



PHILIPPINE MEDICAL ASSOCIATION

THEME: "NAGKAKAISANG PMA PARA SA KALUSUGAN NG SAMBAYANAN"

Member : World Medical Association
Co-Founder : Confederation of Medical Associations in Asia and Oceania (CMAAO)
Medical Association of South East Asian Nations (MASEAN)
Secretariat : Philippine Medical Association Building, North Avenue, Quezon City 1105
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

NATIONAL OFFICERS 2022-2023

MARIA MINERVA P. CALIMAG, MD
President

HECTOR M. SANTOS JR., MD
Vice President

MILDRED MAÑALAC-MARIANO, MD
National Treasurer

MARIANNE L. ORDOÑEZ-DOBLES, MD
Secretary General

ALBERT C. GUEVARRA, MD
Assistant Secretary General

GOVERNORS 2022-2023

MYRNA DOMALANTA-COSTALES, MD
Governor, Northeastern Luzon

MIRAMAR DL. BUMANGLAG, MD
Governor, Northwestern Luzon

AGNES LOURDES DIZON-FERNANDO, MD
Governor, Central Luzon

ALEJANDRO Y. TAN, MD
Governor, Manila

MARIA LILYBETH PASCUAL-NAGUIT, MD
Governor, Quezon City

LORNA M. DIDELES, MD
Governor, Rizal

CARMELA SOCORRO C. MANAGUELOD, MD
Governor, Central Tagalog

MYRNA D. GOMEZ-ZAPANTA, MD
Governor, Southern Tagalog

RUFINO A. BARTOLABAC, MD
Governor, Bicol

ARTHUR A. SALIDO, MD
Governor, Western Visayas

JOCELYN JOYCE G. MANINGO, MD
Governor, Central Visayas

DENNIS Y. CAPUYAN, MD
Governor, Eastern Visayas

LIZ CORAZON C. PARANGAN, MD
Governor, Western Mindanao

ANDRESUL A. LABIS, MD
Governor, Northern Mindanao

LUZ P. ACOSTA-BARRIENTOS, MD
Governor, Southeastern Mindanao

EMMANUEL M. CALE, MD
Governor, Northcentral Mindanao

SHARON P. RAFIL, MD
Governor, Caraga

FERDINAND E. CERCENIA, MD
Executive Assistant to the President

MEMORANDUM CIRCULAR NO: 2022-06-27-003

TO : ALL MEMBERS OF THE PHILIPPINE MEDICAL ASSOCIATION
SUBJECT : ISSUANCE OF BIR OFFICIAL RECEIPT (OR) AND HONORING THE MANDATED 20% DISCOUNT FOR SENIOR CITIZENS
DATE : JUNE 27, 2022

Dear Colleagues:

Greetings from the Philippine Medical Association!

The PMA would like to remind you to comply on issuance of BIR Official Receipts as stipulated on "**SEC. 237 of the TAX Code**" and honoring the legislated twenty percent (20%) discounts for senior citizens as stipulated on "**Section 4 of Republic Act No. 7432, as amended by Republic Act No. 9257, otherwise known as the "Expanded Senior Citizens Act of 2003"**".

Please be guided accordingly.

Thank you!


MARIANNE ORDOÑEZ - DOBLES, MD
Secretary General

Noted by:


MARIA MINERVA P. CALIMAG, MD
President