

**Sample Residential Customer Bill (100 kWh)  
Generation Source (40% Renewable )**

**ANNEX “A-2”**

<b>Rate Component</b>	<b>P/kWh</b>	<b>Billed Amount In PhP</b>	<b>Applicable VAT In PhP</b>
Generation	1.00	100.00	<b>6.00</b>
Transmission	0.50	50.00	<b>5.00</b>
System Loss	0.30	30.00	<b>2.20</b>
Distribution Charge	0.40	40.00	<b>4.00</b>
Supply Charge	0.20	20.00	<b>2.00</b>
Metering Customer Charge		5.00	<b>0.50</b>
Metering System Charge	0.15	15.00	<b>1.50</b>
Lifeline Rate Subsidy	0.05	5.00	<b>0.50</b>
Inter-Class Cross Subsidy	(0.20)	(20.00)	<b>( 2.00)</b>
Universal Charge	0.0398	3.98	—
Power Act Reduction	(0.30)	(30.00)	<b>(3.00)</b>
<b>Total Power Bill</b>		<b>218.98</b>	
<b>Total VAT</b>			<b>16.70</b>

# VAT ON GENERATION

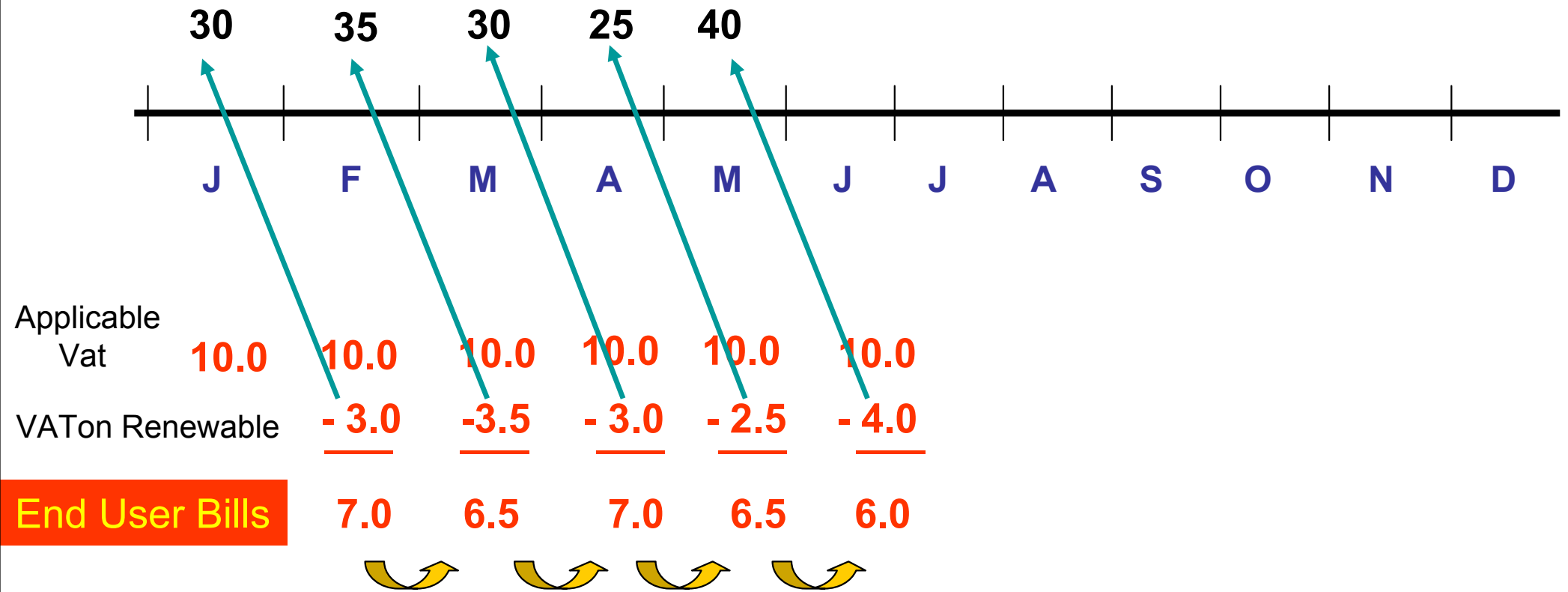
## Monthly True-Up

ANNEX "B"

Assumptions:

Gross Revenue: P 100

Renewable Energy Revenue:



# Sample Computation of System Loss Generation Source (40% Renewable )

ANNEX "C"

Rate Component	P/kWh	% Share
Generation	1.00	67.0
Transmission	0.50	33.0
<b>Sub Total</b>	<b>1.50</b>	<b>100.0</b>
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System Loss	0.30	30.00
Transmission Share	0.10	
Generation Share	0.20	
Renewable Share	0.08	
Non-Renewable Share	0.12	

Hence, system loss subject to VAT :      **PhP 0.10 + PhP 0.12 = PhP 0.22**  
**OR PhP 22.00**

**10% VAT on system loss :      PhP 2.20**