

No. 02-05-2012

Tax Exemption of Payments for Medical Services to Institutional Health Care Providers

Payments for medical services rendered by all accredited institutional health care providers, except for government facilities, shall be subjected to two (2) percent Expanded Withholding Tax.

Those seeking tax exemption due to various reasons must submit a REVALIDATED Tax Exemption Certificate issued by the Bureau of Internal Revenue National Office, Agham Road, Diliman, Quezon City and signed by the Commissioner of Internal Revenue to any of our Regional Offices nationwide. In the absence of the required Tax Exemption Certificate, we shall withhold a two (2) percent EWT as mandated by Revenue Memorandum Circular Nos. 38-2011 dated September 1, 2011 and 49-2011 dated October 3, 2011.

Further inquiries regarding this matter may be referred to the Comptrollership Unit of the nearest PhilHealth Regional Office in your area.


DR. EDUARDO P. BANZON
President and CEO