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FIRST DIVISION

[G.R. Nos. 171383 & 172379, November 14, 2008]

SILKAIR (SINGAPORE) PTE. LTD., PETITIONER, VS. COMMISSIONER OF INTERNAL REVENUE, RESPONDENT.

D E C I S I O N

CARPIO, J.:

<u>The Case</u>

G.R. No. 171383

Silkair (Singapore) Pte. Ltd. (petitioner) filed this Petition for Review[1] to reverse the Court of Tax Appeals' Decision[2] dated 20 October 2005 in C.T.A. Case No. 6217 as well as the Resolution dated 3 February 2006 denying the Motion for Reconsideration. In the assailed decision, the Court of Tax Appeals *En Banc* denied petitioner's claim for refund or issuance of a tax credit certificate of P4,239,374.81, representing excise taxes paid on petitioner's purchase of aviation jet fuel from Petron Corporation (Petron) for the period from 1 January 1999 to 30 June 1999.

G.R. No. 172379

Petitioner filed this Petition for Review[3] to reverse the Court of Tax Appeals' Decision[4] dated 5 January 2006 in C.T.A. Case No. 6308 as well as the Resolution dated 18 April 2006 denying the Motion for Reconsideration. In the assailed decision, the Court of Tax Appeals *En Banc* denied petitioner's claim for refund or issuance of a tax credit certificate of P4,831,224.70, representing excise taxes paid on petitioner's purchase of aviation jet fuel from Petron for the period from 1 July 1999 to 31 December 1999.

On 2 August 2006, this Court issued a resolution to consolidate both cases since they involve the same parties and the same issue, whether petitioner is entitled to a refund of the excise taxes paid on its purchases of aviation jet fuel from Petron.

<u>The Facts</u>

Petitioner is a foreign corporation organized under the laws of Singapore with a Philippine representative office in Cebu City. It is engaged in business as an on-line international carrier, operating the Singapore-Cebu-Singapore, Singapore-Davao-Cebu-Singapore, and Singapore-Cebu-Davao-Singapore routes.[5]

From 1 January 1999 to 31 December 1999, petitioner purchased aviation jet fuel from Petron for use on petitioner's international flights.[6] Based on the Aviation Delivery Receipts and Invoices presented, P3.67 per liter as excise (specific) tax was added to the amount paid by petitioner on its purchases of aviation jet fuel.[7] Petitioner, through its sister company Singapore Airlines Ltd., paid P4,239,374.81 from 1 January 1999 to 30 June 1999[8] and P4,831,224.70 from 1 July 1999 to 31 December 1999,[9] as excise taxes for its purchases of the aviation jet fuel from Petron. Petitioner, contending that it is exempt from the payment of excise taxes, filed a formal claim for refund with the Commissioner of Internal Revenue (respondent).

Petitioner claims that it is exempt from the payment of excise tax under the 1997 National Internal Revenue Code (NIRC), specifically Section 135, and under Article 4 of the Air Transport Agreement between the Governments of the Republic of the Philippines and the Republic of Singapore (Air Agreement).[10]

Section 135 of the NIRC provides:

> SEC. 135. **Petroleum Products Sold to International Carriers and Exempt Entities or Agencies.** - Petroleum products sold to the following are exempt from excise tax:
>
> (a) International carriers of Philippine or foreign registry on their use or consumption outside the Philippines: *Provided*, That the petroleum products sold to these international carriers shall be stored in a bonded storage tank and may be disposed of only in accordance with the rules and regulations to be prescribed by the Secretary of Finance, upon recommendation of the Commissioner;
>
> (b) Exempt entities or agencies covered by tax treaties, conventions and other international agreements for their use or consumption: *Provided, however,* That the country of said foreign international carrier or exempt entities or agencies exempts from similar taxes petroleum products sold to Philippine carriers, entities or agencies; and
>
> (c) Entities which are by law exempt from direct and indirect taxes.[11]

Article 4 of the Air Agreement provides:

> **Art. 4**
>
> x x x

2. Fuel, lubricants, spare parts, regular equipment and aircraft stores introduced into, or taken on board aircraft in the territory of one Contracting Party by, or on behalf of, a designated airline of the other Contracting Party and intended solely for use in the operation of the agreed services shall, with the exception of charges corresponding to the services performed, be exempt from the same custom duties, inspection fees and other duties or taxes imposed in the territory of the first Contracting Party, even when these supplies are to be used on the parts of the journey performed over the territory of the Contracting Party in which they are introduced into or taken on board. The materials referred to above may be required to be kept under customs supervision and control. [12]

Petitioner contends that in reality, it paid the excise taxes due on the transactions and Petron merely remitted the payment to the Bureau of Internal Revenue (BIR). Petitioner argues that to adhere to the view that Petron is the legal claimant of the refund will make petitioner's right to recover the erroneously paid taxes dependent solely on Petron's action over which petitioner has no control. If Petron fails to act or acts belatedly, petitioner's claim will be barred, depriving petitioner of its private property.[13]

Petitioner also maintains that to hold that only Petron can legally claim the refund will negate the tax exemption expressly granted to petitioner under the NIRC and the Air Agreement.[14] Petitioner argues that a tax exemption is a personal privilege of the grantee, which is petitioner in this case. Petitioner further argues that a tax exemption granted to the buyer cannot be availed of by the seller; hence, in the present case, Petron as seller cannot legally claim the refund. On the other hand, if only the entity that paid the tax - Petron in this case - can claim the refund, then petitioner as the grantee of the tax exemption cannot enjoy its tax exemption. In short, neither petitioner nor Petron can claim the refund, rendering the tax exemption useless. Petitioner submits that this is contrary to the language and intent of the NIRC and the Air Agreement.[15]

Petitioner also cites this Court's Resolution in *Maceda v. Macaraig, Jr.,*[16] quoting the opinion of the Secretary of Justice which states, thus:

> The view which refuses to accord the exemption because the tax is first paid by the seller disregards realities and gives more importance to form than substance. Equity and law always exalt substance over form.[17]

Petitioner believes that its tax exemption under Section 135 of the NIRC also includes its entitlement to a refund from the BIR in any case of erroneous payment of excise tax.[18]

Respondent claims that as explained in *Philippine Acetylene Co., Inc. v. Commissioner of Internal Revenue*,[19] the nature of an indirect tax allows the tax to be passed on to the purchaser as part of the commodity's purchase price. However, an indirect tax remains a tax on the seller. Hence, if the buyer happens to be tax exempt, the seller is nonetheless liable for the payment of the tax as the same is a tax not on the buyer but on the seller.[20]

Respondent insists that in indirect taxation, the manufacturer or seller has the option to shift the burden of the tax to the purchaser. If and when shifted, the amount added by the manufacturer or seller becomes part of the purchase price of the goods. Thus, the purchaser does not really pay the tax but only the price of the commodity and the liability for the payment of the indirect tax remains with the manufacturer or seller.[21] Since the liability for the excise tax payment is imposed by law on Petron as the manufacturer of the petroleum products, any claim for refund should only be made by Petron as the statutory taxpayer.[22]

<u>The Ruling of the Court of Tax Appeals</u>

G.R. No. 171383

On 20 October 2005, the Court of Tax Appeals *En Banc* (CTA) ruled that the excise tax imposed on the removal of petroleum products by the oil companies is an indirect tax.[23] Although the burden to pay an indirect tax can be passed on to the purchaser of the goods, the liability to pay the indirect tax remains with the manufacturer or seller.[24] When the manufacturer or seller decides to shift the burden of the indirect tax to the purchaser, the tax becomes a part of the price; therefore, the purchaser does not really pay the tax *per se* but only the price of the commodity.[25]

The CTA pointed out that Section 130(A)(2)[26] of the NIRC provides that the liability for the payment of excise taxes is imposed upon the manufacturer or producer of the petroleum products. Under the law, the manufacturer or producer is the taxpayer. The CTA stated that it is only the taxpayer that may ask for a refund in case of erroneous payment of taxes. Citing *Cebu Portland Cement Co. v. Collector of Internal Revenue*,[27] the CTA ruled that the producer of the goods is the one entitled to claim for a refund of indirect taxes.[28] The CTA held that since the liability for the excise taxes was placed on Petron as the manufacturer of the petroleum products and it was shown in the Excise Tax Returns[29] that the excise taxes were paid by Petron, any claim for refund of the excise taxes should only be made by Petron as the taxpayer. This is in consonance with the rule on *strictissimi juris* with respect to tax exemptions. Petitioner cannot be considered the taxpayer because what was transferred to petitioner was only the burden and not the liability to pay the excise tax on petroleum products.[30]

The CTA also considered the Aviation Fuel Supply Agreement between petitioner and Petron, which states:

> Buyer shall pay any taxes, fees or other charges imposed by any national, local or airport authority on the delivery, sale, inspection, storage and use of fuel, except for taxes on Seller's income and taxes on raw material. To the extent allowed, Seller shall show these taxes, fees and other charges as separate items on the invoice for the account of the Buyer.[31]

However, the CTA held that even with this provision, the liability for the excise tax remained with Petron as manufacturer or producer of the aviation jet fuel. The shifting of the burden of the excise tax to petitioner did not transform petitioner into a taxpayer. Hence, Petron is the proper party that can claim for refund of any erroneous excise tax payments.[32]

G.R. No. 172379

The CTA *En Banc* held that excise taxes on domestic products are paid by the manufacturer or producer before removal of the products from the place of production. The payment of an excise tax, being an indirect tax, can be shifted to the purchaser of goods but the statutory liability for such payment is still with the seller or manufacturer.[33] The CTA cited *Maceda v. Macaraig, Jr.*:[34]

> It may be useful to make a distinction, for the purpose of this disposition, between a direct tax and an indirect tax. A direct tax is a tax for which a taxpayer is directly liable on the transaction or business it is engaged in. Examples are custom duties and *ad valorem* taxes paid by the oil companies to the Bureau of Customs for their importation of crude oil, and the specific and *ad valorem* taxes they pay to the Bureau of Internal Revenue after converting the crude oil into petroleum products.
>
> On the other hand, "indirect taxes are taxes primarily paid by persons who can shift the burden upon someone else." For example, the excise tax and *ad valorem* taxes that the oil companies pay to the Bureau of Internal Revenue upon removal of petroleum products from its refinery can be shifted to its buyer, like the NPC, by adding them to the "cash" and/or "selling price."[35]

The CTA further cited *Philippine Acetylene Co., Inc. v. Commissioner of Internal Revenue*[36] and *Contex Corporation v. Hon. Commissioner of Internal Revenue*[37] and concluded that the tax sought to be refunded is an excise tax on petroleum products, partaking of the nature of an indirect tax.[38]

The CTA further ruled that while it is cognizant of the exempt status of petitioner under the NIRC and the Air Agreement, it is also aware that the right to claim for refund of taxes erroneously paid lies with the person statutorily liable to pay the tax in accordance with Section 204 of the NIRC.[39] The CTA also suggested that petitioner should invoke its tax exemption to Petron before buying the petroleum products.[40] The CTA concluded that the right to claim for the refund of the excise taxes paid on the petroleum products lies with Petron which paid and remitted the excise taxes to the BIR.

The Issue

Petitioner submits this sole issue for our consideration: whether petitioner is the proper party to claim a refund for the excise taxes paid.[41]

The Ruling of the Court

The issue presented is not novel. In a similar case involving the same parties, this Court has categorically ruled that "the proper party to question, or seek a refund of an indirect tax is the statutory taxpayer, the person on whom the tax is imposed by law and who paid the same even if he shifts the burden thereof to another."[42] The Court added that "even if Petron Corporation passed on to Silkair the burden of the tax, the additional amount billed to Silkair for jet fuel is not a tax but part of the price which Silkair had to pay as a purchaser."[43]

An excise tax is an indirect tax where the tax burden can be shifted to the consumer but the tax liability remains with the manufacturer or producer.

Section 129 of the NIRC provides that excise taxes refer to taxes imposed on specified goods manufactured or produced in the Philippines for domestic sale or consumption or for any other disposition and to things imported. The excise taxes are collected from manufacturers or producers before removal of the domestic products from the place of production. Although excise taxes can be considered as taxes on production, they are really taxes on property as they are imposed on certain specified goods.[44]

Section 148(g) of the NIRC provides that there shall be collected on aviation jet fuel an excise tax of P3.67 per liter of volume capacity. Since the tax imposed is based on volume capacity, the tax is referred to as "specific tax."[45] However, excise tax, whether classified as specific or *ad valorem* tax, is basically an indirect tax imposed on the consumption of a specified list of goods or products. The tax is directly levied on the manufacturer upon removal of the taxable goods from the place of production but in reality, the tax is passed on to the end consumer as part of the selling price of the goods sold.[46]

In *Commissioner of Internal Revenue v. Philippine Long Distance Company*,[47] the Court explained the difference between a direct tax and an indirect tax:

> Based on the possibility of shifting the incidence of taxation, or as to who shall bear the burden of taxation, taxes may be classified into either direct tax or

> indirect tax.
>
> In context, direct taxes are those that are exacted from the very person who, it is intended or desired, should pay them; they are impositions for which a taxpayer is directly liable on the transaction or business he is engaged in.
>
> On the other hand, ***indirect taxes are those that are demanded, in the first instance, from, or are paid by, one person in the expectation and intention that he can shift the burden to someone else***. Stated elsewise, ***indirect taxes are taxes wherein the liability for the payment of the tax falls on one person but the burden thereof can be shifted or passed on to another person, such as when the tax is imposed upon goods before reaching the consumer who ultimately pays for it. When the seller passes on the tax to his buyer, he, in effect, shifts the tax burden, not the liability to pay it, to the purchaser as part of the price of goods sold or services rendered.*** (Emphasis supplied)

In *Maceda v. Macaraig, Jr.*, the Court specifically mentioned excise tax as an example of an indirect tax where the tax burden can be shifted to the buyer:

> On the other hand, "indirect taxes are taxes primarily paid by persons who can shift the burden upon someone else". For example, the excise and *ad valorem* taxes that the oil companies pay to the Bureau of Internal Revenue upon removal of petroleum products from its refinery can be shifted to its buyer, like the NPC, by adding them to the cash and/or "selling price."[48]

When Petron removes its petroleum products from its refinery in Limay, Bataan,[49] it pays the excise tax due on the petroleum products thus removed. Petron, as manufacturer or producer, is the person liable for the payment of the excise tax as shown in the Excise Tax Returns filed with the BIR. Stated otherwise, Petron is the taxpayer that is primarily, directly and legally liable for the payment of the excise taxes. However, since an excise tax is an indirect tax, Petron can transfer to its customers the amount of the excise tax paid by treating it as part of the cost of the goods and tacking it on to the selling price.

As correctly observed by the CTA, this Court held in *Philippine Acetylene Co., Inc. v. Commissioner of Internal Revenue*:

> It may indeed be that the economic burden of the tax finally falls on the purchaser; when it does the tax becomes part of the price which the purchaser must pay.[50]

Even if the consumers or purchasers ultimately pay for the tax, they are not considered the taxpayers. The fact that Petron, on whom the excise tax is imposed, can shift the tax burden to its purchasers does not make the latter the taxpayers and the former the withholding agent.

Petitioner, as the purchaser and end-consumer, ultimately bears the tax burden, but this does not transform petitioner's status into a statutory taxpayer.

In the refund of indirect taxes, the statutory taxpayer is the proper party who can claim the refund.

Section 204(c) of the NIRC provides:

> Sec. 204. Authority of the Commissioner to Compromise, Abate, and Refund or Credit Taxes. The Commissioner may -
>
> x x x
>
> (c) Credit or refund taxes erroneously or illegally received or penalties imposed without authority, refund the value of internal revenue stamps when they are returned in good condition by the purchaser, and, in his discretion, redeem or change unused stamps that have been rendered unfit for use and refund their value upon proof of destruction. **No credit or refund of taxes or penalties shall be allowed unless the <u>taxpayer</u> files in writing with the Commissioner a claim for credit or refund** within two (2) years after the payment of the tax or penalty: *Provided, however,* That a return filed showing an overpayment shall be considered as a written claim for credit or refund. (Emphasis and underscoring supplied)

The person entitled to claim a tax refund is the statutory taxpayer. Section 22(N) of the NIRC defines a taxpayer as "any person subject to tax." In *Commissioner of Internal Revenue v. Procter and Gamble Phil. Mfg. Corp.*, the Court ruled that:

> A "person liable for tax" has been held to be a "person subject to tax" and properly considered a "taxpayer." The terms "liable for tax" and "subject to tax" both connote a legal obligation or duty to pay a tax.[51]

The excise tax is due from the manufacturers of the petroleum products and is paid upon removal of the products from their refineries. Even before the aviation jet fuel is purchased from Petron, the excise tax is already paid by Petron. Petron, being the manufacturer, is the "person subject to tax." In this case, Petron, which paid the excise tax upon removal of the products from its Bataan refinery, is the "person liable for tax." Petitioner is neither a "person liable for tax" nor "a person subject to tax." There is also no legal duty on the part of petitioner to pay the excise tax; hence, petitioner cannot be considered the taxpayer.

Even if the tax is shifted by Petron to its customers and even if the tax is billed as a separate item in the aviation delivery receipts and invoices issued to its customers, Petron remains the taxpayer because the excise tax is imposed directly on Petron as the manufacturer. Hence, Petron, as the statutory taxpayer, is the proper party that can claim the refund of the excise taxes paid to the BIR.

The *General Terms & Conditions for Aviation Fuel Supply* (Supply Contract) signed between petitioner (buyer) and Petron (seller) provide:

> **11.3** If Buyer is entitled to purchase any Fuel sold pursuant to the Agreement free of any taxes, duties or charges, **Buyer shall timely deliver to Seller a valid exemption certificate for such purchase**.[52] (Emphasis supplied)

This provision instructs petitioner to timely submit a valid exemption certificate to Petron in order that Petron will not pass on the excise tax to petitioner. As correctly suggested by the CTA, petitioner should invoke its tax exemption to Petron before buying the aviation jet fuel. Petron, however, remains the statutory taxpayer on those excise taxes.

Revenue Regulations No. 3-2008 (RR 3-2008) provides that "subject to the subsequent filing of a claim for excise tax credit/refund or product replenishment, all manufacturers of articles subject to excise tax under Title VI of the NIRC of 1997, as amended, shall pay the excise tax that is otherwise due on every removal thereof from the place of production that is intended for exportation or sale/delivery to international carriers or to tax-exempt entities/agencies."[53] The Department of Finance and the BIR recognize the tax exemption granted to international carriers but they consistently adhere to the view that manufacturers of articles subject to excise tax are the statutory taxpayers that are liable to pay the tax, thus, the proper party to claim any tax refunds.

Wherefore, we **DENY** the petition. We **AFFIRM** the assailed Decisions dated 20 October 2005 and 5 January 2006 and the Resolutions dated 3 February 2006 and 18 April 2006 of the Court of Tax Appeals in C.T.A. Case Nos. 6217 and 6308, respectively.

SO ORDERED.

Austria-Martinez,[**] *Corona, Carpio-Morales,*[***] and *Leonardo-De Castro, JJ.*, concur.

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[*] Per Special Order No. 534.

[**] Designated member per Special Order No. 535.

[***] Designated member per Special Order No. 535.

[1] Under Rule 45 of the Rules of Court.

[2] Penned by Associate Justice Juanito C. Castañeda, Jr. with Associate Justices Lovell R. Bautista, Erlinda P. Uy, and Olga Palanca-Enriquez, concurring, and Presiding Justice Ernesto D. Acosta and Associate Justice Caesar A. Casanova, dissenting.

[3] Under Rule 45 of the Rules of Court.

[4] Penned by Associate Justice Erlinda P. Uy with Associate Justices Juanito C. Castañeda Jr., Lovell R. Bautista and Olga Palanca-Enriquez, concurring, and Presiding Justice Ernesto D. Acosta and Associate Justice Caesar A. Casanova, dissenting.

[5] *Rollo* (G.R. No. 171383), p. 9; *rollo* (G.R. No. 172379), p. 12.

[6] Id.

[7] Exhibits K-4 to K-22, K-26 to K-34, K-36 to K-45, K-48, K-50 to K-56, K-61 to K-76, K-80 to K 91, K-95 to K-99, K-101 to K-126, K-130 to K-138, K-142 to K-154, K-158 to K-166, K-168 to K-173, K-175 to K-180, K-184 to K-193, K-197 to K-209, K-214 to K-228, K-232, K-234, K-236, K-238, K-243 to K-265.

[8] Exhibit L-1.

[9] *Rollo* (G.R. No. 172379), p. 12.

[10] *Rollo* (G.R. No. 171383), p. 9; *rollo* (G.R. No. 172379), p. 12.

[11] *Rollo* (G.R. No. 171383), p. 13; *rollo* (G.R. No. 172379), p. 16.

[12] Id.

[13] *Rollo* (G.R. No. 171383), p. 12; *rollo* (G.R. No. 172379), p. 15.

[14] Id.

[15] *Rollo* (G.R. No. 171383), p. 16; *rollo* (G.R. No. 172379), p. 20.

[16] G.R. No. 88291, 8 June 1993, 223 SCRA 217, 255.

[17] *Rollo* (G.R. No. 171383), p. 14; *rollo* (G.R. No. 172379), p. 17.

[18] *Rollo* (G.R. No. 171383), p. 17; *rollo* (G.R. No. 172379), p. 20.

[19] No. L-19707, 17 August 1967, 20 SCRA 1056.

[20] *Rollo* (G.R. No. 171383), pp. 126-127.

[21] Id. at 129.

[22] Id. at 131.

[23] Id. at 67.

[24] Id. at 68.

[25] Id. at 69.

[26] Section 130. Filing of Return and Payment of Excise Tax on Domestic Products.

x x x

(2) Time for Filing of Return and Payment of the Tax. - Unless otherwise specifically allowed, the return shall be filed and the **excise tax paid by the manufacturer or producer** before removal of domestic products from place of production: x x x (emphasis supplied in the CTA En Banc Decision)

[27] No. L-20563, 29 October 1968, 25 SCRA 789.

[28] *Rollo* (G.R. No. 171383), pp. 71-72.

[29] CTA *rollo*, pp. 107-120.

[30] *Rollo* (G.R. No. 171383), p. 73-74.

[31] Id. at 74.

[32] Id.

[33] *Rollo* (G.R. No. 172379), p. 81.

[34] G.R. No. 88291, 31 May 1991, 197 SCRA 771.

[35] Id. at 791.

[36] "It may indeed be that the economic burden of the tax finally falls on the purchaser; when it does, the tax becomes a part of the price which the purchaser must pay. It does not matter that an additional amount is billed as tax to the purchaser. The method of listing the

price and the tax separately and defining taxable gross receipts as the amount received less the amount of the tax added, merely avoids payment by the seller of a tax on the amount of the tax. The effect is still the same, namely, that the purchaser doe not pay the tax. He pays or may pay the seller more for the goods because of the seller's obligation, but that is all and the amount added because of the tax is paid to get the goods and for nothing else." (Supra note 19 at 1063-1064).

[37] "At this juncture, it must be stressed that the VAT is an indirect tax. As such, the amount of tax paid on the goods, properties or services bought, transferred, or leased may be shifted or passed on by the seller, transferor, or lessor to the buyer, transferee or lessee. Unlike a direct tax, such as the income tax, which primarily taxes an individual's ability to pay based on his income or net wealth, an indirect tax, such as the VAT, is a tax on consumption of goods, services, or certain transactions involving the same. The VAT, thus, forms a substantial portion of consumer expenditures.

Further, in indirect taxation, there is a need to distinguish between the liability for the tax and the burden of the tax. As earlier pointed out, the amount of the tax paid may be shifted or passed on by the seller to the buyer. What is transferred in such instances is not the liability for the tax, but the tax burden. In adding or including the VAT due to the selling price, the seller remains the person primarily and legally liable for the payment of the tax. What is shifted only to the intermediate buyer and ultimately to the final purchaser is the burden of the tax. Stated differently, a seller who is directly and legally liable for payment of an indirect tax such as the VAT on goods or services is not necessarily the person who ultimately bears the burden of the same tax. It is the final purchaser or consumer of such goods or services who, although not directly and legally liable for the payment thereof, ultimately bears the burden of the tax." (G.R. No. 151135, 2 July 2004, 433 SCRA 376, 384-385).

[38] *Rollo* (G.R. No. 172379), pp. 81-83.

[39] Id. at 83-84.

[40] Id. at 84.

[41] *Rollo* (G.R. No. 171383), p. 11; *rollo* (G.R. No. 172379), p. 14.

[42] *Silkair (Singapore) Pte. Ltd. v. Commissioner of Internal Revenue*, G.R. No. 173594, 6 February 2008, 544 SCRA 100, 112.

[43] Id.

[44] DE LEON AND DE LEON, JR., THE NATIONAL INTERNAL REVENUE CODE ANNOTATED, Volume 2 (2003), p. 198.

[45] Section 129, 1997 NIRC.

[46] DE LEON AND DE LEON, JR., supra at 199.

[47] G.R. No. 140230, 15 December 2005, 478 SCRA 61, 71-72.

[48] Supra note 35.

[49] Excise Tax Returns, CTA *rollo*, pp. 107, 109, 111, 113, 115, 117, 119.

[50] Supra note 19 at 1063.

[51] G.R. No. 66838, 2 December 1991, 204 SCRA 377, 385.

[52] CTA *rollo*, p. 137.

[53] Amending Certain Provisions of Existing Revenue Regulations on the Granting of Outright Excise Tax Exemption on Removal of Excisable Articles Intended for Export or Sale/Delivery to International Carriers or to Tax-Exempt Entities/Agencies and Prescribing the Provisions for Availing Claims for Product Replenishment, 22 January 2008.