



**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SPECIAL FIRST DIVISION

CTA CASE NO. 11129

**SAMSUNG SDS GLOBAL SCL
PHILIPPINES CO., LTD. INC.,**
Petitioner,

- versus -

**NOTICE OF AMENDED
DECISION**

**COMMISSIONER OF INTERNAL
REVENUE,**
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

ATTY. FELIX PAUL R. VELASCO III
ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
Bureau of Internal Revenue
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Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

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Unit 77B, AVR Building
Beaterio Street, Intramuros
1002 Manila

GREETINGS:

You are hereby notified by these presents that on **October 1, 2026**, an Amended Decision was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **October 1, 2026.**


Atty. Mary Grace S. Ringpis
Executive Clerk of Court II

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SPECIAL FIRST DIVISION

**SAMSUNG SDS GLOBAL
SCL PHILIPPINES CO.,
LTD. INC.,**

Petitioner,

CTA CASE NO. 11129

Members:

BACORRO-VILLENA, *Acting Chairperson*, and
CUI-DAVID, JJ.

- versus -

**COMMISSIONER OF
INTERNAL REVENUE,**

Respondent.

Promulgated:

SEP 29 2026; 2:35PM

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AMENDED DECISION

CUI-DAVID, J.:

Submitted for the Court's resolution is petitioner's ***Motion for Reconsideration (Re: Decision dated 22, [sic] January 2026) [Motion]***, mailed on February 13, 2026, and received by the Court on February 20, 2026, with respondent's ***Comment and Opposition [Re: Petitioner's Motion for Reconsideration (Re: Decision dated 22 January 2026)]***, filed on March 25, 2026.

On January 22, 2026, the Court promulgated a *Decision* denying petitioner's claim for refund of unutilized creditable withholding taxes (**CWTs**) of ₱30,208,501.64, for failure to sufficiently establish that the income payments from which the claimed CWTs were withheld were included in its gross income as reported in its Annual Income Tax Return (**AITR**) for calendar year (**CY**) 2020. The dispositive portion of the assailed *Decision* reads:

"WHEREFORE, in light of the foregoing considerations, the present *Petition for Review* is **DENIED** for lack of merit.

SO ORDERED."

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 2 of 13

x-----x

In its *Motion*, petitioner assails the Court's finding that it failed to establish that the income payments upon which the claimed CWTs were withheld were reported as part of its gross income in its AITR, as such, it failed to satisfy the *third* requisite for the entitlement of its claim, *i.e.*, that the income upon which the taxes were withheld must have been included in the income tax return of the recipient.

Petitioner recalls that the amount totaling ₱1,449,533,227.67 as income payments was disallowed by the Court since it failed to prove that the amount was reported as part of its gross income based on: the SAP Extracted Sales lacked the sum totals (the SAP total revenues could not be confirmed); and, the income tracing schedules (referencing Exhibits "P-38" and "P-39") prepared by the Independent Certified Public Accountant (**ICPA**) did not specifically identify the sub-marked exhibits referenced therein, thereby preventing the confirmation and verification of the amounts traced and included in the schedules.

Petitioner asserts that the Court's *Decision* imposed extra-statutory procedural requirements for income inclusion which it argues is contrary to the National Internal Revenue Code (**NIRC**) of 1997, as amended, and controlling Supreme Court doctrine on the matter. Petitioner claims that the NIRC of 1997, as amended, does not prescribe a specific accounting-report format or exhibit labeling scheme as a condition for due course. Citing the case of *Tullett Prebon (Philippines), Inc. v. Commissioner of Internal Revenue*,¹ petitioner states that there is no prescribed evidence to prove income inclusion and that the standard quantum is preponderance of evidence. Petitioner contends that the proper judicial approach is to evaluate the evidence on record cumulatively—not to deny the entire claim based on perceived insufficiency in one report's formatting or one cross-referencing style.

Thus, petitioner submits that the Court should allow clarificatory submissions where the crux of denial rests on the alleged insufficiency of cross-references, and that, to assist in the verification, the ICPA submitted to this Court a *Letter* dated February 13, 2026 describing the procedures performed

¹ G.R. No. 257219, July 15, 2024 [Per J. Dimaampao, Third Division].

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 3 of 13

X-----X

in tracing the income payments subject to CWT to the gross income reported in petitioner's AITR for CY 2020.²

On the other hand, respondent maintains that the Court correctly ruled that petitioner failed to establish that the income payments amounting to **₱1,449,533,227.67**, from which the claimed CWTs arose, were included in its gross income for CY 2020. Hence, respondent insists that petitioner failed to satisfy the *third* requisite for a claim for refund of excess unutilized CWTs.

Respondent further reiterates his position that petitioner failed to exhaust administrative remedies before elevating the case to the Court. Consequently, respondent insists that the present *Petition for Review* was prematurely filed considering that petitioner's administrative claim for refund of CWT remained pending investigation and evaluation before the Bureau of Internal Revenue (**BIR**).

After due consideration, the Court finds partial merit in petitioner's *Motion*.

As previously discussed, the **third requisite** for a valid claim for refund or tax credit of excess unutilized CWTs requires proof that the income upon which the taxes were withheld was included in the return of the payee or recipient. Correspondingly, for its CWT refund claim to prosper, it is incumbent upon petitioner to prove that the income payments corresponding to the claimed CWTs were indeed declared as part of its income in its AITR for CY 2020.

To recall in the assailed *Decision*, the Court considered and examined petitioner's Annual Financial Statements (**AFS**), AITR, and other relevant documents, together with the submitted ICPA Report and its related schedules, as follows:

1. AFS for CY 2020;³
2. AITR for CY 2020;⁴
3. SAP Extracted Sales;⁵
4. Cello System Extracted Data;⁶

² "Letter in response to the Honorable Court's decision in denying the Petitioner's *Petition for Review* on its application for refund of ₱30,208,502.00, representing alleged unutilized creditable withholding taxes (CWTs) for calendar year 2020" dated February 13, 2026, attached in petitioner's Motion for Reconsideration.

³ Exhibit "P50", Note 13, Page 23 of 47, USB (Exhibit "P-26-2").

⁴ Exhibit "P-5-4", Line 27, Docket – Vol. I, p. 69.

⁵ Exhibits "P-36-1" to "P-36-14", USB (Exhibit "P-26-2").

⁶ Exhibits "P-38-1" to "P-38-12" and "P-39-1" to "P-39-8", USB (Exhibit "P-26-2").

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 4 of 13

x-----x

5. Samsung Electronics Philippines Co. (**SEPCO**)-Provided Schedule of Income Payments from which Taxes were Withheld;⁷
6. Samsung Electro-Mechanics Philippines Corporation (**SEMPHIL**)-Provided Schedule of Income Payments from which Taxes were Withheld;⁸
7. Cello System Extracted Freight Billing Invoices for SEPCO;⁹
8. Cello System Extracted Freight Billing Invoices for SEMPHIL;¹⁰
9. Schedules of income payment tracing from SEPCO-provided schedule to the Cello System;¹¹ and
10. Schedules of income payment tracing from SEMPHIL-provided schedule to the Cello System.¹²

Upon evaluation of the foregoing documents, the Court found that the revenues reported in petitioner's AFS for CY 2020 in the amount of **₱2,627,090,744.00** tallied with those reported in its AITR for the same year. The Court likewise took note of the ICPA's explanation regarding petitioner's use of the Cello Billing Management System (Cello System) for its logistics transactions.

However, in verifying the income payment tracing, the Court found that the SAP Extracted Sales, which contains the logistics revenues per SAP books and ranges Exhibits "P-36-2" to "P-36-14," did not reflect the calculated totals or summations for each, thus, preventing the confirmation of whether the amounts reflected therein corresponded to the alleged revenues of ₱2,625,573,211.32 purportedly carried over to the revenues reported in the AFS.

The Court further observed that the ICPA's schedules of income tracing (Annexes 5-7 and 14-16) indicated only Exhibits "P-38" or "P-39," albeit actually ranging from Exhibits "P-38-1" to "P-38-12" and "P-39-1" to "P-39-8", as reference for the Cello System Extracted Data, to which the ICPA allegedly traced the income payments from the SEPCO and SEMPHIL-provided schedules, thereby, preventing the verification of the amounts traced by the ICPA to the Cello System Extracted Data.

⁷ Exhibit "P-40", USB (Exhibit "P-26-2").

⁸ Exhibit "P-75", USB (Exhibit "P-26-2").

⁹ Exhibits "P-37-1" to "P-37-9", USB (Exhibit "P-26-2").

¹⁰ Exhibits "P-69-1" to "P-69-12", USB (Exhibit "P-26-2").

¹¹ Annexes 5, 6 and 7 of ICPA Report (Exhibit "P-26"), USB (Exhibit "P-26-2").

¹² Annexes 14, 15 and 16 of ICPA Report (Exhibit "P-26"), USB (Exhibit "P-26-2").

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 5 of 13

x-----x

Clearly, the Court did not prescribe any particular format for the presentation of the income tracing, nor did it deny petitioner's claim outright merely because of the absence of sum totals and specific exhibit sub-references, without considering the relevant supporting documents presented. Rather, the conclusions reached in the *Decision* were based on the evidence presented by petitioner in support of its claim. No particular document or prescribed format was required to establish the income payment tracing. The Court duly examined the relevant supporting documents and schedules to determine whether the income tracing performed by the ICPA could be independently verified.

Significantly, substantiating the CWTs is a requirement separate and distinct from income tracing. Thus, even if the CWTs amounting to **₱30,208,502.00** were found to have been duly substantiated, petitioner was still required to establish that the corresponding income payments were included in the gross income reported in its AITR. Accordingly, the ICPA's findings on income tracing could not simply be accepted without sufficient supporting information that would enable the Court to verify them independently.

Moreover, the Court's requirement that the relevant schedules reflect their sum totals and specific exhibit references does not amount to prescribing a particular form of evidence or manner of presentation to establish income inclusion. What the Court required—and what petitioner initially failed to provide—was sufficient information to enable the verification of its claim. The sum totals merely represent the aggregate amounts reflected in the submitted schedules and should have been indicated by the ICPA to support its conclusion that such schedules accounted for the alleged revenues of **₱2,625,573,211.32**. Likewise, the specific exhibit sub-markings merely identify the precise portions of the Cello System Extracted Data to which the ICPA allegedly traced the corresponding amounts. If the amounts were indeed traced to such data, the specific supporting exhibits should have been clearly identified.

To address the foregoing deficiencies, petitioner submitted the ICPA's explanation and clarification of the procedures employed in tracing the income subject to CWT to the gross income reported in petitioner's AITR for CY 2020, as

set forth in the ICPA’s letter dated February 13, 2026.¹³ Accompanying the letter was a USB dated February 20, 2026, containing the SAP Extracted Sales¹⁴ and the Cello System Extracted Data,¹⁵ now reflecting the corresponding sum totals, as well as the schedules of income tracing (Annexes 5-7 and 14-16) containing detailed exhibit references.

Considering that no new exhibits were offered and that the submissions merely clarify the evidence already on record, the Court shall consider the ICPA’s explanation in resolving petitioner’s Motion for Reconsideration.

A perusal of the ICPA’s findings¹⁶ shows that petitioner’s total revenues per SAP books amounted to **₱2,627,090,744.21**, consisting of logistics and non-logistics revenues, as follows:

Particulars	Exhibit Number ¹⁷	Sum Totals
Sales-Export Truck Transportation	“P-36-2”	₱ 240,300.00
Sales-Export Amount-Marine Transportation	“P-36-3”	2,634,063.56
Sales-Export Amount-Air Transportation	“P-36-4”	1,010,672,596.95
Sales-Import Amount-Marine Transportation	“P-36-5”	264,104,382.66
Sales-Import Amount-Air Transportation	“P-36-6”	394,683,650.77
Sales-Import Amount-Subcontractors	“P-36-7”	1,148,015.03
Sales-Warehouse-Storage	“P-36-8”	225,238,482.69
Sales-Warehouse-Product Management	“P-36-9”	176,527,667.92
Sales-Warehouse-VAS	“P-36-10”	11,282,877.77
Sales-Inland-Truck Transportation	“P-36-11”	465,996,466.66
Sales-Inland-Shipment	“P-36-12”	33,970,682.75
Sales-Inland-Air Transportation	“P-36-13”	37,799,166.46
Sales Revenue - Inland - Courier	“P-36-14”	1,274,858.10
Total Logistics Revenues		2,625,573,211.32
Non-logistics Revenues (Sales-Service-PJT)	P-36-1	1,517,532.89
Total Revenues per SAP Books		₱2,627,090,744.21

¹³ Docket – Vol. II, pp. 864–880.
¹⁴ Exhibits “P-36-1” to “P-36-14.”
¹⁵ Exhibits “P-38-1” to “P-38-12” and “P-39-1” to “P-39-8”.
¹⁶ Annex 3 of ICPA Report (Exhibit “P-26”), USB (Exhibit “P-26-2”); ICPA letter dated Feb. 13, 2026, Docket – Vol. II, pp. 875–876.
¹⁷ USB dated February 13, 2026.

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 7 of 13

x-----x

While the foregoing breakdown now confirms petitioner's revenues per SAP books, with the total amount of **₱2,627,090,744.21** substantially tallying with the **₱2,627,090,744.00** in revenues reported in petitioner's AFS and AITR for CY 2020, this alone does not establish compliance with the income-tracing requirement. Petitioner must still establish that the revenues recorded in its SAP books include the income payments amounting to **₱1,449,533,227.67**, upon which the substantiated CWTs of **₱30,208,501.64** were withheld.

To support this, the ICPA validated that income payments from logistics services rendered to SEPCO and SEMPHIL, totaling **₱1,239,250,985.04** and corresponding to CWTs of **₱25,939,959.23**, were traced to the Cello System and SAP books. The summary of the ICPA's findings is reproduced below, as follows:¹⁸

Particulars	Reference to ICPA Report¹⁹	Traceable Revenue Amounts to Cello System	CWT
<u>Sales to SEPCO</u>			
a. Income payments per SEPCO-provided schedule are equal to the amounts per Petitioner's Cello System	<i>Annex 5</i>	₱635,521,615.01	₱13,851,929.05
b. Income payments per SEPCO-provided schedule are greater than the amounts per Petitioner's Cello System	<i>Annex 6</i>	4,097,473.37	82,615.50
c. Income payments per SEPCO-provided schedule are less than the amounts per Petitioner's Cello System	<i>Annex 7</i>	4,767,184.92	108,360.45
Subtotal		₱644,386,273.30	₱14,042,905.00
<u>Sales to SEMPHIL</u>			
a. Income payments per SEMPHIL-provided schedule are equal to the amounts per Petitioner's Cello System	<i>Annex 14</i>	117,191,083.50 ²⁰	2,343,821.67 ²¹
b. Income payments per SEMPHIL-provided schedule are greater than the amounts per Petitioner's Cello System	<i>Annex 15</i>	233,697,841.53	4,673,716.83

¹⁸ ICPA Report (Exhibit "P-26"), Docket – Vol. II, pp. 596 and 598.

¹⁹ USB dated February 13, 2026.

²⁰ Apparently, the amount of ₱151,191,053.00 was erroneously indicated in the table under "Traceable Amounts to Cello System" column per ICPA Report summaries. Per Annex 14, only the amount of ₱117,191,083.50 pertains to traced Revenues, and the remaining amount of ₱33,999,969.50 pertains to Pass-through Charges, which the ICPA admitted as not traced due to insufficiency of data (see ICPA Report [Exhibit "P-26"], Docket – Vol. II, pp. 597 to 598).

²¹ 2% of ₱117,191,083.50 (following the CWT computation per Annex 14).

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 8 of 13

x-----x

c. Income payments per SEMPHIL-provided schedule are less than the amounts per Petitioner's Cello System	<i>Annex 16</i>	243,975,786.71	4,879,515.73
Subtotal		₱594,864,711.74	₱11,897,054.23
Total		₱1,239,250,985.04	₱25,939,959.23

Upon further verification, however, the Court finds that, out of the **₱1,239,250,985.04** in income payments reported by the ICPA as having been traced, income payments amounting to **₱8,849,242.41**, corresponding to CWTs of **₱176,984.84**, were not shown to form part of the revenues recorded in the Cello System and SAP books and ultimately carried over to the revenues reported in petitioner's AFS and AITR for CY 2020. The details of the amount of ₱8,849,242.41 and its corresponding CWTs of ₱176,984.84 are broken down hereafter as follows:

Per ICPA income tracing			Per Court's further verification		Income payment not traced (c = a-b)	Corresponding CWT of income payment not traced ²²
Billing Ref. No.	Revenues per SEPCO-provided schedule traced to Cello System. (a)	ICPA Report Reference ²³	Traced to Cello System Extracted Data/ SAP Extracted Sales (b)	Exhibit No.		
30011	₱ 127,106.51	<i>Annex 5</i>	₱ 111,187.59	"P-38-9" page 3; "P-36-11" page 94	₱ 15,918.92	₱ 318.38
30027	1,573.44	<i>Annex 5</i>	975.00	"P-38-11" page 1; "P-36-13" page 18	598.44	11.97
29984	308,235.15	<i>Annex 5</i>	62,071.35	"P-38-9" page 98 & 99; "P-36-11" page 92 & 93	246,163.80	4,923.28
30069	3,667.15	<i>Annex 5</i>	298.15	"P-38-9" page 3; "P-36-11" page 100	3,369.00	67.38
30070	26,743.54	<i>Annex 5</i>	15,555.03	"P-38-9" page 20; "P-36-11" page 100 & 101	11,188.51	223.77
30074	3,956.47	<i>Annex 5</i>	2,370.07	"P-38-9" page 48 & 49; "P-36-11" page 101	1,586.40	31.73
30099	275,486.82	<i>Annex 5</i>	179,097.62	"P-38-11" page 35; "P-36-13" page 32 & 33	96,389.20	1,927.78
30196	5,808.95	<i>Annex 5</i>	4,422.11	"P-38-9" page 110; "P-36-11" page	1,386.84	27.74

²² Computed using 2% of the income payment, following the rate used in the Annexes.

²³ USB dated February 13, 2026

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 9 of 13

x-----x

				162		
30217	7,481.31	Annex 5	4,211.13	"P-38-9" pages 109 to 110; "P-36-11" page 162 & 163	3,270.18	65.40
30218	27,343.94	Annex 5	22,431.85	"P-38-9" page 111; "P-36-11" page 163	4,912.09	98.24
30249	22,051.77	Annex 5	20,303.98	"P-38-9" page 110; "P-36-11" page 173	1,747.79	34.96
30250	1,036.16	Annex 5	211.60	"P-38-9" page 113; "P-36-11" page 173	824.56	16.49
30293	162,555.37	Annex 5	138,224.92	"P-38-9" page 191; "P-36-11" page 271 & 272	24,330.45	486.61
30294	506,938.74	Annex 5	79,308.59	"P-38-9" page 193; "P-36-11" page 272	427,630.15	8,552.60
30369	30,126.56	Annex 5	-	(not traced to "P-38-9" page 207)	30,126.56	602.53
30340	33,062.09	Annex 5	554.04	"P-38-9" page 207; "P-36-11" page 302	32,508.05	650.16
30380	1,359.33	Annex 5	464.76	"P-38-9" page 207; "P-36-11" page 321	894.57	17.89
30332	362,102.42	Annex 5	146,466.72	"P-38-9" page 240 & 241; "P-36-11" page 274 & 275	215,635.70	4,312.71
30439	358,242.36	Annex 5	107,512.05	"P-38-9" page 247; "P-36-11" page 364 & 365	250,730.31	5,014.61
30388	476,682.52	Annex 5	166,984.09	"P-38-9" page 243; "P-36-11" page 322 & 323	309,698.43	6,193.97
30438	714,751.47	Annex 5	130,792.32	"P-38-9" page 246 & 247; "P-36-11" page 364 & 365	583,959.15	11,679.18
30279	954.00	Annex 5	92.00	"P-38-11" page 62; "P-36-13" page 57	862.00	17.24
30559	174,508.82	Annex 5	109,849.29	"P-38-11" page 92; "P-36-13" page 94	64,659.53	1,293.19
30640	1,850,903.53	Annex 5	638,383.35	"P-38-7" page 1; "P-36-9" page 3	1,212,520.18	24,250.40
30794	243,542.23	Annex 5	22,824.52	"P-38-9" page 415; "P-36-11" page 619	220,717.71	4,414.35

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 10 of 13

x-----x

30686	49,716.31	Annex 5	14,823.00	"P-38-9" page 377; "P-36-11" page 556	34,893.31	697.87
30693	79,367.92	Annex 5	4,408.84	"P-38-9" page 414; "P-36-11" page 558	74,959.08	1,499.18
31164	392,073.94	Annex 5	3,116.04	"P-38-11" page 119; "P-36-13" page 120	388,957.90	7,779.16
31165	466,163.54	Annex 5	251,714.60	"P-38-11" page 119; "P-36-13" page 120	214,448.94	4,288.98
31352	2,343,092.55	Annex 5	1,687,108.95	"P-38-7" page 2; "P-36-9" page 6	655,983.60	13,119.67
31427	1,046,216.94	Annex 5	224,463.30	"P-38-9" page 807; "P-36-11" page 1119 & 1120	821,753.64	16,435.07
31467	311,342.41	Annex 5	175,136.59	"P-38-9" page 808; "P-36-11" page 1124	136,205.82	2,724.12
31564	2,150,455.99	Annex 5	1,547,840.40	"P-38-7" page 2; "P-36-9" page 6	602,615.59	12,052.31
31801	115,112.22	Annex 5	57,719.57	"P-38-9" pages 823, 923, 924, 926 to 928, 1006, 1008 & 1009; "P-36-11" page 1475	57,392.65	1,147.85
31845	1,078,904.00	Annex 5	-	(not traced to "P-38-10" page 87)	1,078,904.00	21,578.08
31617	5,325.48	Annex 5	258.12	"P-38-11" page 125; "P-36-13" page 130	5,067.36	101.35
Subtotal	P13,763,991.95		P5,931,181.54		P7,832,810.41	P156,656.20
8962	P 819,930.00	Annex 14	P 60,350.00	"P-39-1" page 1 & "P-39-8" page 1; "P-36-2" page 1 & "P-36-11" page 173	P 759,580.00	P 15,191.60
9074	122,082.00	Annex 14	-	(not traced to "P-39-3" page 8)	122,082.00	2,441.64
9277	25,300.00	Annex 14	21,100.00	"P-39-3" pages 37, 44 & 45; "P-36-4" page 537	4,200.00	84.00
9363	60,650.00	Annex 14	14,800.00	"P-39-3" page 47 & 48; "P-36-4" page 560	45,850.00	917.00
10366	92,960.00	Annex 14	60,000.00	"P-39-3" pages 198, 199, 204 to 206; "P-36-4" page 1024 & 1026	32,960.00	659.20
10371	21,000.00	Annex 14	4,400.00	"P-39-3" page	16,600.00	332.00

				194; "P-36-4" page 1029		
10410	44,160.00	Annex 14	9,000.00	"P-39-3" pages 201 to 203; "P-36-4" page 1066	35,160.00	703.20
Subtotal	₱ 1,186,082.00		₱ 169,650.00		₱1,016,432.00	₱ 20,328.64
Total	₱14,950,073.95		₱6,100,831.54		₱8,849,242.41	₱176,984.84

Consequently, only **₱1,230,401,742.63** of the income payments reported by the ICPA as having been traced were verified by the Court as forming part of the income declared in petitioner's AITR for CY 2020, with corresponding CWTs of **₱25,762,974.39**, as follows:

	Income payment	CWT
Income payment traced per ICPA findings	₱ 1,239,250,985.04	₱ 25,939,959.23
Less: Not traced to income per the Court's further verification	8,849,242.41	176,984.84
Income payments traced as verified	₱1,230,401,742.63	₱25,762,974.39

In view of the foregoing, the Court finds that, out of the substantiated CWTs of **₱30,208,502.00**, only the amount of **₱25,762,974.39** satisfies the *third* requisite for the refund of unutilized CWTs, *i.e.*, that the income payments upon which the said CWTs were withheld were declared as part of petitioner's gross income in its AITR for CY 2020.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision dated 22, [sic] January 2026)* is **PARTIALLY GRANTED**.

Accordingly, the dispositive portion of the *Decision* dated January 22, 2026, is hereby **AMENDED** to read as follows:

"WHEREFORE, in light of the foregoing considerations, the present *Petition for Review* is **PARTIALLY GRANTED**. Respondent is hereby **ORDERED TO REFUND** petitioner the amount of **₱25,762,974.39**, representing the latter's unutilized creditable withholding taxes for calendar year 2020.

SO ORDERED."

AMENDED DECISION

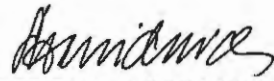
CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 12 of 13

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SO ORDERED.



LANEE S. CUI-DAVID

Associate Justice

I CONCUR:

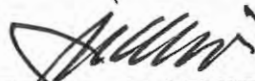


JEAN MARIE A. BACORRO-VILLENA

Associate Justice

ATTESTATION

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



JEAN MARIE A. BACORRO-VILLENA

Associate Justice
Acting Chairperson

AMENDED DECISION

CTA Case No. 11129

Samsung SDS Global SCL Philippines Co., Ltd. Inc. v. Commissioner of Internal Revenue

Page 13 of 13

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CERTIFICATION

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



MA. BELEN M. RINGPIS-LIBAN

Presiding Justice