

## Philippine Medical Association

## THEME: One PMA, One Health, One Nation

Member Co-Founder World Medical Association (WMA)

Confederation of Medical Association in Asia and Oceania (CMAAO)

Medical Association of Southeast Asian Nations (MASEAN)

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**MEMORANDUM CIRCULAR NO: 2015-11-17-034** 

TO

PMA NATIONAL OFFICERS, BOARD OF GOVERNORS,

COMPONENT SOCIETY OFFICERS, SPECIALTY DIVISIONS,

SPECIALTY SOCIETIES, AND AFFILIATE SOCIETIES

**FROM** 

PMA NATIONAL TREASURER

**SUBJECT** 

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IMPLEMENTATION OF VALUE ADDED TAX FOR DOCTORS' INN

DATE:

**NOVEMBER 17, 2015** 

Dear Doctors,

Pursuant to the National Internal Revenue Code and BIR Revenue Regulations, the PMA Doctors' Inn will be implementing the required Value Added Tax on its Room Accommodations.

Effective January 1, 2016, PMA will impose 12% VAT on top of the regular room rates. Consequently, the PMA will issue VAT registered Official Receipts in compliance to the revenue code and regulations.

The room rates effective January 1, 2016 will be as follows:

ROOM RATES	VAT (12%)	AMOUNT TO BE PAID
600.00	72.00	672.00
800.00	96.00	896.00
900.00	108.00	1,008.00
1,000.00	120.00	1,120.00
1,200.00	144.00	1,344.00

**Best Regards!** 

Yours truly,

OSCAR T. CABAHUG, MD NATIONAL TREASURER

Noted By:

MARIA MINERVA P. CALIMAG, MD

**PRESIDENT** 

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