

2016-02-018



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA 1099

[Handwritten Signature]
MASTER COPY

MEMORANDUM

TO : Special Disbursing Officers, Petty Cash Custodian
All Others Concerned

FROM : The Deputy Commissioner, Internal Administration Group

SUBJECT : Withholding taxes on government purchases

DATE : February 11, 2016

- 1.0 In compliance with BIR Revenue Memorandum Circular No. 23-2007 dated March 20, 2007, all purchases whether goods or services made on reimbursement basis, or paid thru cash advances and petty cash fund shall be subject to 5% final VAT.
- 2.0 Failure to withhold the subject tax shall be for the account of the employee concerned.
- 3.0 This shall take effect immediately.

[Handwritten Signature]
EXEQUIEL C. CEMPRON
AD16021201-83IAG
15 FEB 2016