



Republic of the Philippines  
**PHILIPPINE HEALTH INSURANCE CORPORATION**  
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December 17, 2004

**PhilHealth Circular**

No. 3/, s-2004


**TO : ALL PHILHEALTH ACCREDITED PROFESSIONALS,  
PHILHEALTH REGIONAL OFFICES, ACCREDITED  
HOSPITALS AND ALL OTHERS CONCERNED**

**SUBJECT : VAT Exemption of PhilHealth Accredited Professionals**

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Pursuant to Revenue Regulation 7-2004, accredited professionals are exempted from VAT. Parallel to PhilHealth Circular No. 13, s-2004, with the discontinuance of VAT deduction from professional fees, submission of VAT certificates for accreditation application shall no longer be required. Instead, compliance to submission of BIR received Affidavit or Sworn Declaration of Current Year's Gross Income under PhilHealth Circular No. 13, s-2004 shall be observed.

Please be guided accordingly.

  
**FRANCISCO T. DUQUE III, MD, MSc.**  
Secretary  
President and CEO