



PHILIPPINE MEDICAL ASSOCIATION

THEME: "PMA: WORKING TOGETHER AS ONE"

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

MEMORANDUM CIRCULAR NUMBER 2021-06-18-004

TO : **ALL COMPONENT SOCIETIES, SPECIALTY DIVISIONS
SPECIALTY SOCIETIES AND AFFILIATE SOCIETIES**

DATE : **JUNE 18, 2021**

SUBJECT : **VATABILITY OF RECEIPTS**

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.



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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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2. Bills payment

UCPB Bills Payment Facility

For PMA Annual Membership Fee

- Go to nearest UCPB branch
- Fill up UCPB Payment Slip
- Secure the Acknowledgement receipt from teller as proof of payment

How to fill up Bills Payment Slip

Write the INSTITUTION NAME: PMA PASTL ANNUAL CODE 0908

Indicate the Date of Payment

Amount

For more information, please inquire through:
 UCPB Customer Relations Center
 Tel. No.: 822-811-9500
 Fax No.: 822-811-9500
 E-mail: crcenter@ucpb.com
www.ucpb.com

UnionBank PAY YOUR PMA ANNUAL MEMBERSHIP FEE

- Go to nearest UB branch
- Fill up UB Bills Payment Slip or:
- For paperless transaction just fill up the bills payment Using Tablet provided by the bank.
- Secure the acknowledgement receipt from teller as proof of payment

HOW TO FILL UP BILLS PAYMENT

NAME OF DOCTOR
 PRC NUMBER
 AMOUNT

FOR ONLINE PAYMENT

- Upon opening the **UnionBank** app, click pay bills
- Click Select Biller
- Click Biller list and search for Philippine Medical Association Inc.
- Input the #:
 a. FAVORS NAME
 b. PRC NUMBER
 c. PMA NUMBER (optional)
 d. PAYMENT FOR
- Input amount
- Review transaction and click pay

PNB eCOLLECT Over-the-Counter

PAY YOUR PMA MEMBERSHIP DUES

- Go to the nearest PNB Branch.
- Get a Bills Payment Slip and fill out the necessary information.

PNB

Company Name: PHILIPPINE MEDICAL ASSOCIATION INC

Subscriber Name: Juan Dela Cruz

Subscriber Number: A1012300123456 (Alphanum only)

Mode of Payment

Payment Amount

3. Submit the filled-out Bills Payment Slip to the Branch Teller for validation and processing of payment.

4. The Branch Teller will return the validated Bills Payment Slip as proof of your payment.

BDO 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:

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

BDO Cash Transaction Slip

Currency: Peso Dollar Other Date: Oct 26, 2018

Use separate slip for each type of transaction.

Denomination	Pieces	Amount
1,000.00	5	5,000.00
200.00	1	600.00
Total Amount		5,600.00

Company Name: PHILIPPINE MEDICAL ASSOCIATION INC
 Subscriber Name: Juan Dela Cruz
 Subscriber's Account No.: A1012300123456
 Institution Code: 1263
 Product Code: 1263
 Denomination: 1,000.00
 Pieces: 5
 Amount: 5,000.00
 Denomination: 200.00
 Pieces: 1
 Amount: 600.00
 Total Amount: 5,600.00



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- Bank deposits, remittances and details of payment made in the PMA bank accounts should be e-mailed 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

MA. REALIZA G. HENSON, M.D.
PMA Secretary General

Noted by:

BENITO P. ATIENZA, M.D.
President

