMART COMMUNICATIONS INC                                      | SAT1210201413      | 12/14/2015          | 18,241.07    | P-37.1 to P-37.2   |
| JJED PHILS. INC.                                              | 178643             | 10/12/2014          | 15,938.64    | P-37.3             |
| Subtotal – Fourth Quarter                                     |                    |                     | 34,179.71    |                    |
| Total – Missing Invoice                                       |                    |                     | P 48,153.71  |                    |
| <b>2) No Payee Signature</b>                                  |                    |                     |              |                    |
| <b>First Quarter of CY 2014</b>                               |                    |                     |              |                    |
| SEAGULL GLASS WORKS, INC                                      | 24391              | 03/14/2014          | 586.61       | P-37.4 to P-37.5   |
| Subtotal – First Quarter                                      |                    |                     | 586.61       |                    |
| <b>Fourth Quarter of CY 2014</b>                              |                    |                     |              |                    |
| MEDICAL GALLERY TRADING CO.                                   | 1515               | 11/21/2014          | 6,107.14     | P-37.6 to P-37.7   |
| APPLIED EXPERT SYSTEMS AND SOFTWARE, INC.                     | 4107               | 12/05/2014          | 840.00       | P-37.8             |
| Subtotal – Fourth Quarter                                     |                    |                     | 6,947.14     |                    |
| Total – No Payee Signature                                    |                    |                     | P 7,533.75   |                    |
| <b>3) Out of Period</b>                                       |                    |                     |              |                    |
| <b>First Quarter of CY 2014</b>                               |                    |                     |              |                    |
| EQUICOM INC.                                                  | 7712               | 12/9/2013           | 766.71       | P-37.9             |
| PERSONAL COMPUTER SPECIALISTS, INC.                           | 60093              | 1/29/2014           | 4,320.00     | P-37.10 to P-37.11 |
| Subtotal – First Quarter                                      |                    |                     | 5,086.71     |                    |
| Total – Out of Period                                         |                    |                     | P 5,086.71   |                    |
| <b>4) Purchase of Services</b>                                |                    |                     |              |                    |
| <b>Fourth Quarter of CY 2014</b>                              |                    |                     |              |                    |
| DMJ MULTI-PRINT AND SERVICES                                  | 84                 | 9/26/2014           | 28,382.15    | P-37.12 to P-37.13 |
| DMJ MULTI-PRINT AND SERVICES                                  | 85                 | 9/26/2014           | 15,321.43    | P-37.14 to P-37.15 |
| Subtotal – Fourth Quarter                                     |                    |                     | 43,703.58    |                    |
| Total – Purchase of Services                                  |                    |                     | 43,703.58    |                    |
| Total Invalid Input VAT on Domestic Purchase of Goods         |                    |                     | P 104,477.75 |                    |
| <b>B) DOMESTIC PURCHASE OF SERVICES</b>                       |                    |                     |              |                    |
| <b>1) Expired Authority to Print (ATP)</b>                    |                    |                     |              |                    |
| <b>Third Quarter of CY 2014</b>                               |                    |                     |              |                    |
| AYALA LAND, INC.                                              | 1000981794         | 7/4/2014            | P 492.86     | P-36.1 to P-36.2   |
| Subtotal – Third Quarter                                      |                    |                     | 492.86       |                    |
| Total – Expired ATP                                           |                    |                     | P 492.86     |                    |
| <b>2) Incorrect TIN</b>                                       |                    |                     |              |                    |
| <b>First Quarter of CY 2014</b>                               |                    |                     |              |                    |

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|----------------------------------------------------|------|------------|---------------------|--------------------|
| DMJ MULTI-PRINT AND SERVICES                       | 1553 | 3/19/2014  | 150.00              | P-36.3 to P-36.4   |
| <i>Subtotal – First Quarter</i>                    |      |            | 150.00              |                    |
| <b>Fourth Quarter of CY 2014</b>                   |      |            |                     |                    |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC. | 3180 | 12/12/2014 | 11,135.22           | P-36.5 to P-36.6   |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC. | 3180 | 12/12/2014 | 6,526.41            | P-36.7 to P-36.8   |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC. | 3180 | 12/12/2014 | 6,933.59            | P-36.9 to P-36.10  |
| <i>Subtotal – Fourth Quarter</i>                   |      |            | 24,595.22           |                    |
| <b>Total – Incorrect TIN</b>                       |      |            | <b>P 24,745.22</b>  |                    |
| <b>3) Invalid Support</b>                          |      |            |                     |                    |
| <b>First Quarter of CY 2014</b>                    |      |            |                     |                    |
| IT GROUP INC.                                      | 113  | 11/14/2013 | 4,380.00            | P-36.11 to P-36.12 |
| DIMENSION DATA PHILIPPINES, INC.                   | 193  | 1/31/2014  | 72,455.28           | P-36.13 to P-36.14 |
| <i>Subtotal – First Quarter</i>                    |      |            | 76,835.28           |                    |
| <b>Second Quarter of CY 2014</b>                   |      |            |                     |                    |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3050 | 4/29/2014  | 1,367.64            | P-36.15 to P-36.16 |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3050 | 4/29/2014  | 3,547.08            | P-36.17 to P-36.18 |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3050 | 4/29/2014  | 1,367.64            | P-36.19 to P-36.20 |
| <i>Subtotal – Second Quarter</i>                   |      |            | 6,282.36            |                    |
| <b>Third Quarter of CY 2014</b>                    |      |            |                     |                    |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3057 | 5/30/2014  | 1,367.64            | P-36.21 to P-36.22 |
| VANGUARD INTERIORS (PHILIPPINES)                   | 1429 | 5/30/2014  | 4,333.06            | P-36.25 to P-36.26 |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3066 | 6/10/2014  | 1,367.64            | P-36.27 to P-36.28 |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3066 | 6/30/2014  | 1,182.36            | P-36.29 to P-36.30 |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3065 | 6/30/2014  | 2,364.72            | P-36.23 to P-36.24 |
| EJANDA, FEDERIC CABANERA                           | 2564 | 7/1/2014   | 5,497.08            | P-36.31 to P-36.32 |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3080 | 7/24/2014  | 1,367.67            | P-36.33 to P-36.34 |
| MASTER AUTOMATED SYSTEMS, INC.                     | 3080 | 7/24/2014  | 1,182.36            | P-36.35 to P-36.36 |
| EJANDA, FEDERIC CABANERA                           | 2592 | 8/4/2014   | 5,467.50            | P-36.37 to P-36.38 |
| <i>Subtotal – Third Quarter</i>                    |      |            | 24,130.03           |                    |
| <b>Total – Invalid Support</b>                     |      |            | <b>P 107,247.67</b> |                    |
| <b>4) Missing OR</b>                               |      |            |                     |                    |
| <b>First Quarter of CY 2014</b>                    |      |            |                     |                    |
| EQUICOM INC.                                       | 88   | 9/30/2013  | 5,571.43            | P-36.41            |
| EQUICOM INC.                                       | 2745 | 8/30/2013  | 5,571.43            | P-36.40            |
| <i>Subtotal – First Quarter</i>                    |      |            | 11,142.86           |                    |
| <b>Second Quarter of CY 2014</b>                   |      |            |                     |                    |
| SPARTAN BUSINESS CONSULTING AND                    | 116  | 2/27/2014  | 4,446.00            | P-36.39            |
| <i>Subtotal – Second Quarter</i>                   |      |            | 4,446.00            |                    |
| <b>Fourth Quarter of CY 2014</b>                   |      |            |                     |                    |
| DMJ MULTI-PRINT AND SERVICES                       | 106  | 12/2/2014  | 182.68              | P-36.42            |
| <i>Subtotal – Fourth Quarter</i>                   |      |            | 182.68              |                    |
| <b>Total – Missing OR</b>                          |      |            | <b>P 15,771.54</b>  |                    |

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| 5) No OR Date                                          |         |            |             |                    |
| Second Quarter of CY 2014                              |         |            |             |                    |
| EMERSON NETWORK POWER (PHILS.) INC.                    | 42      | 2/1/2014   | 2,952.99    | P-36.43            |
| Subtotal – Second Quarter                              |         |            | 2,952.99    |                    |
| Total – No OR Date                                     |         |            | P 2,952.99  |                    |
| 6) No Payee Signature                                  |         |            |             |                    |
| First Quarter of CY 2014                               |         |            |             |                    |
| RCBC REALTY CORP                                       | 40498   | 2/4/2014   | 1,368.00    | P-36.44 to P-36.45 |
| Subtotal – First Quarter                               |         |            | 1,368.00    |                    |
| Second Quarter of CY 2014                              |         |            |             |                    |
| CONCEPCION INDUSTRIES REALTY DEVELOPMENT CORP.         | 33052   | 5/16/2014  | 964.29      | P-36.46 to P-36.47 |
| Subtotal – Second Quarter                              |         |            | 964.29      |                    |
| Third Quarter of CY 2014                               |         |            |             |                    |
| F AND A OUTSOURCING HUB PHILS INC                      | 3194    | 9/29/2014  | 1,885.50    | P-36.48 to P-36.49 |
| F AND A OUTSOURCING HUB PHILS INC                      | 3194    | 9/29/2014  | 2,006.42    | P-36.50 to P-36.51 |
| Subtotal – Third Quarter                               |         |            | 3,891.92    |                    |
| Fourth Quarter of CY 2014                              |         |            |             |                    |
| CHEF LAUDICO CULINARY SERVI                            | 5954    | 10/10/2014 | 1,967.21    | P-36.52 to P-36.53 |
| Subtotal – Fourth Quarter                              |         |            | 1,967.21    |                    |
| Total – No Payee Signature                             |         |            | P 8,191.42  |                    |
| 7) No VAT Breakdown                                    |         |            |             |                    |
| Third Quarter of CY 2014                               |         |            |             |                    |
| G AND P CAR SERVICE CENTER                             | 1848    | 9/16/2014  | 3,391.07    | P-36.66 to P-36.67 |
| Subtotal – Third Quarter                               |         |            | 3,391.07    |                    |
| Total – No VAT Breakdown                               |         |            | P 3,391.07  |                    |
| 8) Out of Period                                       |         |            |             |                    |
| First Quarter of CY 2014                               |         |            |             |                    |
| RCBC REALTY CORP                                       | 38824   | 11/14/2013 | 4,032.00    | P-36.78 to P-36.79 |
| RCBC REALTY CORP                                       | 38824   | 11/14/2013 | 354.00      | P-36.80 to P-36.81 |
| GLOBE TELECOM INC.                                     | 2557302 | 12/19/2013 | 85.71       | P-36.70 to P-36.71 |
| GLOBE TELECOM INC.                                     | 2557302 | 12/19/2013 | 53.57       | P-36.72 to P-36.73 |
| INNOVE COMMUNICATIONS                                  | 409748  | 10/19/2013 | 7,839.72    | P-36.74 to P-36.75 |
| INNOVE COMMUNICATIONS                                  | 409749  | 11/14/2013 | 7,874.02    | P-36.76 to P-36.77 |
| Subtotal – First Quarter                               |         |            | 20,239.02   |                    |
| Third Quarter of CY 2014                               |         |            |             |                    |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 39482   | 8/15/2015  | 1,200.00    | P-36.68 to P-36.69 |
| Subtotal – Third Quarter                               |         |            | 1,200.00    |                    |
| Total – Out of Period                                  |         |            | P 21,439.02 |                    |
| 9) Purchase of Goods                                   |         |            |             |                    |
| Second Quarter of CY 2014                              |         |            |             |                    |
| SYNERGY EXPERTISE INC.                                 | 115     | 3/25/2014  | 14,850.00   | P-36.82 to P-36.83 |
| Subtotal – Second Quarter                              |         |            | 14,850.00   |                    |

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| <b>Total – Purchase of Goods</b>                         |         |            | <b>P</b> 14,850.00 |                      |
|                                                          |         |            |                    |                      |
| <b>10) Incorrect presentation of VATable sales in OR</b> |         |            |                    |                      |
| <b>First Quarter of CY 2014</b>                          |         |            |                    |                      |
| GLOBE TELECOM INC.                                       | 2557301 | 1/8/2014   | 103.60             | P-36.84 to P-36.85   |
| <i>Subtotal – First Quarter</i>                          |         |            | 103.60             |                      |
| <b>Third Quarter of CY 2014</b>                          |         |            |                    |                      |
| ATM PERSONNEL ASSISTANCE, INC.                           | 20815   | 8/14/2014  | 12,808.01          | P-36.86 to P-36.87   |
| ATM PERSONNEL ASSISTANCE, INC.                           | 20815   | 8/14/2014  | 3,807.68           | P-36.88 to P-36.89   |
| NETWORK SOLUTIONS AND INTERFACES CORPORATION             | 3023    | 9/12/2014  | 36,569.33          | P-36.90 to P-36.91   |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES   | 39788   | 9/12/2014  | 120.00             | P-36.92 to P-36.93   |
| <i>Subtotal – Third Quarter</i>                          |         |            | 53,305.02          |                      |
| <b>Fourth Quarter of CY 2014</b>                         |         |            |                    |                      |
| INNOVE COMMUNICATIONS                                    | 646960  | 10/9/2014  | 321.21             | P-36.94 to P-36.95   |
| INNOVE COMMUNICATIONS                                    | 646960  | 10/9/2014  | 246.21             | P-36.96 to P-36.97   |
| ARKIGRAFIX CORPORATION                                   | 6867    | 10/10/2014 | 128.57             | P-36.98 to P-36.99   |
| ARKIGRAFIX CORPORATION                                   | 6868    | 10/10/2014 | 337.50             | P-36.100 to P-36.101 |
| DMJ MULTI-PRINT AND SERVICES                             | 1607    | 10/10/2014 | 137.14             | P-36.102 to P-36.103 |
| DMJ MULTI-PRINT AND SERVICES                             | 1606    | 10/10/2014 | 48.21              | P-36.104 to P-36.105 |
| MASTER AUTOMATED SYSTEMS, INC.                           | 3093    | 10/20/2014 | 1,367.64           | P-36.106 to P-36.107 |
| MASTER AUTOMATED SYSTEMS, INC.                           | 3093    | 10/20/2014 | 1,182.36           | P-36.108 to P-36.109 |
| MICRODATA SYSTEMS AND MANAGEMENT, INC                    | 623     | 10/20/2014 | 267.86             | P-36.110 to P-36.111 |
| ARKIGRAFIX CORPORATION                                   | 6896    | 10/29/2014 | 254.46             | P-36.112 to P-36.113 |
| CATENA SECURITY INC.                                     | 13843   | 10/29/2014 | 471.75             | P-36.114 to P-36.115 |
| CATENA SECURITY INC.                                     | 13843   | 10/29/2014 | 68.51              | P-36.116 to P-36.117 |
| CATENA SECURITY INC.                                     | 13843   | 10/29/2014 | 89.85              | P-36.118 to P-36.119 |
| GLOBE TELECOM INC.                                       | 2843694 | 10/30/2014 | 267.86             | P-36.120 to P-36.121 |
| RONALD MAGBITANG                                         | 604     | 10/30/2014 | 1,800.00           | P-36.122 to P-36.123 |
| RONALD MAGBITANG                                         | 604     | 10/30/2014 | 7,240.80           | P-36.124 to P-36.125 |
| RONALD MAGBITANG                                         | 603     | 10/30/2014 | 3,235.00           | P-36.126 to P-36.127 |
| RONALD MAGBITANG                                         | 603     | 10/30/2014 | 3,240.00           | P-36.128 to P-36.129 |
| RONALD MAGBITANG                                         | 603     | 10/30/2014 | 5,034.00           | P-36.130 to P-36.131 |
| RONALD MAGBITANG                                         | 603     | 10/30/2014 | 21,432.00          | P-36.132 to P-36.133 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC.              | 98000   | 10/31/2014 | 535.71             | P-36.134 to P-36.135 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC.              | 98000   | 10/31/2014 | 926.79             | P-36.136 to P-36.137 |
| DELTA RENT-A-CAR CORP.                                   | 7279    | 10/31/2014 | 11,825.85          | P-36.138 to P-36.139 |
| NETWORK SOLUTIONS AND INTERFACES CORPORATION             | 3025    | 10/31/2014 | 37,396.10          | P-36.140 to P-36.141 |
| MASTER AUTOMATED SYSTEMS, INC.                           | 3098    | 11/5/2014  | 1,367.64           | P-36.142 to P-36.143 |

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| SEARCHERS AND STAFFERS CORP.                           | 55320 | 11/5/2014  | 759.00    | P-36.144 to P-36.145 |
| SEARCHERS AND STAFFERS CORP.                           | 55320 | 11/5/2014  | 1,462.53  | P-36.146 to P-36.147 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20916 | 11/6/2014  | 13,216.72 | P-36.148 to P-36.149 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20916 | 11/6/2014  | 3,418.54  | P-36.150 to P-36.151 |
| DMJ MULTI-PRINT AND SERVICES                           | 1614  | 11/6/2014  | 99.64     | P-36.152 to P-36.153 |
| DMJ MULTI-PRINT AND SERVICES                           | 1614  | 11/6/2014  | 49.82     | P-36.154 to P-36.155 |
| DMJ MULTI-PRINT AND SERVICES                           | 1614  | 11/6/2014  | 274.29    | P-36.156 to P-36.157 |
| DMJ MULTI-PRINT AND SERVICES                           | 1614  | 11/6/2014  | 274.29    | P-36.158 to P-36.159 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20899 | 11/7/2014  | 2,919.03  | P-36.160 to P-36.161 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20899 | 11/7/2014  | 3,416.00  | P-36.162 to P-36.163 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20899 | 11/7/2014  | 2,806.49  | P-36.164 to P-36.165 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20899 | 11/7/2014  | 12,188.73 | P-36.166 to P-36.167 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40185 | 11/7/2014  | 24.00     | P-36.168 to P-36.169 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40185 | 11/7/2014  | 1,200.00  | P-36.170 to P-36.171 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40186 | 11/7/2014  | 840.00    | P-36.172 to P-36.173 |
| RONALD MAGBITANG                                       | 605   | 11/10/2014 | 5,661.48  | P-36.174 to P-36.175 |
| ULTRA MODULAR CONCEPTS, INC.                           | 4071  | 11/10/2014 | 1,653.05  | P-36.176 to P-36.177 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 1,244.04  | P-36.178 to P-36.179 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 2,691.78  | P-36.180 to P-36.181 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 1,171.39  | P-36.182 to P-36.183 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 1,505.94  | P-36.184 to P-36.185 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 1,562.25  | P-36.186 to P-36.187 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 1,607.79  | P-36.188 to P-36.189 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 3,365.30  | P-36.190 to P-36.191 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 2,495.83  | P-36.192 to P-36.193 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20921 | 11/12/2014 | 1,545.66  | P-36.194 to P-36.195 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20953 | 11/13/2014 | 3,115.71  | P-36.196 to P-36.197 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20953 | 11/13/2014 | 4,440.22  | P-36.198 to P-36.199 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20953 | 11/13/2014 | 1,889.95  | P-36.200 to P-36.201 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC.            | 97199 | 11/13/2014 | 926.79    | P-36.202 to P-36.203 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC.            | 97199 | 11/13/2014 | 926.79    | P-36.204 to P-36.205 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC.            | 97199 | 11/13/2014 | 926.79    | P-36.206 to P-36.207 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC.            | 97198 | 11/13/2014 | 535.71    | P-36.208 to P-36.209 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC.            | 97198 | 11/13/2014 | 535.71    | P-36.210 to P-36.211 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC.            | 97198 | 11/13/2014 | 535.71    | P-36.212 to P-36.213 |

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| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC. | 97198 | 11/13/2014 | 926.79    | P-36.214 to P-36.215 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC. | 97198 | 11/13/2014 | 926.79    | P-36.216 to P-36.217 |
| BIO-TECH ENVIRONMENTAL SERVICES PHILS. INC. | 97200 | 11/13/2014 | 926.79    | P-36.218 to P-36.219 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,508.69  | P-36.220 to P-36.221 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 2,230.92  | P-36.222 to P-36.223 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 2,230.92  | P-36.224 to P-36.225 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,049.55  | P-36.226 to P-36.227 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,642.26  | P-36.228 to P-36.229 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 3,747.76  | P-36.230 to P-36.231 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 2,527.56  | P-36.232 to P-36.233 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 3,464.46  | P-36.234 to P-36.235 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 4,867.45  | P-36.236 to P-36.237 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,132.56  | P-36.238 to P-36.239 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,318.89  | P-36.240 to P-36.241 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 2,759.69  | P-36.242 to P-36.243 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,430.14  | P-36.244 to P-36.245 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,049.55  | P-36.246 to P-36.247 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,049.55  | P-36.248 to P-36.249 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,803.27  | P-36.250 to P-36.251 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,057.65  | P-36.252 to P-36.253 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20957 | 11/14/2014 | 1,300.70  | P-36.254 to P-36.255 |
| EJANDA, FEDERIC CABANERA                    | 2763  | 11/14/2014 | 5,988.04  | P-36.256 to P-36.257 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20962 | 11/18/2014 | 2,230.92  | P-36.258 to P-36.259 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20962 | 11/18/2014 | 2,028.11  | P-36.260 to P-36.261 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 1,421.11  | P-36.262 to P-36.263 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 1,497.33  | P-36.264 to P-36.265 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 1,777.49  | P-36.266 to P-36.267 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 1,742.19  | P-36.268 to P-36.269 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 1,580.37  | P-36.270 to P-36.271 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 2,084.24  | P-36.272 to P-36.273 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 1,344.55  | P-36.274 to P-36.275 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 2,562.36  | P-36.276 to P-36.277 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 2,623.15  | P-36.278 to P-36.279 |
| ATM PERSONNEL ASSISTANCE, INC.              | 20964 | 11/19/2014 | 2,286.32  | P-36.280 to P-36.281 |
| RONALD MAGBITANG                            | 606   | 11/21/2014 | 10,200.00 | P-36.282 to P-36.283 |

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| RONALD MAGBITANG               | 606   | 11/21/2014 | 21,062.40  | P-36.284 to P-36.285 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,001.99   | P-36.286 to P-36.287 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,102.02   | P-36.288 to P-36.289 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,154.50   | P-36.290 to P-36.291 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,282.91   | P-36.292 to P-36.293 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 2,230.92   | P-36.294 to P-36.295 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,781.93   | P-36.296 to P-36.297 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,154.50   | P-36.298 to P-36.299 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 3,093.61   | P-36.300 to P-36.301 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,640.61   | P-36.302 to P-36.303 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 2,302.21   | P-36.304 to P-36.305 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,332.43   | P-36.306 to P-36.307 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 3,010.35   | P-36.308 to P-36.309 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 2,618.81   | P-36.310 to P-36.311 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,382.72   | P-36.312 to P-36.313 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 2,892.09   | P-36.314 to P-36.315 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,822.18   | P-36.316 to P-36.317 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,945.56   | P-36.318 to P-36.319 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 3,204.94   | P-36.320 to P-36.321 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 1,369.73   | P-36.322 to P-36.323 |
| ATM PERSONNEL ASSISTANCE, INC. | 20978 | 11/26/2014 | 2,348.77   | P-36.324 to P-36.325 |
| ATM PERSONNEL ASSISTANCE, INC. | 20977 | 11/26/2014 | 1,430.89   | P-36.326 to P-36.327 |
| ATM PERSONNEL ASSISTANCE, INC. | 20977 | 11/26/2014 | 2,453.48   | P-36.328 to P-36.329 |
| ATM PERSONNEL ASSISTANCE, INC. | 20977 | 11/26/2014 | 2,669.05   | P-36.330 to P-36.331 |
| ATM PERSONNEL ASSISTANCE, INC. | 20977 | 11/26/2014 | 1,335.17   | P-36.332 to P-36.333 |
| DMJ MULTI-PRINT AND SERVICES   | 1616  | 11/26/2014 | 16.61      | P-36.334 to P-36.335 |
| DMJ MULTI-PRINT AND SERVICES   | 1617  | 11/26/2014 | 56.25      | P-36.336 to P-36.337 |
| ATM PERSONNEL ASSISTANCE, INC. | 20979 | 11/27/2014 | 3,150.23   | P-36.338 to P-36.339 |
| BENIPAYO VILMA BOBIS           | 1586  | 11/27/2014 | 608.04     | P-36.340 to P-36.341 |
| CROSLO HOLDINGS CORPORATION    | 6     | 11/27/2014 | 287,213.90 | P-36.342             |
| SEARCHERS AND STAFFERS CORP.   | 55484 | 11/27/2014 | 2,175.78   | P-36.343 to P-36.344 |
| ATM PERSONNEL ASSISTANCE, INC. | 20981 | 11/28/2014 | 2,413.97   | P-36.345 to P-36.346 |
| TRENDS AND TECHNOLOGIES, INC.  | 29534 | 11/14/2014 | 2,978.72   | P-36.347 to P-36.348 |
| CATENA SECURITY INC.           | 13981 | 12/1/2014  | 22.46      | P-36.349 to P-36.350 |
| CATENA SECURITY INC.           | 13981 | 12/1/2014  | 6,115.13   | P-36.351 to P-36.352 |

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| CATENA SECURITY INC.                                        | 13981 | 12/1/2014  | 494.21    | P-36.353 to P-36.354 |
| CATENA SECURITY INC.                                        | 13981 | 12/1/2014  | 92.10     | P-36.355 to P-36.356 |
| RONALD MAGBITANG                                            | 607   | 12/2/2014  | 71,538.00 | P-36.357 to P-36.358 |
| RONALD MAGBITANG                                            | 607   | 12/2/2014  | 4,320.00  | P-36.359 to P-36.360 |
| RONALD MAGBITANG                                            | 607   | 12/2/2014  | 5,040.00  | P-36.361 to P-36.362 |
| RONALD MAGBITANG                                            | 607   | 12/2/2014  | 4,320.00  | P-36.363 to P-36.364 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20984 | 12/3/2014  | 4,223.22  | P-36.365 to P-36.366 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20986 | 12/4/2014  | 1,236.07  | P-36.367 to P-36.368 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20986 | 12/4/2014  | 1,049.55  | P-36.369 to P-36.370 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20986 | 12/4/2014  | 4,404.29  | P-36.371 to P-36.372 |
| PERSONAL COMPUTER SPECIALISTS, INC.                         | 43076 | 12/4/2014  | 4,711.78  | P-36.373 to P-36.374 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20987 | 12/5/2014  | 1,154.24  | P-36.375 to P-36.376 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20987 | 12/5/2014  | 1,021.60  | P-36.377 to P-36.378 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20987 | 12/5/2014  | 1,252.63  | P-36.379 to P-36.380 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES      | 40516 | 12/5/2014  | 1,200.00  | P-36.381 to P-36.382 |
| ALI MAKATI HOTEL PROPERTY INC FAIRMONT RAFFLES HOTEL MAKATI | 6885  | 12/15/2014 | 11,760.00 | P-36.383 to P-36.384 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20999 | 12/19/2014 | 2,302.61  | P-36.385 to P-36.386 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20999 | 12/19/2014 | 2,754.26  | P-36.387 to P-36.388 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20999 | 12/19/2014 | 1,749.82  | P-36.389 to P-36.390 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 20999 | 12/19/2014 | 3,746.33  | P-36.391 to P-36.392 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21101 | 12/23/2014 | 803.50    | P-36.393 to P-36.394 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21101 | 12/23/2014 | 1,270.74  | P-36.395 to P-36.396 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21101 | 12/23/2014 | 999.11    | P-36.397 to P-36.398 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21101 | 12/23/2014 | 1,008.48  | P-36.399 to P-36.400 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21101 | 12/23/2014 | 1,357.07  | P-36.401 to P-36.402 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21101 | 12/23/2014 | 1,042.04  | P-36.403 to P-36.404 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 1,154.50  | P-36.405 to P-36.406 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 1,154.50  | P-36.407 to P-36.408 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 1,430.68  | P-36.409 to P-36.410 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 1,402.59  | P-36.411 to P-36.412 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 2,702.42  | P-36.413 to P-36.414 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 2,328.64  | P-36.415 to P-36.416 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 2,230.92  | P-36.417 to P-36.418 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 1,822.83  | P-36.419 to P-36.420 |
| ATM PERSONNEL ASSISTANCE, INC.                              | 21102 | 12/29/2014 | 1,876.23  | P-36.421 to P-36.422 |

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| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 3,072.82              | P-36.423 to P-36.424 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 3,431.57              | P-36.425 to P-36.426 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 12,584.48             | P-36.427 to P-36.428 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 3,431.57              | P-36.429 to P-36.430 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 12,584.48             | P-36.431 to P-36.432 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 3,072.82              | P-36.433 to P-36.434 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 3,080.87              | P-36.435 to P-36.436 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 12,587.65             | P-36.437 to P-36.438 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 3,729.02              | P-36.439 to P-36.440 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 3,552.22              | P-36.441 to P-36.442 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 14,647.53             | P-36.443 to P-36.444 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 2,230.92              | P-36.445 to P-36.446 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 3,413.74              | P-36.447 to P-36.448 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 1,157.56              | P-36.449 to P-36.450 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 1,507.26              | P-36.451 to P-36.452 |
| ATM PERSONNEL ASSISTANCE, INC.                                            | 21102   | 12/29/2014 | 1,507.26              | P-36.453 to P-36.454 |
| DON BEE PRINTING HOUSE                                                    | 5963    | 12/29/2014 | 10,979.22             | P-36.455 to P-36.456 |
| RONALD MAGBITANG                                                          | 608     | 12/29/2014 | 8,640.00              | P-36.457 to P-36.458 |
| RONALD MAGBITANG                                                          | 608     | 12/29/2014 | 128,232.00            | P-36.459 to P-36.460 |
| RONALD MAGBITANG                                                          | 608     | 12/29/2014 | 63,717.00             | P-36.461 to P-36.462 |
| RONALD MAGBITANG                                                          | 608     | 12/29/2014 | 71,538.00             | P-36.463 to P-36.464 |
| <i>Subtotal – Fourth Quarter</i>                                          |         |            | 1,150,855.92          |                      |
| <b>Total – Incorrect Presentation of VATable Sales in OR</b>              |         |            | <b>P 1,204,264.54</b> |                      |
| <b>11) Wrong VAT Breakdown</b>                                            |         |            |                       |                      |
| <b>First Quarter of CY 2014</b>                                           |         |            |                       |                      |
| DMJ MULTI-PRINT SERVICES                                                  | 1538    | 1/8/2014   | 3,910.71              | P-36.465 to P-36.466 |
| MSI-ECS PHILS. INC.                                                       | 558     | 3/5/2014   | 8,250.00              | P-36.476 to P-36.468 |
| <i>Subtotal – First Quarter</i>                                           |         |            | 12,160.71             |                      |
| <b>Third Quarter of CY 2014</b>                                           |         |            |                       |                      |
| ALI MAKATI HOTEL INC FAIRMONT RAFFLES HOTEL MAKATI                        | 004650A | 7/18/2014  | 24,180.00             | P-36.469 to P-36.470 |
| <i>Subtotal – Third Quarter</i>                                           |         |            | 24,180.00             |                      |
| <b>Total – Wrong VAT Breakdown</b>                                        |         |            | <b>36,340.71</b>      |                      |
| <b>Total Invalid Input VAT on Domestic Purchase of Services</b>           |         |            | <b>1,439,687.04</b>   |                      |
| <b>Total Invalid Input VAT on Domestic Purchase of Services and Goods</b> |         |            | <b>P1,544,164.79</b>  |                      |

Upon verification of the submitted evidence, the Court further disallows input VAT in the total amount of P17,114,527.53 for failure to

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comply with the invoicing requirements as provided for under the NIRC of 1997, as amended, and RR 16-2005, detailed as follows:

| Supplier                                                                                                                                                      | OR/<br>Invoice No. | OR/<br>Invoice<br>Date | VAT Amount   | Exhibit No.                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------|--------------|----------------------------|
| <b>A) DOMESTIC PURCHASE OF<br/>GOODS OTHER THAN CAPITAL<br/>GOODS</b>                                                                                         |                    |                        |              |                            |
| <b>1) Domestic purchase of goods<br/>supported by a document other<br/>than VAT Invoice</b>                                                                   |                    |                        |              |                            |
| <b>Second Quarter of CY 2014</b>                                                                                                                              |                    |                        |              |                            |
| TRENDS AND TECHNOLOGIES,<br>INC.                                                                                                                              | 2261               | 5/30/2014              | P 11,526.31  | P-32.117 to P-<br>32.118   |
| JLGT MARKETING                                                                                                                                                | 518                | 4/8/2014               | 5,315.14     | P-31.1502 to P-<br>31.1503 |
| JLGT MARKETING                                                                                                                                                | 525                | 4/21/2014              | 2,580.00     | P-31.1504 to P-<br>31.1505 |
| JLGT MARKETING                                                                                                                                                | 520                | 4/8/2014               | 792.00       | P-31.1506 to P-<br>31.1507 |
| TRENDS AND TECHNOLOGIES,<br>INC.                                                                                                                              | 1364               | 3/10/2014              | 283,906.56   | P-31.1621 to P-<br>31.1622 |
| <i>Subtotal – Second Quarter</i>                                                                                                                              |                    |                        | 304,120.01   |                            |
| <b>Fourth Quarter of CY 2014</b>                                                                                                                              |                    |                        |              |                            |
| TRENDS AND TECHNOLOGIES,<br>INC.                                                                                                                              | 3979               | 11/14/2014             | 54,258.57    | P-32.240 to P-<br>32.241   |
| <i>Subtotal – Fourth Quarter</i>                                                                                                                              |                    |                        | 54,258.57    |                            |
| <b>Total - Domestic purchase of<br/>goods supported by a document<br/>other than VAT Invoice</b>                                                              |                    |                        | P 358,378.58 |                            |
| <b>2) Domestic purchase of goods<br/>supported by VAT Invoice dated<br/>outside the period of claim / not<br/>within the quarter input VAT is<br/>claimed</b> |                    |                        |              |                            |
| <b>First Quarter of CY 2014</b>                                                                                                                               |                    |                        |              |                            |
| EJANDA, FEDERIC CABANERA                                                                                                                                      | 28538              | 12/6/2013              | 4,397.14     | P-31.179 to P-<br>31.180   |
| EJANDA, FEDERIC CABANERA                                                                                                                                      | 28450              | 12/3/2013              | 4,397.14     | P-31.181 to P-<br>31.182   |
| EJANDA, FEDERIC CABANERA                                                                                                                                      | 28252              | 11/5/2013              | 5,265.00     | P-31.183 to P-<br>31.184   |
| <i>Subtotal – First Quarter</i>                                                                                                                               |                    |                        | 14,059.28    |                            |
| <b>Second Quarter of CY 2014</b>                                                                                                                              |                    |                        |              |                            |
| EJANDA, FEDERIC CABANERA                                                                                                                                      | 29089              | 2/3/2014               | 5,120.36     | P-31.1460 to P-<br>31.1461 |
| EJANDA, FEDERIC CABANERA                                                                                                                                      | 29446              | 3/3/2014               | 4,860.00     | P-31.1462 to P-<br>31.1463 |
| <i>Subtotal – Second Quarter</i>                                                                                                                              |                    |                        | 9,980.36     |                            |
| <b>Third Quarter of CY 2014</b>                                                                                                                               |                    |                        |              |                            |
| INTEGRATED COMPUTER<br>SYSTEMS, INC.                                                                                                                          | 617194             | 6/16/2014              | 1,558,151.34 | P-32.133 to P-<br>32.134   |
| INTEGRATED COMPUTER<br>SYSTEMS, INC.                                                                                                                          | 617194             | 6/16/2014              | 93,487.50    | P-32.135 to P-<br>32.136   |
| INTEGRATED COMPUTER<br>SYSTEMS, INC.                                                                                                                          | 310180207          | 5/28/2014              | 29,812.50    | P-32.137 to P-<br>32.138   |
| INTEGRATED COMPUTER<br>SYSTEMS, INC.                                                                                                                          | 210077369          | 6/25/2014              | 166,990.71   | P-32.139 to P-<br>32.140   |
| INTEGRATED COMPUTER<br>SYSTEMS, INC.                                                                                                                          | 310182180          | 6/30/2014              | 1,206.43     | P-32.149 to P-<br>32.150   |
| EQUICOM INC.                                                                                                                                                  | 8019               | 6/17/2014              | 589.29       | P-32.157 to P-<br>32.158   |
| PERSONAL COMPUTER<br>SPECIALISTS, INC.                                                                                                                        | 60360              | 6/16/2014              | 2,484.00     | P-32.159 to P-<br>32.160   |

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| JJED PHILS. INC.                                                                                                                                   | 165850    | 4/28/2011 | 1,666.07              | P-32.161 to P-32.162   |
| PERSONAL COMPUTER SPECIALISTS, INC.                                                                                                                | 60321     | 5/15/2014 | 474.00                | P-32.163 to P-32.164   |
| JJED PHILS. INC.                                                                                                                                   | 169129    | 6/23/2014 | 2,030.35              | P-32.165 to P-32.166   |
| ADVENTUS IT SERVICES                                                                                                                               | 518       | 6/20/2014 | 1,152.00              | P-32.167               |
| HOSPECO PHILIPPINES, INC.                                                                                                                          | 13400     | 4/15/2014 | 1,232.14              | P-32.168 to P-32.169   |
| E-PLUS STATIONERY, INC.                                                                                                                            | 580361    | 6/24/2014 | 16,607.14             | P-32.170 to P-32.171   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                                                                  | 310182181 | 6/30/2014 | 21,077.68             | P-32.182 to P-32.183   |
| EJANDA, FEDERIC CABANERA                                                                                                                           | 10771     | 5/9/2014  | 4,744.26              | P-31.2314 to P-31.2315 |
| EJANDA, FEDERIC CABANERA                                                                                                                           | 30366     | 4/3/2014  | 5,612.11              | P-31.2316 to P-31.2317 |
| EJANDA, FEDERIC CABANERA                                                                                                                           | 11025     | 6/2/2014  | 5,467.47              | P-31.2332 to P-31.2333 |
| <i>Subtotal – Third Quarter</i>                                                                                                                    |           |           | 1,912,784.99          |                        |
| <b>Fourth Quarter of CY 2014</b>                                                                                                                   |           |           |                       |                        |
| PERSONAL COMPUTER SPECIALISTS, INC.                                                                                                                | 60518     | 9/24/2014 | 948.00                | P-32.244 to P-32.245   |
| PERSONAL COMPUTER SPECIALISTS, INC.                                                                                                                | 60517     | 9/24/2014 | 708.00                | P-32.246 to P-32.247   |
| PERSONAL COMPUTER SPECIALISTS, INC.                                                                                                                | 60477     | 8/28/2014 | 750.00                | P-32.248 to P-32.249   |
| PERSONAL COMPUTER SPECIALISTS, INC.                                                                                                                | 60490     | 9/8/2014  | 1,062.00              | P-32.250 to P-32.251   |
| JUNNA INDL CORP                                                                                                                                    | 69883     | 7/21/2014 | 2,568.64              | P-32.261 to P-32.262   |
| JJED PHILS. INC.                                                                                                                                   | 174433    | 9/26/2014 | 16,810.78             | P-32.263 to P-32.264   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                                                                  | 310187197 | 9/26/2014 | 1,026.43              | P-32.273 to P-32.274   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                                                                  | 210080458 | 9/26/2014 | 1,153.93              | P-32.277 to P-32.278   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                                                                  | 310187231 | 9/26/2014 | 305.36                | P-32.279 to P-32.280   |
| HOSPECO PHILIPPINES, INC.                                                                                                                          | 16307     | 8/30/2014 | 3,857.14              | P-32.306 to P-32.307   |
| EQUICOM INC.                                                                                                                                       | 8214      | 9/29/2014 | 660.00                | P-32.308 to P-32.309   |
| E-PLUS STATIONERY, INC.                                                                                                                            | 4088      | 9/15/2014 | 189.00                | P-32.320 to P-32.321   |
| E-PLUS STATIONERY, INC.                                                                                                                            | 590482    | 9/24/2014 | 16,606.80             | P-32.322 to P-32.323   |
| D SQUARED TECHNOLOGY INC.                                                                                                                          | 5077      | 8/27/2014 | 1,819.29              | P-32.336 to P-32.337   |
| EJANDA, FEDERIC CABANERA                                                                                                                           | 11262     | 9/1/2014  | 5,120.36              | P-31.3006 to P-31.3007 |
| <i>Subtotal – Fourth Quarter</i>                                                                                                                   |           |           | 53,585.73             |                        |
| <b>Total - Domestic purchase of goods supported by VAT Invoice dated outside the period of claim / not within the quarter input VAT is claimed</b> |           |           | <b>P 1,990,410.36</b> |                        |
| <b>3) Domestic purchase of goods supported by VAT Invoice with unreadable payor detail or amount</b>                                               |           |           |                       |                        |
| <b>First Quarter of CY 2014</b>                                                                                                                    |           |           |                       |                        |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                                                                  | 310172983 | 1/21/2014 | 2,524.29              | P-32.7 to P-32.8       |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                                                                  | 310172984 | 1/21/2014 | 945.54                | P-32.9 to P-32.10      |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                                                                  | 210073039 | 2/7/2014  | 16,971.44             | P-32.19 to P-32.20     |

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| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310174838 | 2/20/2014  | 2,528.57              | P-32.25 to P-32.26   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310174958 | 2/24/2014  | 6,985.71              | P-32.27 to P-32.28   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310176217 | 3/14/2014  | 9,055.18              | P-32.49 to P-32.50   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310173843 | 2/5/2014   | 1,470.00              | P-32.53 to P-32.54   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310176218 | 3/14/2014  | 120.54                | P-32.59 to P-32.60   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310176219 | 3/14/2014  | 466.08                | P-32.61 to P-32.62   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 210074359 | 3/24/2014  | 29,700.00             | P-32.63 to P-32.64   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310177136 | 3/31/2014  | 1,928.57              | P-32.67 to P-32.68   |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310177137 | 3/31/2014  | 1,406.25              | P-32.69 to P-32.70   |
| <i>Subtotal – First Quarter</i>                                                                           |           |            | 74,102.17             |                      |
| <b>Third Quarter of CY 2014</b>                                                                           |           |            |                       |                      |
| JJED PHILS. INC.                                                                                          | 171073    | 7/28/2014  | 15,938.64             | P-32.204 to P-32.205 |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                         | 310185305 | 8/27/2014  | 3,857.14              | P-32.230 to P-32.231 |
| <i>Subtotal – Third Quarter</i>                                                                           |           |            | 19,795.78             |                      |
| <b>Fourth Quarter of CY 2014</b>                                                                          |           |            |                       |                      |
| PERSONAL COMPUTER SPECIALISTS, INC.                                                                       | 60559     | 10/17/2014 | 1,452.00              | P-32.252 to P-32.253 |
| PERSONAL COMPUTER SPECIALISTS, INC.                                                                       | 60599     | 11/11/2014 | 696.00                | P-32.254 to P-32.255 |
| <i>Subtotal – Fourth Quarter</i>                                                                          |           |            | 2,148.00              |                      |
| <b>Total - Domestic purchase of goods supported by VAT Invoice with unreadable payor detail or amount</b> |           |            | <b>P 96,045.95</b>    |                      |
| <b>4) Domestic purchase of goods without supporting document</b>                                          |           |            |                       |                      |
| <b>Second Quarter of CY 2014</b>                                                                          |           |            |                       |                      |
| REMAX INTERNATIONAL INC                                                                                   | 23218     | 7/2/2014   | 62,571.43             | P-32.105 to P-32.106 |
| <i>Subtotal – Second Quarter</i>                                                                          |           |            | 62,571.43             |                      |
| <b>Total - Domestic purchase of goods without supporting document</b>                                     |           |            | <b>P 62,571.43</b>    |                      |
| <b>Total Invalid Input VAT on Domestic Purchase of Goods other than Capital Goods</b>                     |           |            | <b>P 2,507,406.32</b> |                      |
| <b>B) IMPORTATION OF GOODS OTHER THAN CAPITAL GOODS</b>                                                   |           |            |                       |                      |
| <b>1) Importation of goods supported by IEIRD without machine validation / Unreadable IEIRD</b>           |           |            |                       |                      |
| <b>First Quarter of CY 2014</b>                                                                           |           |            |                       |                      |
| WINCOR NIXDORF                                                                                            | R4157     | 1/10/2014  | <b>P 9,716.00</b>     | P-34.1 to P-34.11    |
| WINCOR NIXDORF                                                                                            | R4158     | 1/10/2014  | 5,058.00              | P-34.12 to P-34.21   |
| OC TANNER                                                                                                 | C001940   | 1/10/2014  | 31,734.00             | P-34.22 to P-34.35   |
| GILBARCO INC                                                                                              | R5501     | 1/14/2014  | 32,558.00             | P-34.36 to P-34.43   |
| CHEVRON USA                                                                                               | R40846    | 3/25/2014  | 16,979.00             | P-34.44 to P-34.54   |
| OC TANNER                                                                                                 | R36360    | 3/18/2014  | 16,900.00             | P-34.55 to P-34.65   |

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| CHEVRON NEW ZEALAND                                                              | R36361  | 3/18/2014  | 7,806.00     | P-34.66 to P-34.75     |
| INSIGHT TECHNOLOGY SOLUTIONS                                                     | R40845  | 3/25/2014  | 4,655.00     | P-34.76 to P-34.88     |
| OC TANNER                                                                        | R25564  | 2/24/2014  | 5,131.00     | P-34.89 to P-34.102    |
| OC TANNER                                                                        | R25565  | 2/24/2014  | 21,199.00    | P-34.103 to P-34.113   |
| Subtotal – First Quarter                                                         |         |            | 151,736.00   |                        |
| <b>Second Quarter of CY 2014</b>                                                 |         |            |              |                        |
| CHEVRON USA                                                                      | R4157   | 3/26/2014  | 7,407.00     | P-34.114 to P-34.126   |
| OC TANNER                                                                        | R48358  | 4/4/2014   | 14,388.00    | P-34.127 to P-34.137   |
| POWER SYSTEMS                                                                    | R51918  | 4/10/2014  | 20,303.00    | P-34.138 to P-34.146   |
| OC TANNER                                                                        | R70923  | 5/23/2014  | 17,723.00    | P-34.147 to P-34.157   |
| OC TANNER                                                                        | R64994  | 5/8/2014   | 17,799.00    | P-34.158 to P-34.168   |
| Subtotal – Second Quarter                                                        |         |            | 77,620.00    |                        |
| <b>Third Quarter of CY 2014</b>                                                  |         |            |              |                        |
| OC TANNER                                                                        | R101619 | 7/24/2014  | 18,840.00    | P-34.169 to P-34.178   |
| Subtotal – Third Quarter                                                         |         |            | 18,840.00    |                        |
| <b>Fourth Quarter of CY 2014</b>                                                 |         |            |              |                        |
| OC TANNER                                                                        | R119495 | 8/29/2014  | 44,609.00    | P-34.179 to P-34.192   |
| OC TANNER                                                                        | R119493 | 8/29/2014  | 17,408.00    | P-34.193 to P-34.207   |
| OC TANNER                                                                        | R147308 | 10/23/2014 | 20,097.00    | P-34.208 to P-34.219   |
| OC TANNER                                                                        | R172031 | 12/5/2014  | 809.00       | P-34.220 to P-34.234   |
| OC TANNER                                                                        | R172030 | 12/5/2014  | 26,443.00    | P-34.235 to P-34.246   |
| Subtotal – Fourth Quarter                                                        |         |            | 116,366.00   |                        |
| Total Invalid Input VAT on Importation of Goods other than Capital Goods         |         |            | P 364,562.00 |                        |
| <b>C) DOMESTIC PURCHASE OF SERVICES</b>                                          |         |            |              |                        |
| <b>1) Domestic Purchase of service supported by a document other than VAT OR</b> |         |            |              |                        |
| <b>First Quarter of CY 2014</b>                                                  |         |            |              |                        |
| 3D NETWORKS PHILIPPINES INC.                                                     | 93      | 1/3/2014   | 30,288.00    | P-31.408 to P-31.409   |
| 3D NETWORKS PHILIPPINES INC.                                                     | 93      | 1/3/2014   | 30,288.00    | P-31.410 to P-31.411   |
| 3D NETWORKS PHILIPPINES INC.                                                     | 144     | 3/20/2014  | 30,288.00    | P-31.1047 to P-31.1048 |
| Subtotal – First Quarter                                                         |         |            | 90,864.00    |                        |
| <b>Third Quarter of CY 2014</b>                                                  |         |            |              |                        |
| SANTA FE MOVING AND RELOCATION                                                   | 12276   | 7/22/2014  | 110.16       | P-31.2248 to P-31.2249 |
| SANTA FE MOVING AND RELOCATION                                                   | 12276   | 7/22/2014  | 268.92       | P-31.2250 to P-31.2251 |
| SANTA FE MOVING AND RELOCATION                                                   | 12276   | 7/22/2014  | 490.32       | P-31.2252 to P-31.2253 |
| SANTA FE MOVING AND RELOCATION                                                   | 12276   | 7/22/2014  | 110.16       | P-31.2254 to P-31.2255 |
| SANTA FE MOVING AND RELOCATION                                                   | 12276   | 7/22/2014  | 110.16       | P-31.2256 to P-31.2257 |
| SANTA FE MOVING AND RELOCATION                                                   | 12276   | 7/22/2014  | 110.16       | P-31.2258 to P-31.2259 |

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| SANTA FE MOVING AND RELOCATION                                                                                                                         | 12276  | 7/22/2014 | 110.16              | P-31.2260 to P-31.2261 |
| SANTA FE MOVING AND RELOCATION                                                                                                                         | 12276  | 7/22/2014 | 167.52              | P-31.2262 to P-31.2263 |
| SANTA FE MOVING AND RELOCATION                                                                                                                         | 12276  | 7/22/2014 | 167.52              | P-31.2264 to P-31.2265 |
| SANTA FE MOVING AND RELOCATION                                                                                                                         | 12276  | 7/22/2014 | 110.16              | P-31.2266 to P-31.2267 |
| SANTA FE MOVING AND RELOCATION                                                                                                                         | 12276  | 7/22/2014 | 110.16              | P-31.2268 to P-31.2269 |
| 3D NETWORKS PHILIPPINES INC.                                                                                                                           | 24     | 9/17/2014 | 30,288.00           | P-31.2736 to P-31.2737 |
| 3D NETWORKS PHILIPPINES INC.                                                                                                                           | 24     | 9/17/2014 | 7,440.00            | P-31.2738 to P-31.2739 |
| 3D NETWORKS PHILIPPINES INC.                                                                                                                           | 24     | 9/17/2014 | 7,440.00            | P-31.2740 to P-31.2741 |
| 3D NETWORKS PHILIPPINES INC.                                                                                                                           | 24     | 9/17/2014 | 30,288.00           | P-31.2742 to P-31.2743 |
| <i>Subtotal – Third Quarter</i>                                                                                                                        |        |           | 77,321.40           |                        |
| <b>Total - Domestic Purchase of service supported by a document other than VAT OR</b>                                                                  |        |           | <b>P 168,185.40</b> |                        |
| <b>2) Domestic purchase of service supported by VAT OR where alterations on payor details or amounts were made without authorized countersignature</b> |        |           |                     |                        |
| <b>First Quarter of CY 2014</b>                                                                                                                        |        |           |                     |                        |
| AT3 EVENT PLANNING AND CONCEPTS INC                                                                                                                    | 1001   | 1/3/2014  | 1,200.00            | P-31.3 to P-31.4       |
| AT3 EVENT PLANNING AND CONCEPTS INC                                                                                                                    | 1001   | 1/3/2014  | 1,607.14            | P-31.5 to P-31.6       |
| MISNET EDUCATION INC.                                                                                                                                  | 14082  | 1/9/2014  | 1,232.14            | P-31.76 to P-31.77     |
| JLGT MARKETING                                                                                                                                         | 513    | 1/15/2014 | 1,950.00            | P-31.308 to P-31.309   |
| JLGT MARKETING                                                                                                                                         | 513    | 1/15/2014 | 2,592.00            | P-31.310 to P-31.311   |
| JLGT MARKETING                                                                                                                                         | 513    | 1/15/2014 | 64,548.27           | P-31.312 to P-31.313   |
| JLGT MARKETING                                                                                                                                         | 513    | 1/15/2014 | 51,652.81           | P-31.314 to P-31.315   |
| ASCOTT MAKATI                                                                                                                                          | 58091  | 1/3/2014  | 23,868.00           | P-31.400 to P-31.401   |
| ASCOTT MAKATI                                                                                                                                          | 63513  | 1/13/2014 | 23,868.00           | P-31.472               |
| DMJ MULTI-PRINT AND SERVICES                                                                                                                           | 1539   | 1/13/2014 | 225.00              | P-31.499 to P-31.500   |
| DMJ MULTI-PRINT AND SERVICES                                                                                                                           | 1539   | 1/13/2014 | 42.86               | P-31.501 to P-31.502   |
| DMJ MULTI-PRINT AND SERVICES                                                                                                                           | 1539   | 1/13/2014 | 42.86               | P-31.503 to P-31.504   |
| DMJ MULTI-PRINT AND SERVICES                                                                                                                           | 1540   | 1/13/2014 | 1,901.78            | P-31.513 to P-31.514   |
| ASCOTT MAKATI                                                                                                                                          | 63545  | 2/7/2014  | 23,868.00           | P-31.652 to P-31.653   |
| ASCOTT MAKATI                                                                                                                                          | 63545  | 2/7/2014  | 23,868.00           | P-31.654 to P-31.655   |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.                                                                                                     | 3048   | 2/19/2014 | 7,598.05            | P-31.656 to P-31.657   |
| MAKATI SHANGRI-LA, MANILA                                                                                                                              | 216647 | 2/13/2014 | 61,027.59           | P-31.684 to P-31.685   |
| ASCOTT MAKATI                                                                                                                                          | 63536  | 1/29/2014 | 25,398.00           | P-31.710 to P-31.711   |
| ASCOTT MAKATI                                                                                                                                          | 63536  | 1/29/2014 | 25,398.00           | P-31.712 to P-31.713   |
| ASCOTT MAKATI                                                                                                                                          | 63536  | 1/29/2014 | 25,398.00           | P-31.714 to P-31.715   |

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| ASCOTT MAKATI                                          | 63536  | 1/29/2014 | 996.00     | P-31.716 to P-31.717   |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 38685  | 3/26/2014 | 207.00     | P-31.812 to P-31.813   |
| ASCOTT MAKATI                                          | 68011  | 3/7/2014  | 2,354.10   | P-31.852 to P-31.853   |
| ASCOTT MAKATI                                          | 68011  | 3/7/2014  | 23,868.00  | P-31.870 to P-31.871   |
| ASCOTT MAKATI                                          | 68011  | 3/7/2014  | 24,480.00  | P-31.872 to P-31.873   |
| ASCOTT MAKATI                                          | 68011  | 3/7/2014  | 24,480.00  | P-31.874 to P-31.875   |
| ASCOTT MAKATI                                          | 65633  | 2/27/2014 | 24,480.00  | P-31.910               |
| ASCOTT MAKATI                                          | 65633  | 2/27/2014 | 24,480.00  | P-31.911               |
| ASCOTT MAKATI                                          | 65650  | 2/28/2014 | 4,616.18   | P-31.913 to P-31.914   |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3057   | 3/19/2014 | 7,952.25   | P-31.922 to P-31.923   |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3058   | 3/19/2014 | 8,628.35   | P-31.924 to P-31.925   |
| INNOVE COMMUNICATIONS                                  | 409178 | 3/10/2014 | 21,177.65  | P-31.980 to P-31.981   |
| INNOVE COMMUNICATIONS                                  | 409178 | 3/10/2014 | 14,354.40  | P-31.982 to P-31.983   |
| INNOVE COMMUNICATIONS                                  | 409178 | 3/10/2014 | 37,200.00  | P-31.984 to P-31.985   |
| Subtotal – First Quarter                               |        |           | 586,560.43 |                        |
| <b>Second Quarter of CY 2014</b>                       |        |           |            |                        |
| DMJ MULTI-PRINT AND SERVICES                           | 1556   | 4/1/2014  | 85.71      | P-31.1119 to P-31.1120 |
| NEW WORLD INTERNATIONAL                                | 48828  | 4/4/2014  | 4,500.00   | P-31.1155 to P-31.1157 |
| JLGT MARKETING                                         | 519    | 4/4/2014  | 5,985.60   | P-31.1162 to P-31.1163 |
| JLGT MARKETING                                         | 519    | 4/4/2014  | 3,505.50   | P-31.1164 to P-31.1165 |
| JLGT MARKETING                                         | 520    | 4/4/2014  | 4,020.00   | P-31.1166 to P-31.1167 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3069   | 4/11/2014 | 7,972.54   | P-31.1176 to P-31.1177 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3070   | 4/11/2014 | 12,024.32  | P-31.1178 to P-31.1179 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3071   | 4/11/2014 | 9,282.47   | P-31.1180 to P-31.1181 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3072   | 4/11/2014 | 9,024.92   | P-31.1182 to P-31.1183 |
| ASCOTT MAKATI                                          | 70709  | 4/15/2014 | 24,480.00  | P-31.1204 to P-31.1205 |
| FACILITIES MANAGERS, INC.                              | 65396  | 5/26/2014 | 12,912.80  | P-31.1228 to P-31.1229 |
| FACILITIES MANAGERS, INC.                              | 65396  | 5/26/2014 | 69,100.38  | P-31.1230 to P-31.1231 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 38939  | 5/9/2014  | 1,200.00   | P-31.1306 to P-31.1307 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3085   | 5/19/2014 | 9,122.21   | P-31.1310 to P-31.1311 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3084   | 5/19/2014 | 13,184.83  | P-31.1312 to P-31.1313 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3087   | 5/19/2014 | 9,354.39   | P-31.1314 to P-31.1315 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3086   | 5/19/2014 | 8,440.79   | P-31.1316 to P-31.1317 |
| SEARCHERS AND STAFFERS CORP.                           | 53874  | 5/19/2014 | 2,212.87   | P-31.1318 to P-31.1319 |
| SEARCHERS AND STAFFERS CORP.                           | 53874  | 5/19/2014 | 1,337.85   | P-31.1320 to P-31.1321 |
| SEARCHERS AND STAFFERS CORP.                           | 53874  | 5/19/2014 | 1,759.51   | P-31.1322 to P-31.1323 |

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| SEARCHERS AND STAFFERS CORP. | 53874 | 5/19/2014 | 1,759.51  | P-31.1324 to P-31.1325 |
| SEARCHERS AND STAFFERS CORP. | 53874 | 5/19/2014 | 1,859.48  | P-31.1326 to P-31.1327 |
| FACILITIES MANAGERS, INC.    | 65397 | 26-May-14 | 4,239.38  | P-31.1500 to P-31.1501 |
| CATENA SECURITY INC.         | 13887 | 5/28/2014 | 22.47     | P-31.1512 to P-31.1513 |
| CATENA SECURITY INC.         | 13887 | 5/28/2014 | 449.29    | P-31.1514 to P-31.1515 |
| CATENA SECURITY INC.         | 13887 | 5/28/2014 | 10,265.98 | P-31.1516 to P-31.1517 |
| CATENA SECURITY INC.         | 13887 | 5/28/2014 | 471.75    | P-31.1518 to P-31.1519 |
| CATENA SECURITY INC.         | 13887 | 5/28/2014 | 22.47     | P-31.1520 to P-31.1521 |
| CATENA SECURITY INC.         | 13887 | 28-May-14 | 940.06    | P-31.1522 to P-31.1523 |
| CATENA SECURITY INC.         | 13887 | 5/28/2014 | 134.78    | P-31.1524 to P-31.1525 |
| CATENA SECURITY INC.         | 13887 | 5/28/2014 | 22.47     | P-31.1526              |
| SEARCHERS AND STAFFERS CORP. | 54252 | 5/29/2014 | 1,508.88  | P-31.1582 to P-31.1583 |
| SEARCHERS AND STAFFERS CORP. | 54252 | 29-May-14 | 1,459.47  | P-31.1584 to P-31.1585 |
| SEARCHERS AND STAFFERS CORP. | 54252 | 29-May-14 | 1,649.50  | P-31.1586 to P-31.1587 |
| CATENA SECURITY INC.         | 13888 | 5/28/2014 | 13,108.90 | P-31.1589 to P-31.1590 |
| DELTA RENT-A-CAR CORP.       | 6646  | 5/30/2014 | 10,134.78 | P-31.1597 to P-31.1598 |
| DELTA RENT-A-CAR CORP.       | 6646  | 5/30/2014 | 10,045.77 | P-31.1599 to P-31.1600 |
| DELTA RENT-A-CAR CORP.       | 6646  | 5/30/2014 | 11,681.84 | P-31.1601 to P-31.1602 |
| DELTA RENT-A-CAR CORP.       | 6646  | 5/30/2014 | 12,839.10 | P-31.1603 to P-31.1604 |
| SEARCHERS AND STAFFERS CORP. | 54486 | 6/25/2014 | 1,971.95  | P-31.1639 to P-31.1640 |
| SEARCHERS AND STAFFERS CORP. | 54486 | 6/25/2014 | 2,167.23  | P-31.1641 to P-31.1642 |
| FACILITIES MANAGERS, INC.    | 65482 | 6/27/2014 | 16,778.82 | P-31.1643 to P-31.1644 |
| FACILITIES MANAGERS, INC.    | 65482 | 6/27/2014 | 12,912.80 | P-31.1645 to P-31.1646 |
| FACILITIES MANAGERS, INC.    | 65482 | 6/27/2014 | 5,457.73  | P-31.1647 to P-31.1648 |
| FACILITIES MANAGERS, INC.    | 65482 | 6/27/2014 | 1,285.18  | P-31.1649 to P-31.1650 |
| SEARCHERS AND STAFFERS CORP. | 54487 | 6/25/2014 | 2,041.93  | P-31.1685 to P-31.1686 |
| SEARCHERS AND STAFFERS CORP. | 54487 | 6/25/2014 | 791.19    | P-31.1687 to P-31.1688 |
| SEARCHERS AND STAFFERS CORP. | 54487 | 6/25/2014 | 1,977.98  | P-31.1689 to P-31.1690 |
| FACILITIES MANAGERS, INC.    | 65856 | 6/13/2014 | 69,100.38 | P-31.1749 to P-31.1750 |
| FACILITIES MANAGERS, INC.    | 65856 | 6/13/2014 | 12,912.80 | P-31.1751 to P-31.1752 |
| SEARCHERS AND STAFFERS CORP. | 54454 | 6/11/2014 | 1,659.54  | P-31.1785 to P-31.1786 |
| SEARCHERS AND STAFFERS CORP. | 54454 | 6/11/2014 | 1,904.47  | P-31.1787 to P-31.1788 |
| SEARCHERS AND STAFFERS CORP. | 54454 | 6/11/2014 | 1,414.60  | P-31.1789 to P-31.1790 |
| SEARCHERS AND STAFFERS CORP. | 54454 | 6/11/2014 | 2,307.13  | P-31.1791 to P-31.1792 |
| SEARCHERS AND STAFFERS CORP. | 54454 | 6/11/2014 | 1,288.44  | P-31.1793 to P-31.1794 |
| SEARCHERS AND STAFFERS CORP. | 54454 | 6/11/2014 | 1,928.53  | P-31.1795 to P-31.1796 |

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| SEARCHERS AND STAFFERS CORP.     | 54454  | 6/11/2014 | 1,569.69   | P-31.1797 to P-31.1798 |
| SEARCHERS AND STAFFERS CORP.     | 54454  | 6/11/2014 | 2,387.49   | P-31.1799 to P-31.1800 |
| SEARCHERS AND STAFFERS CORP.     | 54453  | 6/11/2014 | 1,503.49   | P-31.1981 to P-31.1982 |
| DELTA RENT-A-CAR CORP.           | 6649   | 6/16/2014 | 11,866.15  | P-31.1983 to P-31.1984 |
| DELTA RENT-A-CAR CORP.           | 6649   | 6/16/2014 | 12,068.43  | P-31.1985 to P-31.1986 |
| DELTA RENT-A-CAR CORP.           | 6649   | 6/16/2014 | 11,139.10  | P-31.1987 to P-31.1988 |
| DELTA RENT-A-CAR CORP.           | 6649   | 6/16/2014 | 7,576.59   | P-31.1989 to P-31.1990 |
| DELTA RENT-A-CAR CORP.           | 6649   | 6/16/2014 | 12,864.00  | P-31.1991 to P-31.1992 |
| SEARCHERS AND STAFFERS CORP.     | 54316  | 6/27/2014 | 4,680.00   | P-31.2003 to P-31.2004 |
| SEARCHERS AND STAFFERS CORP.     | 54317  | 6/27/2014 | 1,635.25   | P-31.2005 to P-31.2006 |
| SEARCHERS AND STAFFERS CORP.     | 54317  | 6/27/2014 | 1,676.22   | P-31.2007 to P-31.2008 |
| <i>Subtotal – Second Quarter</i> |        |           | 498,989.68 |                        |
| <b>Third Quarter of CY 2014</b>  |        |           |            |                        |
| FACILITIES MANAGERS, INC.        | 65983  | 7/10/2014 | 8,218.67   | P-31.2117 to P-31.2118 |
| FACILITIES MANAGERS, INC.        | 65983  | 7/10/2014 | 14,797.12  | P-31.2119 to P-31.2120 |
| FACILITIES MANAGERS, INC.        | 65983  | 7/10/2014 | 22,292.61  | P-31.2121 to P-31.2122 |
| FACILITIES MANAGERS, INC.        | 65983  | 7/10/2014 | 14,395.54  | P-31.2123 to P-31.2124 |
| FACILITIES MANAGERS, INC.        | 65983  | 7/10/2014 | 11,581.93  | P-31.2125 to P-31.2126 |
| SEARCHERS AND STAFFERS CORP.     | 54597  | 7/22/2014 | 959.73     | P-31.2270 to P-31.2271 |
| SEARCHERS AND STAFFERS CORP.     | 54597  | 7/22/2014 | 548.25     | P-31.2272 to P-31.2273 |
| SEARCHERS AND STAFFERS CORP.     | 54597  | 7/22/2014 | 4,656.19   | P-31.2274 to P-31.2275 |
| SEARCHERS AND STAFFERS CORP.     | 54597  | 7/22/2014 | 2,124.13   | P-31.2276 to P-31.2277 |
| SEARCHERS AND STAFFERS CORP.     | 54597  | 7/22/2014 | 1,977.98   | P-31.2278 to P-31.2279 |
| CATENA SECURITY INC.             | 13920  | 7/23/2014 | 22.46      | P-31.2286 to P-31.2287 |
| CATENA SECURITY INC.             | 13920  | 7/23/2014 | 139.27     | P-31.2288 to P-31.2289 |
| CATENA SECURITY INC.             | 13920  | 7/23/2014 | 516.67     | P-31.2290 to P-31.2291 |
| CATENA SECURITY INC.             | 13920  | 7/23/2014 | 10,265.98  | P-31.2292 to P-31.2293 |
| CATENA SECURITY INC.             | 13919  | 7/23/2014 | 22.46      | P-31.2364 to P-31.2365 |
| SEARCHERS AND STAFFERS CORP.     | 54779  | 7/31/2014 | 1,430.10   | P-31.2386 to P-31.2387 |
| SEARCHERS AND STAFFERS CORP.     | 54779  | 7/31/2014 | 2,936.84   | P-31.2388 to P-31.2389 |
| FACILITIES MANAGERS, INC.        | 65043  | 8/1/2014  | 3,312.00   | P-31.2406 to P-31.2407 |
| HEWLETT-PACKARD PHILIPPINES CORP | 139875 | 8/5/2014  | 88,825.35  | P-31.2416 to P-31.2417 |
| HEWLETT-PACKARD PHILIPPINES CORP | 139875 | 8/5/2014  | 141,234.60 | P-31.2418 to P-31.2419 |
| HEWLETT-PACKARD PHILIPPINES CORP | 139875 | 8/5/2014  | 8,316.36   | P-31.2420 to P-31.2421 |
| SEARCHERS AND STAFFERS CORP.     | 54799  | 8/6/2014  | 2,256.51   | P-31.2422 to P-31.2423 |
| SEARCHERS AND STAFFERS CORP.     | 54800  | 8/6/2014  | 2,175.78   | P-31.2426 to P-31.2427 |

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| HEWLETT-PACKARD PHILIPPINES CORP                            | 139880   | 8/12/2014  | 13,943.76  | P-31.2466 to P-31.2467 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.          | 3129     | 8/18/2014  | 10,032.14  | P-31.2470 to P-31.2471 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.          | 3127     | 8/18/2014  | 6,958.87   | P-31.2474 to P-31.2475 |
| ASCOTT MAKATI                                               | 78366    | 8/22/2014  | 24,480.00  | P-31.2480 to P-31.2481 |
| ASCOTT MAKATI                                               | 78366    | 8/22/2014  | 24,480.00  | P-31.2482 to P-31.2483 |
| HEWLETT-PACKARD PHILIPPINES CORP                            | 139892   | 8/22/2014  | 1,716.74   | P-31.2510 to P-31.2511 |
| HEWLETT-PACKARD PHILIPPINES CORP                            | 139894   | 8/22/2014  | 24,671.68  | P-31.2526 to P-31.2527 |
| TOWERS WATSON PHILIPPINES, INC.                             | 26309    | 8/19/2014  | 47,700.00  | P-31.2530 to P-31.2531 |
| JLGT MARKETING                                              | 531      | 8/29/2014  | 42,300.00  | P-31.2532 to P-31.2533 |
| JLGT MARKETING                                              | 531      | 8/29/2014  | 7,488.00   | P-31.2534 to P-31.2535 |
| ANGARA ABELLO CONCEPCION REGALA AND CRUZ                    | 89922    | 8/14/2014  | 1,200.00   | P-31.2552 to P-31.2553 |
| HEWLETT-PACKARD PHILIPPINES CORP                            | 139893   | 22-Aug-14  | 57,985.80  | P-31.2570 to P-31.2571 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES      | 39851    | 29-Aug-14  | 1,200.00   | P-31.2576 to P-31.2577 |
| DMJ MULTI-PRINT AND SERVICES                                | 1595     | 26-Aug-14  | 2,930.40   | P-31.2614 to P-31.2615 |
| CATENA SECURITY INC.                                        | 13829    | 9/17/2014  | 390.84     | P-31.2674 to P-31.2675 |
| ASCOTT MAKATI                                               | 78454    | 9/3/2014   | 24,480.00  | P-31.2678 to P-31.2679 |
| ALI MAKATI HOTEL PROPERTY INC FAIRMONT RAFFLES HOTEL MAKATI | 5397A    | 9/9/2014   | 15,120.00  | P-31.2688 to P-31.2689 |
| HEWLETT-PACKARD PHILIPPINES CORP                            | 140544   | 9/5/2014   | 14,889.79  | P-31.2708 to P-31.2709 |
| ANGARA ABELLO CONCEPCION REGALA AND CRUZ                    | 90786    | 9/17/2014  | 1,200.00   | P-31.2768 to P-31.2769 |
| ANGARA ABELLO CONCEPCION REGALA AND CRUZ                    | 90854    | 9/23/2014  | 2,052.00   | P-31.2780 to P-31.2781 |
| <i>Subtotal – Third Quarter</i>                             |          |            | 668,226.55 |                        |
| <b>Fourth Quarter of CY 2014</b>                            |          |            |            |                        |
| PROJECT MANAGEMENT INSTITUTE PHILS. CHAPTER INC             | 1463     | 10/15/2014 | 4,800.00   | P-31.2798 to P-31.2799 |
| ALI MAKATI HOTEL PROPERTY INC FAIRMONT RAFFLES HOTEL MAKATI | 006039A  | 10/10/2014 | 26,040.00  | P-31.2870 to P-31.2871 |
| ALI MAKATI HOTEL PROPERTY INC FAIRMONT RAFFLES HOTEL MAKATI | 006029 A | 10/8/2014  | 26,040.00  | P-31.2908 to P-31.2909 |
| FACILITIES MANAGERS, INC.                                   | 67373    | 10/10/2014 | 139.26     | P-31.2910 to P-31.2911 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES      | 40151    | 10/29/2014 | 1,200.00   | P-31.2930 to P-31.2931 |
| ALI MAKATI HOTEL PROPERTY INC FAIRMONT RAFFLES HOTEL MAKATI | 006030A  | 11/7/2014  | 26,040.00  | P-31.2980 to P-31.2981 |
| JLGT MARKETING                                              | 534      | 11/12/2014 | 2,004.00   | P-31.2990 to P-31.2991 |
| JLGT MARKETING                                              | 534      | 11/12/2014 | 233,013.24 | P-31.2992 to P-31.2993 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.          | 3147     | 11/12/2014 | 6,821.35   | P-31.2996 to P-31.2997 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.          | 3148     | 11/12/2014 | 7,568.45   | P-31.2998 to P-31.2999 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.          | 3149     | 11/12/2014 | 9,510.73   | P-31.3000 to P-31.3001 |

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| ALI MAKATI HOTEL PROPERTY<br>INC FAIRMONT RAFFLES HOTEL<br>MAKATI | 006028A | 11/13/2014 | 23,520.00  | P-31.3012 to P-<br>31.3013 |
| JLGT MARKETING                                                    | 536     | 11/13/2014 | 482.14     | P-31.3014 to P-<br>31.3015 |
| JLGT MARKETING                                                    | 536     | 11/13/2014 | 56,520.00  | P-31.3016 to P-<br>31.3017 |
| DELTA RENT-A-CAR CORP.                                            | 7264    | 11/19/2014 | 10,244.99  | P-31.3064 to P-<br>31.3065 |
| DELTA RENT-A-CAR CORP.                                            | 7182    | 11/19/2014 | 10,324.22  | P-31.3066 to P-<br>31.3067 |
| DELTA RENT-A-CAR CORP.                                            | 7180    | 11/19/2014 | 11,092.29  | P-31.3068 to P-<br>31.3069 |
| DELTA RENT-A-CAR CORP.                                            | 7181    | 11/19/2014 | 14,688.03  | P-31.3070 to P-<br>31.3071 |
| MAKATI SHANGRI-LA, MANILA                                         | 221869  | 11/19/2014 | 99,879.90  | P-31.3076 to P-<br>31.3077 |
| TRENDS AND TECHNOLOGIES,<br>INC.                                  | 29206   | 11/19/2014 | 477,600.52 | P-31.3078 to P-<br>31.3079 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                               | 141505  | 11/26/2014 | 141,234.60 | P-31.3108 to P-<br>31.3109 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                               | 141505  | 11/26/2014 | 13,943.76  | P-31.3110 to P-<br>31.3111 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                               | 141505  | 11/26/2014 | 88,825.35  | P-31.3112 to P-<br>31.3113 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                               | 141505  | 11/26/2014 | 19,264.33  | P-31.3114 to P-<br>31.3115 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                               | 141505  | 11/26/2014 | 8,316.36   | P-31.3116 to P-<br>31.3117 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                               | 141505  | 11/26/2014 | 4,104.00   | P-31.3118 to P-<br>31.3119 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                               | 141505  | 11/26/2014 | 57,985.80  | P-31.3120 to P-<br>31.3121 |
| FACILITIES MANAGERS, INC.                                         | 67554   | 11/26/2014 | 2,057.12   | P-31.3122 to P-<br>31.3123 |
| FACILITIES MANAGERS, INC.                                         | 67554   | 11/26/2014 | 9,588.52   | P-31.3124 to P-<br>31.3125 |
| FACILITIES MANAGERS, INC.                                         | 67554   | 11/26/2014 | 71,034.70  | P-31.3126 to P-<br>31.3127 |
| ANGARA ABELLO CONCEPCION<br>REGALA AND CRUZ                       | 91494   | 11/26/2014 | 1,200.00   | P-31.3128 to P-<br>31.3129 |
| TOWERS WATSON PHILIPPINES,<br>INC.                                | 26508   | 11/26/2014 | 21,600.00  | P-31.3130 to P-<br>31.3131 |
| FACILITIES MANAGERS, INC.                                         | 67604   | 11/26/2014 | 126.26     | P-31.3134 to P-<br>31.3135 |
| FACILITIES MANAGERS, INC.                                         | 67602   | 12/4/2014  | 5,802.97   | P-31.3157 to P-<br>31.3158 |
| FACILITIES MANAGERS, INC.                                         | 67602   | 12/4/2014  | 71,034.70  | P-31.3159 to P-<br>31.3160 |
| FACILITIES MANAGERS, INC.                                         | 67602   | 12/5/2014  | 343.20     | P-31.3161 to P-<br>31.3162 |
| FACILITIES MANAGERS, INC.                                         | 67602   | 12/5/2014  | 71,034.70  | P-31.3163 to P-<br>31.3164 |
| FACILITIES MANAGERS, INC.                                         | 67601   | 12/23/2014 | 10,700.34  | P-31.3169 to P-<br>31.3170 |
| FACILITIES MANAGERS, INC.                                         | 67601   | 12/23/2014 | 13,324.22  | P-31.3171 to P-<br>31.3172 |
| FACILITIES MANAGERS, INC.                                         | 67601   | 12/29/2014 | 6,950.04   | P-31.3173 to P-<br>31.3174 |
| FACILITIES MANAGERS, INC.                                         | 67601   | 12/29/2014 | 71,034.70  | P-31.3175 to P-<br>31.3176 |
| FACILITIES MANAGERS, INC.                                         | 67601   | 12/29/2014 | 13,324.23  | P-31.3177 to P-<br>31.3178 |
| FACILITIES MANAGERS, INC.                                         | 67601   | 12/29/2014 | 4,917.07   | P-31.3179 to P-<br>31.3180 |
| FACILITIES MANAGERS, INC.                                         | 67601   | 12/29/2014 | 19,493.22  | P-31.3181 to P-<br>31.3182 |
| BENCHMARK PAR EXCELLENCE<br>TOURS AND TRANSPORT, INC.             | 3162    | 12/29/2014 | 8,432.35   | P-31.3189 to P-<br>31.3190 |
| CATENA SECURITY INC.                                              | 13948   | 12/29/2014 | 6,140.02   | P-31.3195 to P-<br>31.3196 |

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| CATENA SECURITY INC.                     | 13948  | 12/29/2014 | 6,115.13     | P-31.3197 to P-31.3198 |
| CATENA SECURITY INC.                     | 13948  | 12/29/2014 | 6,140.02     | P-31.3199 to P-31.3200 |
| CATENA SECURITY INC.                     | 13948  | 12/29/2014 | 516.67       | P-31.3201 to P-31.3202 |
| CATENA SECURITY INC.                     | 13948  | 12/29/2014 | 137.02       | P-31.3203 to P-31.3204 |
| CATENA SECURITY INC.                     | 13948  | 12/29/2014 | 22.46        | P-31.3205 to P-31.3206 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP      | 141897 | 12/29/2014 | 8,316.36     | P-31.3209 to P-31.3210 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP      | 141897 | 12/29/2014 | 141,234.60   | P-31.3211 to P-31.3212 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP      | 141897 | 12/29/2014 | 88,825.35    | P-31.3213 to P-31.3214 |
| LANE ARCHIVE TECHNOLOGIES<br>CORPORATION | 44920  | 11/10/2014 | 78,135.74    | P-31.3245 to P-31.3246 |
| LANE ARCHIVE TECHNOLOGIES<br>CORPORATION | 44920  | 11/10/2014 | 2,258.02     | P-31.3247 to P-31.3248 |
| LANE ARCHIVE TECHNOLOGIES<br>CORPORATION | 44920  | 11/10/2014 | 3,584.64     | P-31.3249 to P-31.3250 |
| ASCOTT MAKATI                            | 83342  | 11/11/2014 | 24,480.00    | P-31.3255 to P-31.3256 |
| ASCOTT MAKATI                            | 83342  | 11/11/2014 | 24,480.00    | P-31.3257 to P-31.3258 |
| FACILITIES MANAGERS, INC.                | 67681  | 11/28/2014 | 6,023.00     | P-31.3304 to P-31.3305 |
| FACILITIES MANAGERS, INC.                | 67681  | 11/28/2014 | 11,534.71    | P-31.3306 to P-31.3307 |
| FACILITIES MANAGERS, INC.                | 67681  | 11/28/2014 | 14,795.41    | P-31.3308 to P-31.3309 |
| FACILITIES MANAGERS, INC.                | 67681  | 11/28/2014 | 14,566.53    | P-31.3310 to P-31.3311 |
| FACILITIES MANAGERS, INC.                | 67681  | 11/28/2014 | 12,045.32    | P-31.3312 to P-31.3313 |
| FACILITIES MANAGERS, INC.                | 67685  | 11/28/2014 | 5,254.75     | P-31.3314 to P-31.3315 |
| FACILITIES MANAGERS, INC.                | 67680  | 11/28/2014 | 3,341.06     | P-31.3316 to P-31.3317 |
| FACILITIES MANAGERS, INC.                | 67680  | 11/28/2014 | 19,493.22    | P-31.3318 to P-31.3319 |
| FACILITIES MANAGERS, INC.                | 67680  | 11/28/2014 | 71,034.70    | P-31.3320 to P-31.3321 |
| FACILITIES MANAGERS, INC.                | 67679  | 11/28/2014 | 13,987.35    | P-31.3324 to P-31.3325 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP      | 142362 | 11/28/2014 | 19,832.15    | P-31.3328 to P-31.3329 |
| FACILITIES MANAGERS, INC.                | 67682  | 11/28/2014 | 71,034.70    | P-31.3330 to P-31.3331 |
| ULTRA MODULAR CONCEPTS,<br>INC.          | 4076   | 11/28/2014 | 129,085.02   | P-31.3332 to P-31.3333 |
| TRENDS AND TECHNOLOGIES,<br>INC.         | 29608  | 11/28/2014 | 1,069,889.28 | P-31.3334 to P-31.3335 |
| TRENDS AND TECHNOLOGIES,<br>INC.         | 29608  | 11/27/2014 | 41,327.52    | P-31.3336 to P-31.3337 |
| JLGT MARKETING                           | 541    | 11/28/2014 | 2,164.28     | P-31.3340 to P-31.3341 |
| JLGT MARKETING                           | 541    | 11/28/2014 | 31,607.14    | P-31.3342 to P-31.3343 |
| JLGT MARKETING                           | 541    | 11/28/2014 | 25,234.80    | P-31.3344 to P-31.3345 |
| JLGT MARKETING                           | 540    | 11/28/2014 | 6,984.00     | P-31.3346 to P-31.3347 |
| JLGT MARKETING                           | 540    | 11/28/2014 | 3,936.00     | P-31.3348 to P-31.3349 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP      | 142377 | 11/20/2014 | 57,985.80    | P-31.3354 to P-31.3355 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP      | 142377 | 11/20/2014 | 4,104.00     | P-31.3356 to P-31.3357 |

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| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142377 | 11/20/2014 | 4,104.00   | P-31.3358 to P-<br>31.3359 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142377 | 11/20/2014 | 4,104.00   | P-31.3360 to P-<br>31.3361 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142377 | 11/20/2014 | 57,985.80  | P-31.3362 to P-<br>31.3363 |
| TRENDS AND TECHNOLOGIES,<br>INC.                      | 29609  | 11/28/2014 | 4,394.30   | P-31.3368 to P-<br>31.3369 |
| JLGT MARKETING                                        | 543    | 11/28/2014 | 1,800.00   | P-31.3370 to P-<br>31.3371 |
| JLGT MARKETING                                        | 543    | 11/28/2014 | 139,807.94 | P-31.3372 to P-<br>31.3373 |
| BENCHMARK PAR EXCELLENCE<br>TOURS AND TRANSPORT, INC. | 3168   | 11/18/2014 | 12,795.41  | P-31.3384 to P-<br>31.3385 |
| BENCHMARK PAR EXCELLENCE<br>TOURS AND TRANSPORT, INC. | 3165   | 11/18/2014 | 8,434.31   | P-31.3386 to P-<br>31.3387 |
| BENCHMARK PAR EXCELLENCE<br>TOURS AND TRANSPORT, INC. | 3163   | 11/18/2014 | 7,219.39   | P-31.3388                  |
| BENCHMARK PAR EXCELLENCE<br>TOURS AND TRANSPORT, INC. | 3164   | 11/18/2014 | 7,061.08   | P-31.3389                  |
| BENCHMARK PAR EXCELLENCE<br>TOURS AND TRANSPORT, INC. | 3167   | 11/18/2014 | 7,276.02   | P-31.3398 to P-<br>31.3399 |
| BENCHMARK PAR EXCELLENCE<br>TOURS AND TRANSPORT, INC. | 3166   | 11/18/2014 | 9,590.50   | P-31.3400                  |
| ASCOTT MAKATI                                         | 83436  | 12/2/2014  | 24,480.00  | P-31.3471 to P-<br>31.3472 |
| JLGT MARKETING                                        | 544    | 12/12/2014 | 11,475.07  | P-31.3497 to P-<br>31.3498 |
| ANGARA ABELLO CONCEPCION<br>REGALA AND CRUZ           | 93102  | 12/10/2014 | 1,200.00   | P-31.3515 to P-<br>31.3516 |
| JLGT MARKETING                                        | 546    | 12/22/2014 | 102,366.00 | P-31.3627 to P-<br>31.3628 |
| JLGT MARKETING                                        | 546    | 12/22/2014 | 53,395.87  | P-31.3629 to P-<br>31.3630 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142943 | 12/29/2014 | 88,825.35  | P-31.3631 to P-<br>31.3632 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142943 | 12/29/2014 | 9,547.35   | P-31.3633 to P-<br>31.3634 |
| DELTA RENT-A-CAR CORP.                                | 7554   | 12/22/2014 | 6,432.00   | P-31.3647 to P-<br>31.3648 |
| DELTA RENT-A-CAR CORP.                                | 7554   | 12/22/2014 | 12,626.66  | P-31.3649 to P-<br>31.3650 |
| DELTA RENT-A-CAR CORP.                                | 7554   | 12/22/2014 | 10,607.18  | P-31.3651 to P-<br>31.3652 |
| DELTA RENT-A-CAR CORP.                                | 7554   | 12/22/2014 | 9,657.52   | P-31.3653 to P-<br>31.3654 |
| DELTA RENT-A-CAR CORP.                                | 7554   | 12/22/2014 | 10,925.69  | P-31.3655 to P-<br>31.3656 |
| DELTA RENT-A-CAR CORP.                                | 7554   | 12/22/2014 | 10,508.32  | P-31.3657 to P-<br>31.3658 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142945 | 12/29/2014 | 4,104.00   | P-31.3661 to P-<br>31.3662 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142945 | 12/29/2014 | 57,985.80  | P-31.3663 to P-<br>31.3664 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142944 | 12/29/2014 | 4,104.00   | P-31.3665 to P-<br>31.3666 |
| HEWLETT-PACKARD<br>PHILIPPINES CORP                   | 142944 | 12/29/2014 | 57,985.80  | P-31.3667 to P-<br>31.3668 |
| ASCOTT MAKATI                                         | 87488  | 12/23/2014 | 24,480.00  | P-31.3673 to P-<br>31.3674 |
| ASCOTT MAKATI                                         | 87488  | 12/23/2014 | 24,480.00  | P-31.3675 to P-<br>31.3676 |
| ASCOTT MAKATI                                         | 87488  | 12/23/2014 | 24,480.00  | P-31.3677 to P-<br>31.3678 |
| ASCOTT MAKATI                                         | 87488  | 12/23/2014 | 24,480.00  | P-31.3679 to P-<br>31.3680 |
| ASCOTT MAKATI                                         | 87488  | 12/23/2014 | 24,480.00  | P-31.3681 to P-<br>31.3682 |
| ASCOTT MAKATI                                         | 87488  | 12/23/2014 | 24,480.00  | P-31.3683 to P-<br>31.3684 |

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| ASCOTT MAKATI                                                                                                                                               | 87488  | 12/23/2014 | 24,480.00             | P-31.3685 to P-31.3686 |
| ASCOTT MAKATI                                                                                                                                               | 87488  | 12/23/2014 | 6,438.58              | P-31.3687 to P-31.3688 |
| ASCOTT MAKATI                                                                                                                                               | 87488  | 12/23/2014 | 24,480.00             | P-31.3689 to P-31.3690 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45387  | 12/29/2014 | 19,187.64             | P-31.3696 to P-31.3697 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45387  | 12/29/2014 | 2,016.00              | P-31.3698 to P-31.3699 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45387  | 12/29/2014 | 12,599.52             | P-31.3700 to P-31.3701 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45387  | 12/29/2014 | 1,764.00              | P-31.3702 to P-31.3703 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45387  | 12/29/2014 | 3,256.77              | P-31.3704 to P-31.3705 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45386  | 12/29/2014 | 80,208.43             | P-31.3706 to P-31.3707 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45386  | 12/29/2014 | 919.16                | P-31.3708 to P-31.3709 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45386  | 12/29/2014 | 1,280.98              | P-31.3710 to P-31.3711 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45386  | 12/29/2014 | 4,770.48              | P-31.3712 to P-31.3713 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45386  | 12/29/2014 | 29,460.68             | P-31.3714 to P-31.3715 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45386  | 12/29/2014 | 1,200.00              | P-31.3716 to P-31.3717 |
| LANE ARCHIVE TECHNOLOGIES CORPORATION                                                                                                                       | 45386  | 12/29/2014 | 3,030.03              | P-31.3718 to P-31.3719 |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                                                                            | 142942 | 12/29/2014 | 13,943.76             | P-31.3720 to P-31.3721 |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                                                                            | 142942 | 12/29/2014 | 4,269.81              | P-31.3722 to P-31.3723 |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                                                                            | 142942 | 12/29/2014 | 8,263.90              | P-31.3724 to P-31.3725 |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                                                                            | 142942 | 12/29/2014 | 8,316.36              | P-31.3726 to P-31.3727 |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                                                                            | 142942 | 12/29/2014 | 8,316.36              | P-31.3728 to P-31.3729 |
| ANGARA ABELLO CONCEPCION REGALA AND CRUZ                                                                                                                    | 93518  | 12/29/2014 | 30,360.00             | P-31.3730 to P-31.3731 |
| ANGARA ABELLO CONCEPCION REGALA AND CRUZ                                                                                                                    | 93518  | 12/29/2014 | 4,578.00              | P-31.3732              |
| <i>Subtotal – Fourth Quarter</i>                                                                                                                            |        |            | 4,989,668.25          |                        |
| <b>Total - Domestic purchase of service supported by VAT OR where alterations on payor details or amounts were made without authorized countersignature</b> |        |            | <b>₱ 6,743,444.91</b> |                        |
| <b>3) Domestic purchase of service supported by VAT OR where it cannot be ascertained whether the amount paid includes the VAT amount</b>                   |        |            |                       |                        |
| <b>First Quarter of CY 2014</b>                                                                                                                             |        |            |                       |                        |
| ASCOTT MAKATI                                                                                                                                               | 63546  | 2/7/2014   | 5,616.00              | P-31.696 to P-31.697   |
| <b>Subtotal – First Quarter</b>                                                                                                                             |        |            | 5,616.00              |                        |
| <b>Second Quarter of CY 2014</b>                                                                                                                            |        |            |                       |                        |
| GUTHRIE-JENSEN CONSULTANT, INC                                                                                                                              | 42326  | 5/1/2014   | 8,976.00              | P-31.1450 to P-31.1451 |
| GUTHRIE-JENSEN CONSULTANT, INC                                                                                                                              | 42326  | 5/1/2014   | 9,600.00              | P-31.1452 to P-31.1453 |
| GUTHRIE-JENSEN CONSULTANT, INC                                                                                                                              | 42326  | 5/1/2014   | 5,280.00              | P-31.1454 to P-31.1455 |
| <b>Subtotal – Second Quarter</b>                                                                                                                            |        |            | 23,856.00             |                        |

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| Total - Domestic purchase of service supported by VAT OR where it cannot be ascertained whether the amount paid includes the VAT amount |        |            | P 29,472.00 |                        |
|                                                                                                                                         |        |            |             |                        |
| 4) Domestic purchase of service supported by VAT OR where the amounts are in USD                                                        |        |            |             |                        |
| First Quarter of CY 2014                                                                                                                |        |            |             |                        |
| METASYSTEMS DEVELOPMENT INC.                                                                                                            | 17466  | 3/7/2014   | 41,959.18   | P-31.998 to P-31.999   |
| Subtotal – First Quarter                                                                                                                |        |            | 41,959.18   |                        |
| Second Quarter of CY 2014                                                                                                               |        |            |             |                        |
| INNOVE COMMUNICATIONS                                                                                                                   | 415353 | 4/8/2014   | 8,050.09    | P-31.1216 to P-31.1217 |
| INNOVE COMMUNICATIONS                                                                                                                   | 417529 | 5/30/2014  | 8,021.39    | P-31.1605 to P-31.1606 |
| INNOVE COMMUNICATIONS                                                                                                                   | 417529 | 6/10/2014  | 8,021.39    | P-31.1222 to P-31.1223 |
| INNOVE COMMUNICATIONS                                                                                                                   | 417530 | 6/30/2014  | 7,978.72    | P-31.1607 to P-31.1608 |
| INNOVE COMMUNICATIONS                                                                                                                   | 417531 | 6/30/2014  | 7,996.45    | P-31.1609 to P-31.1610 |
| INNOVE COMMUNICATIONS                                                                                                                   | 417532 | 7/1/2014   | 7,874.02    | P-31.1611 to P-31.1612 |
| Subtotal – Second Quarter                                                                                                               |        |            | 47,942.06   |                        |
| Fourth Quarter of CY 2014                                                                                                               |        |            |             |                        |
| INNOVE COMMUNICATIONS                                                                                                                   | 649008 | 11/26/2014 | 8,024.97    | P-31.3132 to P-31.3133 |
| Subtotal – Fourth Quarter                                                                                                               |        |            | 8,024.97    |                        |
| Total - Domestic purchase of service supported by VAT OR where the amounts are in USD                                                   |        |            | P 97,926.21 |                        |
|                                                                                                                                         |        |            |             |                        |
| 5) Domestic purchase of service supported by VAT OR where VAT amount not separately indicated                                           |        |            |             |                        |
| Second Quarter of CY 2014                                                                                                               |        |            |             |                        |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 960.47      | P-31.1695 to P-31.1696 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 3,095.96    | P-31.1697 to P-31.1698 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 11,933.82   | P-31.1699 to P-31.1700 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 6,430.70    | P-31.1701 to P-31.1702 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 2,807.45    | P-31.1703 to P-31.1704 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 4,024.61    | P-31.1705 to P-31.1706 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 1,284.58    | P-31.1707 to P-31.1708 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 2,742.28    | P-31.1709 to P-31.1710 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 8,545.21    | P-31.1711 to P-31.1712 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 1,210.98    | P-31.1713 to P-31.1714 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 4,074.59    | P-31.1715 to P-31.1716 |
| ATM PERSONNEL ASSISTANCE, INC.                                                                                                          | 20683  | 6/6/2014   | 1,275.76    | P-31.1717 to P-31.1718 |
| Subtotal – Second Quarter                                                                                                               |        |            | 48,386.41   |                        |
| Total - Domestic purchase of service supported by VAT OR where VAT amount not separately indicated                                      |        |            | P 48,386.41 |                        |

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|                                                                                                            |        |            |                     |                        |
| <b>6) Domestic purchase of service supported by VAT OR where VAT amount was incorrectly presented</b>      |        |            |                     |                        |
| <b>Second Quarter of CY 2014</b>                                                                           |        |            |                     |                        |
| IBM PHILIPPINES, INCORPORATED                                                                              | 31322A | 6/2/2014   | 34,051.69           | P-31.1915 to P-31.1916 |
| IBM PHILIPPINES, INCORPORATED                                                                              | 31322A | 6/2/2014   | 24,792.26           | P-31.1917 to P-31.1918 |
| EMERSON NETWORK POWER (PHILS.) INC.                                                                        | 42     | 5/13/2014  | 1,375.32            | P-31.2055 to P-31.2056 |
| EMERSON NETWORK POWER (PHILS.) INC.                                                                        | 42     | 5/13/2014  | 2,952.99            | P-31.2057 to P-31.2058 |
| EMERSON NETWORK POWER (PHILS.) INC.                                                                        | 42     | 5/13/2014  | 2,952.99            | P-31.2059 to P-31.2060 |
| <i>Subtotal – Second Quarter</i>                                                                           |        |            | 66,125.25           |                        |
| <b>Third Quarter of CY 2014</b>                                                                            |        |            |                     |                        |
| ASCOTT MAKATI                                                                                              | 76188  | 7/31/2014  | 24,480.00           | P-31.2390 to P-31.2391 |
| ASCOTT MAKATI                                                                                              | 76188  | 7/31/2014  | 24,480.00           | P-31.2392 to P-31.2393 |
| MICRODATA SYSTEMS AND MANAGEMENT, INC                                                                      | 299    | 8/13/2014  | 6,780.00            | P-31.2464 to P-31.2465 |
| <i>Subtotal – Third Quarter</i>                                                                            |        |            | 55,740.00           |                        |
| <b>Fourth Quarter of CY 2014</b>                                                                           |        |            |                     |                        |
| ASCOTT MAKATI                                                                                              | 78533  | 11/19/2014 | 24,480.00           | P-31.3074 to P-31.3075 |
| <i>Subtotal – Fourth Quarter</i>                                                                           |        |            | 24,480.00           |                        |
| <b>Total - Domestic purchase of service supported by VAT OR where VAT amount was incorrectly presented</b> |        |            | <b>₱ 146,345.25</b> |                        |
|                                                                                                            |        |            |                     |                        |
| <b>7) Domestic purchase of service supported by VAT OR where VATable sale was incorrectly presented</b>    |        |            |                     |                        |
| <b>First Quarter of CY 2014</b>                                                                            |        |            |                     |                        |
| ASIAN RELOCATION MANAGEMENT INC.                                                                           | 769    | 1/8/2014   | 4,146.89            | P-31.44 to P-31.45     |
| ENVIRONMENTAL COMPLIANCE                                                                                   | 4126A  | 1/8/2014   | 8,400.00            | P-31.46 to P-31.47     |
| ENVIRONMENTAL COMPLIANCE                                                                                   | 4133   | 1/15/2014  | 7,980.00            | P-31.135 to P-31.136   |
| ENVIRONMENTAL COMPLIANCE                                                                                   | 4133   | 1/15/2014  | 7,560.00            | P-31.137 to P-31.138   |
| ENVIRONMENTAL COMPLIANCE                                                                                   | 4133   | 1/15/2014  | 7,980.00            | P-31.139 to P-31.140   |
| ENVIRONMENTAL COMPLIANCE                                                                                   | 4134   | 1/15/2014  | 7,980.00            | P-31.141 to P-31.142   |
| GUTHRIE-JENSEN CONSULTANT, INC                                                                             | 41854  | 1/8/2014   | 5,376.00            | P-31.169 to P-31.170   |
| GUTHRIE-JENSEN CONSULTANT, INC                                                                             | 41854  | 1/8/2014   | 8,160.00            | P-31.171 to P-31.172   |
| GUTHRIE-JENSEN CONSULTANT, INC                                                                             | 41854  | 1/8/2014   | 8,640.00            | P-31.173 to P-31.174   |
| ASIAN RELOCATION MANAGEMENT INC.                                                                           | 773    | 1/8/2014   | 9,772.79            | P-31.195 to P-31.196   |
| ASIAN RELOCATION MANAGEMENT INC.                                                                           | 773    | 1/8/2014   | 5,364.00            | P-31.197 to P-31.198   |
| ASIAN RELOCATION MANAGEMENT INC.                                                                           | 773    | 1/8/2014   | 8,686.28            | P-31.199 to P-31.200   |
| ASIAN RELOCATION MANAGEMENT INC.                                                                           | 773    | 1/8/2014   | 3,194.50            | P-31.201 to P-31.202   |
| ASIAN RELOCATION MANAGEMENT INC.                                                                           | 773    | 1/8/2014   | 7,146.00            | P-31.203 to P-31.204   |
| ASIAN RELOCATION MANAGEMENT INC.                                                                           | 773    | 1/8/2014   | 5,424.00            | P-31.205 to P-31.206   |

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| ASIAN RELOCATION MANAGEMENT INC.                 | 773   | 1/8/2014  | 6,111.40   | P-31.207 to P-31.208   |
| ASIAN RELOCATION MANAGEMENT INC.                 | 773   | 1/8/2014  | 6,253.60   | P-31.209 to P-31.210   |
| ASIAN RELOCATION MANAGEMENT INC.                 | 773   | 1/8/2014  | 2,281.64   | P-31.211 to P-31.212   |
| ASIAN RELOCATION MANAGEMENT INC.                 | 772   | 1/8/2014  | 8,804.44   | P-31.320 to P-31.321   |
| ASIAN RELOCATION MANAGEMENT INC.                 | 772   | 1/8/2014  | 4,320.00   | P-31.322 to P-31.323   |
| ASIAN RELOCATION MANAGEMENT INC.                 | 772   | 1/8/2014  | 5,871.40   | P-31.324 to P-31.325   |
| ENVIRONMENTAL COMPLIANCE                         | 4127  | 1/8/2014  | 7,980.00   | P-31.352 to P-31.353   |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20323 | 6/10/2014 | 4,593.01   | P-31.438 to P-31.439   |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20357 | 6/30/2014 | 4,311.95   | P-31.440 to P-31.441   |
| ASCOTT MAKATI                                    | 65618 | 2/14/2014 | 11,856.00  | P-31.730 to P-31.731   |
| GUTHRIE-JENSEN CONSULTANT, INC                   | 41895 | 1/22/2014 | 4,800.00   | P-31.790 to P-31.791   |
| GUTHRIE-JENSEN CONSULTANT, INC                   | 41895 | 1/22/2014 | 4,320.00   | P-31.792 to P-31.793   |
| GUTHRIE-JENSEN CONSULTANT, INC                   | 41895 | 1/22/2014 | 15,840.00  | P-31.794 to P-31.795   |
| JLGT MARKETING                                   | 516   | 3/12/2014 | 3,528.00   | P-31.856 to P-31.857   |
| JLGT MARKETING                                   | 516   | 3/12/2014 | 4,095.43   | P-31.858 to P-31.859   |
| LANE ARCHIVE TECHNOLOGIES CORPORATION            | 41929 | 3/12/2014 | 4,324.80   | P-31.860 to P-31.861   |
| JLGT MARKETING                                   | 516   | 3/12/2014 | 82,160.54  | P-31.880 to P-31.881   |
| Subtotal – First Quarter                         |       |           | 287,262.67 |                        |
| Third Quarter of CY 2014                         |       |           |            |                        |
| IT GROUP INC.                                    | 62    | 8/29/2014 | 6,000.00   | P-31.2468 to P-31.2469 |
| SEARCHERS AND STAFFERS CORP.                     | 54890 | 8/26/2014 | 1,375.73   | P-31.2478 to P-31.2479 |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20823 | 8/20/2014 | 1,373.57   | P-31.2486 to P-31.2487 |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20823 | 8/20/2014 | 629.73     | P-31.2488 to P-31.2489 |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20823 | 8/20/2014 | 2,884.41   | P-31.2490 to P-31.2491 |
| SEARCHERS AND STAFFERS CORP.                     | 54873 | 8/18/2014 | 2,175.78   | P-31.2492 to P-31.2493 |
| SEARCHERS AND STAFFERS CORP.                     | 54873 | 8/18/2014 | 1,079.70   | P-31.2494 to P-31.2495 |
| SEARCHERS AND STAFFERS CORP.                     | 54873 | 8/18/2014 | 1,748.27   | P-31.2496 to P-31.2497 |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20821 | 8/19/2014 | 3,095.34   | P-31.2498 to P-31.2499 |
| JLGT MARKETING                                   | 530   | 8/20/2014 | 3,211.24   | P-31.2502 to P-31.2503 |
| JLGT MARKETING                                   | 530   | 8/20/2014 | 1,872.00   | P-31.2504 to P-31.2505 |
| JLGT MARKETING                                   | 530   | 8/20/2014 | 21,081.60  | P-31.2506 to P-31.2507 |
| JLGT MARKETING                                   | 530   | 8/20/2014 | 5,452.61   | P-31.2508 to P-31.2509 |
| ENVIRONMENTAL COMPLIANCE CONSULTANTS INTL. CORP. | 4424A | 8/22/2014 | 14,820.00  | P-31.2512 to P-31.2513 |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20828 | 7/24/2014 | 1,500.93   | P-31.2516 to P-31.2517 |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20828 | 8/4/2014  | 1,154.50   | P-31.2518 to P-31.2519 |
| ATM PERSONNEL ASSISTANCE, INC.                   | 20828 | 8/26/2014 | 3,473.91   | P-31.2520 to P-31.2521 |

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| ATM PERSONNEL ASSISTANCE, INC.                         | 20828  | 8/26/2014  | 1,661.55   | P-31.2522 to P-31.2523 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20828  | 8/26/2014  | 2,074.37   | P-31.2524 to P-31.2525 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20802  | 8/6/2014   | 1,540.63   | P-31.2536 to P-31.2537 |
| ATM PERSONNEL ASSISTANCE, INC.                         | 20802  | 8/6/2014   | 2,880.41   | P-31.2538 to P-31.2539 |
| ANGARA ABELLO CONCEPCION REGALA AND CRUZ               | 90197  | 8/27/2014  | 4,560.00   | P-31.2566 to P-31.2567 |
| GG AND A CLUB SHARES BROKERS, INC.                     | 11286  | 8/18/2014  | 12,000.00  | P-31.2568 to P-31.2569 |
| SEARCHERS AND STAFFERS CORP.                           | 54961  | 9/4/2014   | 1,526.21   | P-31.2680 to P-31.2681 |
| SEARCHERS AND STAFFERS CORP.                           | 54961  | 9/4/2014   | 2,076.88   | P-31.2682 to P-31.2683 |
| DELTA RENT-A-CAR CORP.                                 | 7112   | 9/4/2014   | 13,985.57  | P-31.2694 to P-31.2695 |
| DELTA RENT-A-CAR CORP.                                 | 7112   | 9/4/2014   | 11,642.24  | P-31.2696 to P-31.2697 |
| DELTA RENT-A-CAR CORP.                                 | 7112   | 9/4/2014   | 11,576.21  | P-31.2698 to P-31.2699 |
| DELTA RENT-A-CAR CORP.                                 | 7112   | 9/4/2014   | 6,432.00   | P-31.2700 to P-31.2701 |
| DELTA RENT-A-CAR CORP.                                 | 7112   | 9/4/2014   | 7,902.37   | P-31.2702 to P-31.2703 |
| DELTA RENT-A-CAR CORP.                                 | 7112   | 9/4/2014   | 10,680.57  | P-31.2704 to P-31.2705 |
| ENVIRONMENTAL COMPLIANCE CONSULTANTS INTL. CORP.       | 4433A  | 9/4/2014   | 8,400.00   | P-31.2706 to P-31.2707 |
| HEWLETT-PACKARD PHILIPPINES CORP                       | 140543 | 9/5/2014   | 2,060.09   | P-31.2712 to P-31.2713 |
| HEWLETT-PACKARD PHILIPPINES CORP                       | 140543 | 9/5/2014   | 11,611.90  | P-31.2714 to P-31.2715 |
| HEWLETT-PACKARD PHILIPPINES CORP                       | 140543 | 9/5/2014   | 88,825.35  | P-31.2716 to P-31.2717 |
| HEWLETT-PACKARD PHILIPPINES CORP                       | 140543 | 9/5/2014   | 13,943.76  | P-31.2718 to P-31.2719 |
| HEWLETT-PACKARD PHILIPPINES CORP                       | 140543 | 9/5/2014   | 141,234.60 | P-31.2720 to P-31.2721 |
| HEWLETT-PACKARD PHILIPPINES CORP                       | 140543 | 9/5/2014   | 8,316.36   | P-31.2722 to P-31.2723 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3140   | 9/12/2014  | 9,728.70   | P-31.2724 to P-31.2725 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3139   | 9/12/2014  | 7,107.98   | P-31.2726 to P-31.2727 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3138   | 9/12/2014  | 7,054.23   | P-31.2728 to P-31.2729 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3137   | 9/12/2014  | 10,306.99  | P-31.2730 to P-31.2731 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3136   | 9/12/2014  | 10,875.05  | P-31.2732 to P-31.2733 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3135   | 9/12/2014  | 7,188.50   | P-31.2734 to P-31.2735 |
| PUNTA DE FABIAN RESORT INC.                            | 9589   | 9/26/2014  | 2,410.71   | P-31.2790 to P-31.2791 |
| ENVIRONMENTAL COMPLIANCE CONSULTANTS INTL. CORP.       | 4486A  | 9/30/2014  | 7,800.00   | P-31.2792 to P-31.2793 |
| <i>Subtotal – Third Quarter</i>                        |        |            | 500,332.55 |                        |
| <b>Fourth Quarter of CY 2014</b>                       |        |            |            |                        |
| EUROPEAN IT SERVICE CTR                                | 56     | 10/29/2014 | 14,472.00  | P-31.2926 to P-31.2927 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40000  | 10/30/2014 | 54.00      | P-31.2932 to P-31.2933 |
| RGP (HONGKONG) PHILIPPINE BRANCH                       | 18     | 10/30/2014 | 95,904.00  | P-31.2940 to P-31.2941 |
| MISNET EDUCATION INC.                                  | 14849  | 11/5/2014  | 900.00     | P-31.2952 to P-31.2953 |

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| MISNET EDUCATION INC.                                  | 14849   | 11/5/2014  | 900.00    | P-31.2954 to P-31.2955 |
| DELTA RENT-A-CAR CORP.                                 | 7175    | 11/6/2014  | 6,432.00  | P-31.2956 to P-31.2957 |
| DELTA RENT-A-CAR CORP.                                 | 7175    | 11/6/2014  | 13,197.60 | P-31.2958 to P-31.2959 |
| ARKIGRAPH CORPORATION                                  | 6869    | 11/6/2014  | 2,340.00  | P-31.2966 to P-31.2967 |
| SALVADOR AND ASSOCIATES                                | 1264    | 11/7/2014  | 14,430.48 | P-31.2978 to P-31.2979 |
| GLOBE TELECOM INC.                                     | 2837041 | 11/10/2014 | 267.86    | P-31.2982 to P-31.2983 |
| SEARCHERS AND STAFFERS CORP.                           | 55219   | 11/10/2014 | 776.00    | P-31.2984 to P-31.2985 |
| SEARCHERS AND STAFFERS CORP.                           | 55219   | 11/12/2014 | 1,586.83  | P-31.2986 to P-31.2987 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3146    | 11/12/2014 | 12,321.01 | P-31.2994 to P-31.2995 |
| BENCHMARK PAR EXCELLENCE TOURS AND TRANSPORT, INC.     | 3150    | 11/13/2014 | 7,337.87  | P-31.3002 to P-31.3003 |
| GLOBE TELECOM INC.                                     | 2837042 | 11/13/2014 | 535.71    | P-31.3004 to P-31.3005 |
| GLOBAL VISIONS EVENTS AND MARKETING NETWORK, INC.      | 6283    | 11/13/2014 | 1,380.00  | P-31.3018 to P-31.3019 |
| PRESTIGE ADVANCE SYSTEMS INC.                          | 2892    | 11/14/2014 | 14,464.29 | P-31.3022 to P-31.3023 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40165   | 11/14/2014 | 480.00    | P-31.3028 to P-31.3029 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40165   | 11/14/2014 | 498.00    | P-31.3030 to P-31.3031 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40165   | 11/14/2014 | 24.00     | P-31.3032 to P-31.3033 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 39999   | 11/14/2014 | 240.00    | P-31.3034 to P-31.3035 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 39999   | 11/14/2014 | 87.00     | P-31.3036 to P-31.3037 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40166   | 11/14/2014 | 24.00     | P-31.3040 to P-31.3041 |
| PLATON MARTINEZ FLORES SAN PEDRO AND LEANO LAW OFFICES | 40166   | 11/14/2014 | 105.00    | P-31.3042 to P-31.3043 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/14/2014 | 143.28    | P-31.3044 to P-31.3045 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/14/2014 | 267.86    | P-31.3046 to P-31.3047 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/14/2014 | 267.86    | P-31.3048 to P-31.3049 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/14/2014 | 267.86    | P-31.3050 to P-31.3051 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/14/2014 | 267.86    | P-31.3052 to P-31.3053 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/14/2014 | 267.86    | P-31.3054 to P-31.3055 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/14/2014 | 268.66    | P-31.3056 to P-31.3057 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/18/2014 | 267.86    | P-31.3058 to P-31.3059 |
| GLOBE TELECOM INC.                                     | 3015401 | 11/18/2014 | 429.64    | P-31.3060 to P-31.3061 |
| PERSONAL COMPUTER SPECIALISTS, INC.                    | 43028   | 11/21/2014 | 2,195.47  | P-31.3080 to P-31.3081 |
| PERSONAL COMPUTER SPECIALISTS, INC.                    | 43028   | 11/21/2014 | 2,338.18  | P-31.3082 to P-31.3083 |
| INNOVE COMMUNICATIONS                                  | 650783  | 12/1/2014  | 37,200.00 | P-31.3142 to P-31.3143 |

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| INNOVE COMMUNICATIONS                                                                                                    | 650783     | 12/1/2014  | 180.00                | P-31.3144 to P-31.3145 |
| INNOVE COMMUNICATIONS                                                                                                    | 650783     | 12/1/2014  | 14,967.26             | P-31.3146 to P-31.3147 |
| INNOVE COMMUNICATIONS                                                                                                    | 650783     | 12/2/2014  | 23,706.69             | P-31.3148 to P-31.3149 |
| INNOVE COMMUNICATIONS                                                                                                    | 650783     | 12/2/2014  | 321.21                | P-31.3150 to P-31.3151 |
| INNOVE COMMUNICATIONS                                                                                                    | 650783     | 12/2/2014  | 246.21                | P-31.3152 to P-31.3153 |
| INNOVE COMMUNICATIONS                                                                                                    | 648886     | 11/24/2014 | 454.07                | P-31.3350 to P-31.3351 |
| FACILITIES MANAGERS, INC.                                                                                                | 67684      | 11/28/2014 | 127.38                | P-31.3374 to P-31.3375 |
| FACILITIES MANAGERS, INC.                                                                                                | 67684      | 11/28/2014 | 172.92                | P-31.3376 to P-31.3377 |
| FACILITIES MANAGERS, INC.                                                                                                | 67684      | 11/28/2014 | 139.26                | P-31.3378 to P-31.3379 |
| INNOVE COMMUNICATIONS                                                                                                    | 648887     | 11/24/2014 | 246.21                | P-31.3394 to P-31.3395 |
| INNOVE COMMUNICATIONS                                                                                                    | 648887     | 11/24/2014 | 321.21                | P-31.3396 to P-31.3397 |
| ALI MAKATI HOTEL PROPERTY<br>INC FAIRMONT RAFFLES HOTEL<br>MAKATI                                                        | 6867       | 12/9/2014  | 25,200.00             | P-31.3439 to P-31.3440 |
| ALI MAKATI HOTEL PROPERTY<br>INC FAIRMONT RAFFLES HOTEL<br>MAKATI                                                        | 6867       | 12/9/2014  | 25,200.00             | P-31.3441 to P-31.3442 |
| INNOVE COMMUNICATIONS                                                                                                    | 650975     | 12/10/2014 | 24,859.24             | P-31.3473 to P-31.3474 |
| PRESTIGE ADVANCE SYSTEMS<br>INC.                                                                                         | 2943       | 12/10/2014 | 14,464.28             | P-31.3499 to P-31.3500 |
| PRESTIGE ADVANCE SYSTEMS<br>INC.                                                                                         | 2943       | 12/10/2014 | 14,464.28             | P-31.3501 to P-31.3502 |
| <i>Subtotal – Fourth Quarter</i>                                                                                         |            |            | 378,010.26            |                        |
| <b>Total - Domestic purchase of<br/>service supported by VAT OR<br/>where VATable sale was<br/>incorrectly presented</b> |            |            | <b>₱ 1,165,605.48</b> |                        |
|                                                                                                                          |            |            |                       |                        |
| <b>8) Domestic purchase of service<br/>supported by VAT OR where<br/>VATable sale was not indicated</b>                  |            |            |                       |                        |
| <b>First Quarter of CY 2014</b>                                                                                          |            |            |                       |                        |
| TOWERS WATSON PHILIPPINES,<br>INC.                                                                                       | 25605      | 1/15/2014  | 9,360.00              | P-31.165 to P-31.166   |
| CATENA SECURITY INC.                                                                                                     | 13686      | 1/8/2014   | 9,933.05              | P-31.268 to P-31.269   |
| CATENA SECURITY INC.                                                                                                     | 13686      | 1/8/2014   | 9,957.95              | P-31.270 to P-31.271   |
| CATENA SECURITY INC.                                                                                                     | 13686      | 1/8/2014   | 471.74                | P-31.272 to P-31.273   |
| CATENA SECURITY INC.                                                                                                     | 13686      | 1/8/2014   | 494.21                | P-31.274 to P-31.275   |
| MAKATI SHANGRI-LA, MANILA                                                                                                | 216371     | 7/24/2014  | 9,834.00              | P-31.448 to P-31.449   |
| CATENA SECURITY INC.                                                                                                     | 13700      | 2/24/2014  | 46.05                 | P-31.736 to P-31.737   |
| MSI-ECS PHILS. INC.                                                                                                      | 558        |            | 8,250.00              | P-36.467 to P-36.468   |
| CATENA SECURITY INC.                                                                                                     | 13865/5173 | 3/26/2014  | 9,957.95              | P-31.992 to P-31.993   |
| CATENA SECURITY INC.                                                                                                     | 13865/5173 | 3/26/2014  | 516.67                | P-31.994 to P-31.995   |
| CATENA SECURITY INC.                                                                                                     | 13865/5173 | 3/26/2014  | 69.64                 | P-31.996 to P-31.997   |
| ASCOTT MAKATI                                                                                                            | 68021      | 3/18/2014  | 27,384.00             | P-31.1029 to P-31.1030 |
| <i>Subtotal – First Quarter</i>                                                                                          |            |            | 86,275.26             |                        |
| <b>Second Quarter of CY 2014</b>                                                                                         |            |            |                       |                        |

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| WIZARDSGROUP, INC.                                                                                   | 227    | 18-Mar-14 | 18,750.00           | P-31.1498 to P-31.1499 |
| <i>Subtotal – Second Quarter</i>                                                                     |        |           | 18,750.00           |                        |
| <b>Third Quarter of CY 2014</b>                                                                      |        |           |                     |                        |
| DMJ MULTI-PRINT AND SERVICES                                                                         | 1593   | 8/22/2014 | 149.46              | P-31.2564 to P-31.2565 |
| GLOBAL BUSINESS SUPPORT SERVICES, INC.                                                               | 25010  | 9/18/2014 | 528.00              | P-31.2744 to P-31.2745 |
| GLOBAL BUSINESS SUPPORT SERVICES, INC.                                                               | 25010  | 9/18/2014 | 528.00              | P-31.2746 to P-31.2747 |
| DMJ MULTI-PRINT AND SERVICES                                                                         | 1602   | 9/24/2014 | 66.43               | P-31.2778 to P-31.2779 |
| <i>Subtotal – Third Quarter</i>                                                                      |        |           | 1,271.89            |                        |
| <b>Total - Domestic purchase of service supported by VAT OR where VATable sale was not indicated</b> |        |           | <b>P 106,297.15</b> |                        |
|                                                                                                      |        |           |                     |                        |
| <b>9) Domestic purchase of service supported by VAT OR with unreadable payor detail or amount</b>    |        |           |                     |                        |
| <b>First Quarter of CY 2014</b>                                                                      |        |           |                     |                        |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135063 | 1/3/2014  | 6,416.07            | P-31.458 to P-31.459   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135063 | 1/3/2014  | 22,456.25           | P-31.460 to P-31.461   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135063 | 1/3/2014  | 3,208.04            | P-31.462 to P-31.463   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135063 | 1/3/2014  | 3,208.04            | P-31.464 to P-31.465   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 3,208.04            | P-31.611 to P-31.612   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 7,800.00            | P-31.613 to P-31.614   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 76,353.18           | P-31.615 to P-31.616   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 27,887.52           | P-31.617 to P-31.618   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 76,353.18           | P-31.619 to P-31.620   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 1,248.00            | P-31.621 to P-31.622   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 27,887.52           | P-31.623 to P-31.624   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 3,208.04            | P-31.625 to P-31.626   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 7,800.00            | P-31.627 to P-31.628   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 96,634.20           | P-31.629 to P-31.630   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 44,600.40           | P-31.631 to P-31.632   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135062 | 1/3/2014  | 141,234.60          | P-31.633 to P-31.634   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135920 | 2/10/2014 | 14,371.86           | P-31.666 to P-31.667   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135920 | 2/10/2014 | 11,449.67           | P-31.668 to P-31.669   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 135920 | 2/10/2014 | 10,834.25           | P-31.670 to P-31.671   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 136443 | 3/13/2014 | 23,006.14           | P-31.868 to P-31.869   |
| HEWLETT-PACKARD PHILIPPINES CORP                                                                     | 136705 | 3/19/2014 | 141,234.60          | P-31.1037 to P-31.1038 |
| BUSINESS PROCESS OUTSOURCING INT'L INC.                                                              | 65732  | 3/26/2014 | 25,145.16           | P-31.1059 to P-31.1060 |
| <i>Subtotal – First Quarter</i>                                                                      |        |           | 775,544.76          |                        |

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| <b>Second Quarter of CY 2014</b>                                                                       |            |           |                       |                        |
| Chevron Philippines Inc.                                                                               | 86506381   | 5/30/2014 | 209,657.65            | P-31.1527              |
| AYALA LAND, INC.                                                                                       | 1000976432 | 6/16/2014 | 2,464.29              | P-31.2037 to P-31.2038 |
| <i>Subtotal – Second Quarter</i>                                                                       |            |           | 212,121.94            |                        |
| <b>Third Quarter of CY 2014</b>                                                                        |            |           |                       |                        |
| BUSINESS PROCESS OUTSOURCING INT'L INC.                                                                | 68254      | 7/31/2014 | 25,145.16             | P-31.2240 to P-31.2241 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 5,142.86              | P-31.2428 to P-31.2429 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 216,681.23            | P-31.2430 to P-31.2431 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 1,372.40              | P-31.2432 to P-31.2433 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 117,892.39            | P-31.2434 to P-31.2435 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 42,300.19             | P-31.2436 to P-31.2437 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 12,111.32             | P-31.2438 to P-31.2439 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 13,907.36             | P-31.2440 to P-31.2441 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 87,917.69             | P-31.2442 to P-31.2443 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 41,769.08             | P-31.2444 to P-31.2445 |
| RCBC REALTY CORP                                                                                       | 44412      | 8/6/2014  | 40,304.15             | P-31.2446 to P-31.2447 |
| RCBC REALTY CORP                                                                                       | 44422      | 8/6/2014  | 40,364.42             | P-31.2448 to P-31.2449 |
| RCBC REALTY CORP                                                                                       | 44424      | 8/6/2014  | 2,378,208.60          | P-31.2452 to P-31.2453 |
| BUSINESS PROCESS OUTSOURCING INT'L INC.                                                                | 68771      | 8/28/2014 | 25,145.16             | P-31.2528 to P-31.2529 |
| CSC INFORMATION TECHNOLOGY PHILIPPINES INC                                                             | 5          | 8/9/2014  | 84,668.66             | P-31.2584 to P-31.2585 |
| CSC INFORMATION TECHNOLOGY PHILIPPINES INC                                                             | 1          | 8/9/2014  | 50,693.32             | P-31.2590 to P-31.2591 |
| CSC INFORMATION TECHNOLOGY PHILIPPINES INC                                                             | 13         | 8/9/2014  | 111,005.28            | P-31.2602 to P-31.2603 |
| CSC INFORMATION TECHNOLOGY PHILIPPINES INC                                                             | 12         | 8/9/2014  | 16,827.87             | P-31.2604 to P-31.2605 |
| RCBC REALTY CORP                                                                                       | 45063      | 9/9/2014  | 128,767.85            | P-31.2762 to P-31.2763 |
| RCBC REALTY CORP                                                                                       | 45063      | 9/9/2014  | 1,105.65              | P-31.2764 to P-31.2765 |
| RCBC REALTY CORP                                                                                       | 45062      | 9/9/2014  | 253,454.93            | P-31.2766 to P-31.2767 |
| ADVENTUS IT SERVICES                                                                                   | 594        |           | 28,211.79             | P-36.56 to P-36.57     |
| <i>Subtotal – Third Quarter</i>                                                                        |            |           | 3,722,997.36          |                        |
| <b>Total - Domestic purchase of service supported by VAT OR with unreadable payor detail or amount</b> |            |           | <b>₱ 4,710,664.06</b> |                        |
| <b>10) Domestic purchase of service supported by VAT ORs dated outside the period of claim</b>         |            |           |                       |                        |
| <b>First Quarter of CY 2014</b>                                                                        |            |           |                       |                        |
| DB WIZARDS, INC.                                                                                       | 23550      | 1/7/2013  | 6,750.00              | P-31.382 to P-31.383   |
| <i>Subtotal – First Quarter</i>                                                                        |            |           | 6,750.00              |                        |
| <b>Second Quarter of CY 2014</b>                                                                       |            |           |                       |                        |
| WIZARDSGROUP, INC.                                                                                     | 228        | 3/5/2014  | 7,714.29              | P-31.1474 to P-31.1475 |
| <i>Subtotal – Second Quarter</i>                                                                       |            |           | 7,714.29              |                        |

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| <b>Fourth Quarter of CY 2014</b>                                                                   |        |           |                     |                        |
| ANG LEONY CHAN                                                                                     | 4632   | 9/3/2014  | 5,844.00            | P-31.2912 to P-31.2913 |
| INTEGRATED COMPUTER SYSTEMS, INC.                                                                  | 500419 | 11/7/2014 | 124,650.00          | P-31.3737 to P-31.3738 |
| <i>Subtotal – Fourth Quarter</i>                                                                   |        |           | 130,494.00          |                        |
| <b>Total - Domestic purchase of service supported by VAT ORs dated outside the period of claim</b> |        |           | <b>P 144,958.29</b> |                        |
|                                                                                                    |        |           |                     |                        |
| <b>11) Domestic purchase of service supported by VAT ORs Not Valid for Claim of Input Tax</b>      |        |           |                     |                        |
|                                                                                                    |        |           |                     |                        |
| <b>First Quarter of CY 2014</b>                                                                    |        |           |                     |                        |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3015   | 1/22/2014 | 1,182.36            | P-31.54 to P-31.55     |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3015   | 1/22/2014 | 35,892.86           | P-31.56                |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,367.64            | P-31.101 to P-31.102   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,367.64            | P-31.103 to P-31.104   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,182.36            | P-31.105 to P-31.106   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,182.36            | P-31.107 to P-31.108   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 8-Jan-14  | 1,182.36            | P-31.109 to P-31.110   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,182.36            | P-31.111 to P-31.112   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,182.36            | P-31.113 to P-31.114   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,182.36            | P-31.115 to P-31.116   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,182.36            | P-31.117 to P-31.118   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3032   | 1/8/2014  | 1,182.36            | P-31.119 to P-31.120   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3030   | 1/8/2014  | 1,182.36            | P-31.238 to P-31.239   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3030   | 1/8/2014  | 1,182.36            | P-31.240 to P-31.241   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3030   | 1/8/2014  | 1,182.36            | P-31.242 to P-31.243   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3030   | 1/8/2014  | 1,367.64            | P-31.244 to P-31.245   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3031   | 1/8/2014  | 1,367.64            | P-31.336 to P-31.337   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3031   | 1/8/2014  | 1,367.64            | P-31.338 to P-31.339   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3031   | 1/8/2014  | 1,367.64            | P-31.340 to P-31.341   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3031   | 1/8/2014  | 1,367.64            | P-31.342 to P-31.343   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3031   | 1/8/2014  | 1,367.64            | P-31.344 to P-31.345   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3031   | 1/8/2014  | 1,367.64            | P-31.346 to P-31.347   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3031   | 1/8/2014  | 1,367.64            | P-31.348 to P-31.349   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3031   | 1/8/2014  | 1,367.64            | P-31.350 to P-31.351   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3018   | 2/19/2014 | 1,367.64            | P-31.734 to P-31.735   |
| MASTER AUTOMATED SYSTEMS, INC.                                                                     | 3033   | 3/28/2014 | 1,367.64            | P-31.1081 to P-31.1082 |
| <i>Subtotal -- First Quarter</i>                                                                   |        |           | 67,860.50           |                        |
| <b>Second Quarter of CY 2014</b>                                                                   |        |           |                     |                        |

|                                                                                                                                      |       |           |                 |                        |
|--------------------------------------------------------------------------------------------------------------------------------------|-------|-----------|-----------------|------------------------|
| MASTER AUTOMATED SYSTEMS, INC.                                                                                                       | 3042  | 4/21/2014 | 1,367.64        | P-31.1256 to P-31.1257 |
| Subtotal – Second Quarter                                                                                                            |       |           | 1,367.64        |                        |
| Total - Domestic purchase of service supported by VAT ORs Not Valid for Claim of Input Tax                                           |       |           | P 69,228.14     |                        |
| 12) Domestic purchase of service without supporting document                                                                         |       |           |                 |                        |
| Second Quarter of CY 2014                                                                                                            |       |           |                 |                        |
| ANGARA ABELLO CONCEPCION REGALA AND CRUZ                                                                                             | 86906 | 4/23/2014 | 1,200.00        | -                      |
| Subtotal – Second Quarter                                                                                                            |       |           | 1,200.00        |                        |
| Total - Domestic purchase of service without supporting document                                                                     |       |           | P 1,200.00      |                        |
| Total Invalid Input VAT on Domestic Purchase of Services                                                                             |       |           | 13,431,713.30   |                        |
| D) PURCHASE OF SERVICES RENDERED BY NONRESIDENTS                                                                                     |       |           |                 |                        |
| 1) Purchase of services rendered by nonresidents supported by Monthly Remittance Return of VAT Withheld but without proof of payment |       |           |                 |                        |
| Second Quarter of CY 2014                                                                                                            |       |           |                 |                        |
| CUSA - PROJECT OLYMPIC BRANCH                                                                                                        |       |           | 704,853.07      | P-35.19 to P-35.21     |
| RESOURCES CONNECTION, INC.                                                                                                           |       |           | 105,992.84      | P-35.22 to P-35.24     |
| Subtotal – Second Quarter                                                                                                            |       |           | 810,845.91      |                        |
| Total Invalid Input VAT on Purchase of Services Rendered by Nonresidents                                                             |       |           | P 810,845.91    |                        |
| Total Input VAT not properly substantiated                                                                                           |       |           | P 17,114,527.53 |                        |

The foregoing disallowances are summarized as follows:

|                    | 1st Quarter    | 2nd Quarter    | 3rd Quarter    | 4th Quarter    | CY 2014         |
|--------------------|----------------|----------------|----------------|----------------|-----------------|
| ICPA Disallowance  | P 127,672.79   | P 43,469.64    | P 110,590.90   | P 1,262,431.46 | P 1,544,164.79  |
| Court Disallowance | 2,188,590.25   | 2,191,590.98   | 6,977,310.52   | 5,757,035.78   | 17,114,527.53   |
| Total              | P 2,316,263.04 | P 2,235,060.62 | P 7,087,901.42 | P 7,019,467.24 | P 18,658,692.32 |

In addition, the Court finds that the following amounts of input VAT claimed by petitioner were higher than the amounts reflected in the VAT official receipts, thus, the difference of ₱32,105.70 should likewise be disallowed:

| Supplier                  | OR/Invoice No. | OR/Invoice Date | Input VAT per Schedule | Input VAT per OR | Difference | Exhibit No.            |
|---------------------------|----------------|-----------------|------------------------|------------------|------------|------------------------|
| Second Quarter of CY 2014 |                |                 |                        |                  |            |                        |
| RCBC REALTY CORP          | 42620          | 5/12/14         | P 1,259.92             | P 1,225.56       | P 34.36    | P-31.1536 to P-31.1537 |
| RCBC REALTY CORP          | 43056          | 6/5/14          | 40,304.15              | 482,944.95       | 12,410.49  | P-31.1873 to P-31.1874 |
| RCBC REALTY CORP          | 43056          | 6/5/14          | 40,364.42              |                  |            | P-31.1875 to P-31.1876 |

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|                                |       |          |                |               |             |                        |
|--------------------------------|-------|----------|----------------|---------------|-------------|------------------------|
| RCBC REALTY CORP               | 43056 | 6/5/14   | 41,769.08      |               |             | P-31.1877 to P-31.1878 |
| RCBC REALTY CORP               | 43056 | 6/5/14   | 216,681.23     |               |             | P-31.1879 to P-31.1880 |
| RCBC REALTY CORP               | 43056 | 6/5/14   | 87,917.69      |               |             | P-31.1881 to P-31.1882 |
| RCBC REALTY CORP               | 43056 | 6/5/14   | 13,907.36      |               |             | P-31.1883 to P-31.1884 |
| RCBC REALTY CORP               | 43056 | 6/5/14   | 12,111.32      |               |             | P-31.1885 to P-31.1886 |
| RCBC REALTY CORP               | 43056 | 6/5/14   | 42,300.19      |               |             | P-31.1887 to P-31.1888 |
| Subtotal – Second Quarter      |       |          | 496,615.36     | 484,170.51    | 12,444.85   |                        |
| Third Quarter of CY 2014       |       |          |                |               |             |                        |
| RCBC REALTY CORP               | 44106 | 7/23/14  | 14,308.67      |               |             | P-31.2198 to P-31.2199 |
| RCBC REALTY CORP               | 44106 | 7/23/14  | 1,039.81       |               |             | P-31.2200 to P-31.2201 |
| RCBC REALTY CORP               | 44106 | 7/23/14  | 117,820.33     |               |             | P-31.2202 to P-31.2203 |
| ATM PERSONNEL ASSISTANCE, INC. | 20740 | 7/21/14  | 2,787.17       |               |             | P-31.2302 to P-31.2303 |
| ATM PERSONNEL ASSISTANCE, INC. | 20740 | 7/21/14  | 13,389.46      |               |             | P-31.2304 to P-31.2305 |
| ATM PERSONNEL ASSISTANCE, INC. | 20740 | 7/21/14  | 5,813.69       |               |             | P-31.2306 to P-31.2307 |
| ATM PERSONNEL ASSISTANCE, INC. | 20740 | 7/21/14  | 6,171.82       |               |             | P-31.2308 to P-31.2309 |
| ATM PERSONNEL ASSISTANCE, INC. | 20740 | 7/21/14  | 1,263.48       |               |             | P-31.2310 to P-31.2311 |
| ATM PERSONNEL ASSISTANCE, INC. | 20740 | 7/21/14  | 1,288.84       |               |             | P-31.2312 to P-31.2313 |
| Subtotal – Third Quarter       |       |          | 163,883.27     | 160,251.35    | 3,631.92    |                        |
| Fourth Quarter of CY 2014      |       |          |                |               |             |                        |
| E-PLUS STATIONERY, INC.        | 20459 | 10/20/11 | 12,253.74      | 12,251.79     | 1.95        | P-32.324 to P-32.325   |
| E-PLUS STATIONERY, INC.        | 21802 | 12/11/14 | 7,773.84       | 7,773.21      | 0.63        | P-32.332 to P-32.333   |
| E-PLUS STATIONERY, INC.        | 21802 | 12/11/14 | 13,838.76      | 13,834.82     | 3.94        | P-32.334 to P-32.335   |
| RCBC REALTY CORP               | 47528 | 12/2/14  | 1,528.71       | 1,320.00      | 208.71      | P-31.3366 to P-31.3367 |
| RCBC REALTY CORP               | 47888 | 12/17/14 | 473,006.67     |               |             | P-31.3545 to P-31.3546 |
| RCBC REALTY CORP               | 47888 | 12/17/14 | 289,917.56     |               |             | P-31.3547 to P-31.3548 |
| RCBC REALTY CORP               | 47888 | 12/17/14 | 289,917.56     |               |             | P-31.3549 to P-31.3550 |
| DMJ MULTI-PRINT AND SERVICES   | 1623  | 12/29/14 | 19,151.79      |               |             | P-31.3691              |
| DMJ MULTI-PRINT AND SERVICES   | 1623  | 12/29/14 | 31,757.15      |               |             | P-31.3692 to P-31.3693 |
| Subtotal – Fourth Quarter      |       |          | 1,139,145.78   | 1,123,116.85  | 16,028.93   |                        |
| Total Excess Input VAT claimed |       |          | P 1,799,644.41 | P1,767,538.71 | P 32,105.70 |                        |

Hence, out of the ₱87,707,609.70 input VAT claim on purchases of capital goods exceeding ₱1 Million, domestic purchases of capital goods not exceeding ₱1 Million, domestic purchases and importation of goods other than capital goods, domestic purchases of services and services rendered by non-residents, only the amount of ₱69,016,811.68 represents petitioner's valid input VAT, computed as follows:

|                                                                              | 1st Quarter  | 2nd Quarter  | 3rd Quarter    | 4th Quarter  | CY 2014        |
|------------------------------------------------------------------------------|--------------|--------------|----------------|--------------|----------------|
| Input Tax on Domestic Purchases of Goods Other than Capital Goods (Line 21F) | P 373,534.58 | P 502,393.87 | P 2,130,558.04 | P 470,386.13 | P 3,476,872.62 |
| Input Tax on Importation of Goods Other than                                 | 151,736.00   | 77,620.00    | 18,840.00      | 116,366.00   | 364,562.00     |

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|                                                                                                                                                                                  |                        |                        |                        |                        |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| Capital Goods (Line 21H)                                                                                                                                                         |                        |                        |                        |                        |                        |
| Domestic Purchase of Services (Line 21J)                                                                                                                                         | 17,828,306.77          | 21,794,235.00          | 14,260,769.50          | 21,217,419.34          | 75,100,730.61          |
| Services Rendered by Non-Residents (Line 21L)                                                                                                                                    | 1,397,596.86           | 3,120,594.93           | 1,394,682.35           | 2,852,570.33           | 8,765,444.47           |
| <b>Total</b>                                                                                                                                                                     | <b>19,751,174.21</b>   | <b>25,494,843.80</b>   | <b>17,804,849.89</b>   | <b>24,656,741.80</b>   | <b>87,707,609.70</b>   |
| Less: Disallowances                                                                                                                                                              |                        |                        |                        |                        |                        |
| Not properly substantiated by VAT invoices or receipts                                                                                                                           | 2,316,263.04           | 2,235,060.62           | 7,087,901.42           | 7,019,467.24           | 18,658,692.32          |
| Excess of petitioner's claim over the input VAT shown in the supporting official receipts                                                                                        | -                      | 12,444.85              | 3,631.92               | 16,028.93              | 32,105.70              |
| <b>Properly Substantiated Input VAT Claim on Domestic and Importation of Goods other than Capital Goods, Domestic Purchase of Services and Services Rendered by Nonresidents</b> | <b>₱ 17,434,911.17</b> | <b>₱ 23,247,338.33</b> | <b>₱ 10,713,316.55</b> | <b>₱ 17,621,245.63</b> | <b>₱ 69,016,811.68</b> |

The Court will now proceed to determine the substantiation of the ₱13,215,117.00 amortization of input VAT on capital goods purchases exceeding ₱1 Million which originated from the ₱33,331,281.94 input VAT deferred on capital goods exceeding ₱1 Million from previous quarters and ₱5,250,897.92 input VAT from purchases during the four quarters of CY 2014, as shown below:

|                                                                                                                  | 1st Quarter           | 2nd Quarter           | 3rd Quarter           | 4th Quarter           | Consolidated           |
|------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Input Tax Deferred on Capital Goods exceeding ₱1 Million from Previous Quarter (Line 20B)                        | ₱ 33,331,281.94       | ₱ 30,840,717.89       | ₱ 27,506,197.80       | ₱ 24,402,071.65       | ₱ 33,331,281.94        |
| Add: Input Tax on Capital Goods exceeding ₱1 Million Purchased this Quarter (Line 21D)                           | 850,317.32            | -                     | 135,184.60            | 4,265,396.00          | 5,250,897.92           |
| Total Unamortized Input Tax on Capital Goods exceeding ₱1 Million deferred for the succeeding period             | 34,181,599.26         | 30,840,717.89         | 27,641,382.40         | 28,667,467.65         | 38,582,179.86          |
| Less: Input Tax on Purchases of Capital Goods exceeding ₱1 Million deferred for the succeeding period (Line 23A) | 30,840,717.89         | 27,506,197.80         | 24,402,071.65         | 25,367,062.86         | 25,367,062.86          |
| <b>Amortization of Input Tax on Capital Goods exceeding ₱1 Million</b>                                           | <b>₱ 3,340,881.37</b> | <b>₱ 3,334,520.09</b> | <b>₱ 3,239,310.75</b> | <b>₱ 3,300,404.79</b> | <b>₱ 13,215,117.00</b> |

The Court noted that petitioner failed to present the VAT invoices/official receipts in support of the ₱33,331,281.94 input VAT deferred on capital goods exceeding ₱1 Million from previous quarters. Thus, the Court cannot ascertain whether or not the input VAT pertaining to the previous periods are indeed attributable to purchases

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of capital goods in excess of ₱1 Million. Hence, any claimed amortization of input VAT related to the said amount shall not be considered.

While petitioner was able to substantiate the amount of ₱5,250,897.92 input VAT related to its current purchases of capital goods exceeding ₱1 Million, the same is not entirely creditable for the subject period of claim.

Pursuant to Section 110(A)(2) of the NIRC of 1997, as amended, as implemented by Section 4.110-3 of RR No. 16-2005, input VAT claim on purchases of capital goods attributable to zero-rated sales may be claimed either in full during the month of acquisition, or spread over a period of time, depending on the aggregate acquisition cost of the capital goods in the calendar month. If the aggregate acquisition cost exceeds ₱1 Million, the claim for input VAT should be spread over 60 months or the estimated useful life of the capital goods, whichever is shorter. On the other hand, if aggregate acquisition cost does not exceed ₱1 Million, the total input VAT shall be allowed as credit/refund in the month of acquisition.

Applying the provisions of Section 110(A)(2) of the NIRC of 1997, as amended, to the present case, out of input VAT of ₱5,250,897.92 representing the purchases of capital goods in excess of ₱1 Million, ₱3,201,833.65 input VAT shall be disallowed as follows:

| Supplier                                                       | Date of Acquisition | Input VAT             | Exhibit No.        | Reason for Disallowance                                |
|----------------------------------------------------------------|---------------------|-----------------------|--------------------|--------------------------------------------------------|
| <b>Disallowed per ICPA findings</b>                            |                     |                       |                    |                                                        |
| ULTRA MODULAR CONCEPTS, INC.                                   | 06/13/2014          | P 128,416.78          | P-38.1 to P-38.2   | Invalid Support                                        |
| ULTRA MODULAR CONCEPTS, INC.                                   | 06/13/2014          | 6,767.82              | P-38.3 to P-38.4   | Invalid Support                                        |
| ULTRA MODULAR CONCEPTS, INC.                                   | 07/04/2014          | 117,908.21            | P-38.5 to P-38.5   | Invalid Support                                        |
| ULTRA MODULAR CONCEPTS, INC.                                   | 11/28/2014          | 8,004.52              | P-38.6 to P-38.7   | Invalid Support                                        |
| ULTRA MODULAR CONCEPTS, INC.                                   | 11/26/2014          | 129,085.02            | P-38.8 to P-38.9   | Invalid Support                                        |
| DIMENSION DATA PHILIPPINES, INC.                               | 12/03/2014          | 241,981.77            |                    | Missing Invoice                                        |
| RONALD MAGBITANG                                               | 06/30/2014          | 34,165.48             | P-38.10 to P-38.11 | Incorrect presentation of VATable sales                |
| RONALD MAGBITANG                                               | 10/06/2014          | 399,997.05            | P-38.12 to P-38.13 | Incorrect presentation of VATable sales                |
| <b>Disallowed per the Court's verification</b>                 |                     |                       |                    |                                                        |
| RONALD MAGBITANG                                               | 6/30/14             | 11,744.82             | P-33.3 to P-33.4   | Purchase of goods but supported by VAT OR              |
| INTEGRATED COMPUTER SYSTEMS, INC.                              | 9/29/14             | 2,123,762.19          | P-33.5 to P-33.6   | VAT amount not separately indicated in the VAT Invoice |
| <b>Total Disallowed Input VAT on Purchase of Capital Goods</b> |                     | <b>P 3,201,833.65</b> |                    |                                                        |

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Thus, only the amount of ₱2,049,064.13 input VAT shall be allowed pertaining to purchase of capital goods in excess of ₱1 Million, which shall be subject to amortization of 60 months, and will lead to allowable input VAT of ₱176,533.12 for the four quarters of CY 2014, computed as follows:

| Supplier                                             | Date of Acquisition | Input VAT      | Monthly Input Tax Credit | Exhibit No.       |
|------------------------------------------------------|---------------------|----------------|--------------------------|-------------------|
| EQUICOM INC.                                         | 2/28/14             | ₱ 850,317.32   | ₱ 14,171.96              | P-33.1 to P-33.2  |
| CORNERSTEEL SYSTEMS CORP.                            | 12/31/14            | 1,178,871.81   | 19,647.86                | P-33.9 to P-33.10 |
| INTEGRATED COMPUTER SYSTEMS, INC.                    | 10/31/14            | 19,875.00      | 331.25                   | P-33.7 to P-33.8  |
| Total Allowed Input VAT on Purchase of Capital Goods |                     | ₱ 2,049,064.13 |                          |                   |

| Supplier                                               | Allowable Input Tax |             |             |             |              |
|--------------------------------------------------------|---------------------|-------------|-------------|-------------|--------------|
|                                                        | 1st Quarter         | 2nd Quarter | 3rd Quarter | 4th Quarter | CY 2014      |
| EQUICOM INC.                                           | ₱ 28,343.91         | ₱ 42,515.87 | ₱ 42,515.87 | ₱ 42,515.87 | ₱ 155,891.51 |
| CORNERSTEEL SYSTEMS CORP.                              | -                   | -           | -           | 19,647.86   | 19,647.86    |
| INTEGRATED COMPUTER SYSTEMS, INC.                      | -                   | -           | -           | 993.75      | 993.75       |
| Amortization of Input VAT on Purchase of Capital Goods | ₱ 28,343.91         | ₱ 42,515.87 | ₱ 42,515.87 | ₱ 63,157.48 | ₱ 176,533.12 |

In sum, petitioner’s total allowable input VAT amounted only to ₱69,193,344.80, as computed below:

|                                                                                                                                                                                    | 1st Quarter     | 2nd Quarter     | 3rd Quarter     | 4th Quarter     | CY 2014         |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Properly Substantiated Input VAT Claim on Domestic Purchase and Importation of Goods other than Capital Goods, Domestic Purchase of Services and Services Rendered by Nonresidents | ₱ 17,434,911.17 | ₱ 23,247,338.33 | ₱ 10,713,316.55 | ₱ 17,621,245.63 | ₱ 69,016,811.68 |
| Amortization of Input VAT on Purchases of Capital Goods exceeding ₱1 Million                                                                                                       | 28,343.91       | 42,515.87       | 42,515.87       | 63,157.48       | 176,533.12      |
| Total Allowable Input VAT                                                                                                                                                          | ₱ 17,463,255.08 | ₱ 23,289,854.20 | ₱ 10,755,832.42 | ₱ 17,684,403.11 | ₱ 69,193,344.80 |

**Proportional allocation of allowable input VAT of ₱69,193,344.80 to both zero-rated and taxable sales subject to 12% VAT**

Section 112(A) of the NIRC of 1997, as amended, provides that if a taxpayer has both zero-rated sales and sales subject to 12% VAT,

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and its input VAT cannot be directly and entirely attributed to either of the transactions, then its valid input VAT shall be proportionally allocated on the basis of volume of sales.

Based on its Quarterly VAT Returns for CY 2014, as adjusted using the Summary List of Sales, petitioner reported the following zero-rated sales and taxable sales:

| Period      | Sales subject to 12% VAT | Zero-rated Sales   | Total              |
|-------------|--------------------------|--------------------|--------------------|
| 1st Quarter | ₱ 36,234,269.50          | ₱ 862,939,005.71   | ₱ 899,173,275.21   |
| 2nd Quarter | 38,714,956.17            | 909,392,301.24     | 948,107,257.41     |
| 3rd Quarter | 38,248,511.99            | 998,331,794.66     | 1,036,580,308.65   |
| 4th Quarter | 25,924,908.24            | 703,084,372.91     | 729,009,281.15     |
| Total       | ₱ 139,122,645.90         | ₱ 3,473,747,474.52 | ₱ 3,612,870,120.42 |

Since petitioner's valid input VAT of ₱69,193,344.81 cannot be directly or entirely attributed to any of the said transactions, it shall be allocated proportionately on the basis of petitioner's total sales, as follows:

|                                                                     |                  |
|---------------------------------------------------------------------|------------------|
| Total Taxable Sales per VAT Return                                  | ₱ 139,122,645.90 |
| Divided by the Reported Total Sales per Quarterly VAT Returns       | 3,612,870,120.42 |
| Multiplied by the Total Allowable Input VAT                         | 69,193,344.80    |
| Valid Input VAT Allocated to Total Taxable Sales Subject to 12% VAT | ₱ 2,664,463.68   |

|                                                               |                    |
|---------------------------------------------------------------|--------------------|
| Total Zero-rated Sales per VAT Return                         | ₱ 3,473,747,474.52 |
| Divided by the Reported Total Sales per Quarterly VAT Returns | 3,612,870,120.42   |
| Multiplied by the Total Allowable Input VAT                   | 69,193,344.80      |
| Valid Input VAT Allocated to Total Zero-rated Sales           | ₱ 66,528,881.12    |

Thus, only the amount of ₱66,528,881.12 represents valid input VAT attributable to total reported zero-rated sales. The Court shall then determine whether the same was applied against its output VAT liability during and in the succeeding quarters.

For the first to fourth quarters of CY 2014, petitioner reported in its Quarterly VAT Returns a total output VAT of ₱16,694,717.51, detailed below:

| Period      | Output VAT     |
|-------------|----------------|
| 1st Quarter | ₱ 4,348,112.34 |
| 2nd Quarter | 4,645,794.74   |
| 3rd Quarter | 4,589,821.44   |

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|              |                        |
|--------------|------------------------|
| 4th Quarter  | 3,110,988.99           |
| <b>Total</b> | <b>P 16,694,717.51</b> |

Since petitioner's valid input VAT in the amount of ₱2,664,463.68 allocated to sales subject to 12% VAT is insufficient to cover the said output VAT liability, the output VAT still due against petitioner is computed as follows:

|                                                               |                        |
|---------------------------------------------------------------|------------------------|
| Output VAT                                                    | P 16,694,717.51        |
| Valid Input VAT Allocated to Taxable Sales Subject to 12% VAT | 2,664,463.68           |
| <b>Output VAT Still Due</b>                                   | <b>P 14,030,253.83</b> |

The valid input VAT attributable to total reported sales in the amount of ₱66,528,881.12 shall then be utilized to offset the balance of the output tax due in the amount of ₱14,030,253.83. Thus, there is excess valid input VAT attributable to total reported zero-rated sales of ₱52,498,627.30. This amount shall be further allocated based on the valid zero-rated sales of ₱426,388,169.32, out of the total reported or declared zero-rated sales of ₱3,473,747,474.52, computed below:

|                                                                      |                        |
|----------------------------------------------------------------------|------------------------|
| Valid Input VAT Allocated to Reported Zero-rated Sales               | P 66,528,881.12        |
| Output VAT Still Due                                                 | 14,030,253.83          |
| <b>Excess Valid Input VAT Allocated to Reported Zero-rated Sales</b> | <b>P 52,498,627.29</b> |
| Divided by Total Reported Zero-rated Sales                           | 3,473,747,474.52       |
| Multiplied by Total Valid Zero-rated Sales                           | 426,388,169.32         |
| <b>Valid Input VAT Attributable to Valid Zero-rated Sales</b>        | <b>P 6,443,989.88</b>  |

Thus, there exists an amount of ₱6,443,989.88 representing the valid input VAT attributable to the valid zero-rated sales for the four (4) quarters of CY 2014. Needless to state, the said amount is within the total amount subject of this claim for tax refund, which is ₱84,228,009.20.

Although petitioner carried over in its succeeding Quarterly VAT Returns the claimed input VAT,<sup>69</sup> the same remained unutilized until it was deducted as "VAT Refund/TCC Claimed" in its Quarterly VAT Return for the third quarter of CY 2015.<sup>70</sup> As such, the subject claim no longer formed part of the excess input VAT that was carried over as of the end of the third quarter of CY 2015. Therefore, the possibility that the present claim would be applied to future output VAT liability has been eliminated.

<sup>69</sup> Exhibits "P-10.2" to "P-11.2", CTA Docket, Vol. 4, pp. 1939-1946.

<sup>70</sup> Exhibits "P-12.1" to "P-12.3", CTA Docket, Vol. 4, pp. 1947-1952.

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In fine, petitioner has sufficiently proven its entitlement to a refund or issuance of TCC in the reduced amount of ₱6,443,989.88, representing petitioner's unutilized excess input VAT attributable to its zero-rated sales for the four quarters of CY 2014.

**WHEREFORE**, premises considered, the Petition for Review is **PARTIALLY GRANTED**. Accordingly, respondent is **ORDERED TO REFUND or ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner the amount of **SIX MILLION FOUR HUNDRED FORTY THREE THOUSAND NINE HUNDRED EIGHTY NINE PESOS AND EIGHTY EIGHT CENTAVOS (₱6,443,989.88)**, representing petitioner's excess and unutilized input VAT attributable to zero-rated sales for the four quarters of calendar year 2014.

**SO ORDERED.**



**ROMAN G. DEL ROSARIO**  
Presiding Justice

**I CONCUR:**



**CATHERINE T. MANAHAN**  
Associate Justice

**CERTIFICATION**

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



**ROMAN G. DEL ROSARIO**  
Presiding Justice