



PHILIPPINE MEDICAL ASSOCIATION

THEME: "BUILD, BUILD, BUILD PMA! BUILDING THE FUTURE TODAY."

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: 2019-08-02-010

TO : ALL PRESIDENTS OF COMPONENT, SPECIALTY DIVISIONS, SUB-SPECIALTY SOCIETIES, AFFILIATE SOCIETIES

SUBJECT: PROFESSIONAL TAXES AND MAYOR'S PERMIT RELATIVE TO THE PRACTICE OF THE MEDICAL PROFESSION

DATE : AUGUST 2, 2019

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, etc.)

For your ready reference, please find attached the Local Finance Circular No-001-2019 dated June 12, 2019 issued by the Department of Finance (DOF).

Yours truly,

RICARDO A. BATA, MD
Secretary General

Noted by

JOSE P. SANTIAGO JR., MD
President