



PHILIPPINE MEDICAL ASSOCIATION

THEME: "BUILD, BUILD, BUILD PMA!"

Member : World Medical Association (WMA)
Co-Founder : Confederation of Medical Association in Asia and Oceania (CMAAO)
Medical Association of Southeast Asian Nations (MASEAN)
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MEMORANDUM CIRCULAR NO: 2018-10-18-035

TO : COMPONENT OFFICERS, SPECIALTY DIVISIONS
SPECIALTY AND AFFILIATE SOCIETIES
CC : PMA NATIONAL OFFICERS, BOARD OF GOVERNORS
SUBJECT : PROFESSIONAL TAXES AND MAYOR'S PERMIT
FEES RELATIVE TO THE PRACTICE OF THE MEDICAL
PROFESSION
DATE : OCTOBER 18, 2018

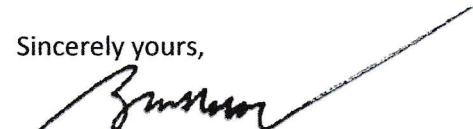
Warmest Greetings!

This is in connection with the assessment of Mayor's/Business Permit fees imposed or being required from physicians for the practice of the medical profession.

Please be informed that professionals, such as doctors, are exempted from the payment of the Mayor's Permit Fees for the practice of the medical profession for a medical clinic as the same is a mere extension of a practice of medicine provided that concerned medical professionals pay the corresponding professional tax to the province or city where he practices his profession. However, the local government may require the Mayor's Permit or business permit for clinics which have established shops for the purpose of generating income and are engaged in the sale of products (i.e. medicines, in the case of a medical clinic; glasses, in the case of optometric, etc.)

For your ready reference please find attached the Memo Circular No. 2016-170 dated November 28, 2016 issued by the Department of Interior and Local Government (DILG).

Sincerely yours,


BENJAMIN M. ALABAN, MD
Secretary General

Noted:


JOSE P. SANTIAGO, JR., MD
President

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