### THEME: "PMA: WORKING TOGETHER AS ONE"

World Medical Association

Co-Founder Confederation of Medical Associations in Asia and Oceania (CMAAO)

Medical Association of South East Asian Nations (MASEAN)

Philippine Medical Association Building, North Avenue, Quezon City 1105 Secretariat

Telephone Numbers: (02) 8929-7361; 8929-6366; 8926-2447 • Fax: (02) 8989-6951

Mobile Numbers: 0917-8221357; 0918-9234732 (Secretariat) • 0927-5806903; 0961-5823069 (Membership)

Emails: philmedas@yahoo.com; philmedas@gmail.com • Website: www.philippinemedicalassociation.org

### MEMORANDUM CIRCULAR NUMBER 2021-06-18-004

TO : ALL COMPONENT SOCIETIES, SPECIALTY DIVISIONS

**SPECIALTY SOCIETIES AND AFFILIATE SOCIETIES** 

DATE : JUNE 18, 2021

: VATABILITY OF RECEIPTS SUBJECT

The PMA Accounting Department together with the A.M. Yu & Associates, CPAs has conducted a tax compliance review in pursuant with the provisions of the National Internal Revenue Code (NIRC), as amended, the rules and regulations issued by the Bureau of Internal Revenue (BIR), and other relevant laws and regulations.

In line with the result of the said review, and with the approval of the Board of Governors, please be informed that starting the Fiscal Year 2021–2022, the following fees will be subject to a 12% value added tax (VAT), which will be added in the base amount of the payment to be made:

- Rental fees and facility fees
- Convention souvenir program and booth exhibit
- Doctor's inn accommodation fees
- Sale of coffee table book
- Sale of masks and PPEs
- Sale of provisional receipts
- Other sale of goods and services

On the other hand, membership dues, affiliation dues and Convention registration fees will remain VAT exempt as these are derived from the primary purpose of the Association.



Member World Medical Association

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#### Other matters

For donations in kind to PMA, the donor should accomplish and submit Donation Receipt (Annex A) indicating the description and fair value of their donations. The PMA will issue a Certificate of Donation for cash and in-kind donations amounting to P50,000.00 and above.

- Sponsorships to PMA for advocacies, assemblies and other events should be supported by a written agreement.
- Payment for affiliation dues shall be made on or before November 30 of each year.
- Funds due to Component Societies (CS) such as sponsorships, excess remittances and others shall be deposited in the CS official bank accounts. In case the CS has no bank account, it shall be deposited to the personal joint account of the current President and the Treasurer.
- We encourage the CS to register their office in the Securities and Exchange Commission (SEC) and Bureau of Internal Revenue (BIR) to have secured an official receipt to be used for their sponsorships and local dues and to be able to open their official bank account.
- All outstanding dues to PMA shall be paid within one (1) month from the date the billing statement was received; otherwise, collection should commence immediately.
- Payment of membership dues can be made thru:

### 1. Online banking and bank deposit to the following banks:

Account Name: PHILIPPINE MEDICAL ASSOCIATION, INC.

Bank	Account Type	Account No.
Unionbank	Checking	000-480-001-984
BDO	Savings	004-050-000-124
PNB	Savings	105-510-034-601
UCPB	Savings	201-660-003-726
Metrobank	Savings	198-7-198-550-970



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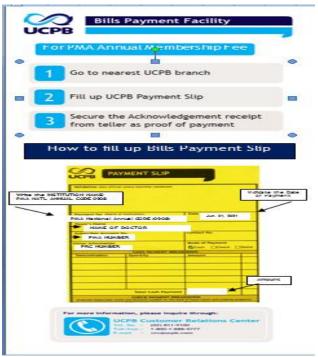
Medical Association of South East Asian Nations (MASEAN)

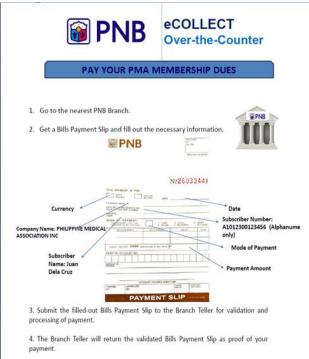
Philippine Medical Association Building, North Avenue, Quezon City 1105 Secretariat

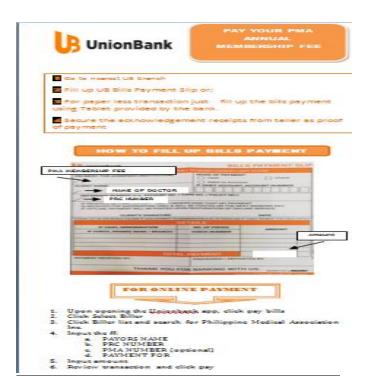
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### 2. Bills payment









#### How to pay? Over-the-counter

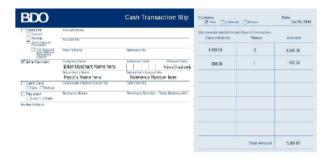
Paying customer to fill up a transaction slip for teller's machine validation during branch banking hours.

#### FOR BILLS PAYMENT

### Cash Transaction Slip

Required Information

- 1. Company Name: PHILIPPINE MEDICAL ASSOCIATION INC
- 2. Subscriber Name: PAYOR'S NAME/DOCTOR'S NAME
- 3. Subscriber's Account No.: Reference Number (PMA number + PRC number)
- 4. Institution Code: 1263
- 5. Product Code (if applicable)
- 6. For Cash Transactions indicate Denomination, Pieces, amount & Total Amount



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Bank deposits, remittances and details of payment made in the PMA bank accounts should be emailed to pma1903acctg@gmail.com within three (3) days to avoid floating of fund and to acknowledge and identify your payment.

For other queries and concerns, please call:

### PMA accounting numbers:

Globe - 09063416554

Smart - 09608670259

Phone - (02) 8929-7361 / 2447 / 6366

And look for Ms. Anne for payment of membership and other dues and Ms. Josette for status of your check requests.

Thank you for compliance and cooperation.

MILDRED M. MARIANO, M.D.

PMA National Treasurer

Noted by:

BNAun BENITO P. ATIENZA, M.D.

President



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Annex A: Donation Receipt

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PHILIPPINE MEDICAI DONATION R		
DONATION	LOLIF	
Date:		
Donor:		
Donor address:		_
Description of Donated Item(s)	Quantity	Value
Description of Donated Item(s)	Quantity	Value
Description of Donated Item(s)	Quantity	Value
Description of Donated Item(s)	Quantity	Value
Description of Donated Item(s)	Quantity	Value
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Description of Donated Item(s)  Total	Quantity	Value
	Quantity	Value