



TMAP TAX UPDATES

OCTOBER 16, 2018 TO NOVEMBER 15, 2018

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SR Metals, Inc. is entitled to an income tax holiday incentive under the Omnibus Investment Code.

Board of Investments v. SR Metals, Inc., G.R. No. 219927, October 3, 2018.

SR Metals, Inc. remains to be entitled to the Income Tax Holiday (“ITH”) Incentive under the Omnibus Investment Code because (a) it never made any representation that it would be building a beneficiation plant; (b) there was nothing in the terms and conditions of both the Project Approval Sheet and Certificate of Registration as well as in the 2007 Investment Properties Plan which require that construction of a new plant in order to be registered as a “new project;” and (c) even assuming that SR Metals, Inc. committed to build a beneficiation plant, such beneficiation plant could also be an assemblage of equipment and machineries where the beneficiation can be done and does not necessarily require the construction of an industrial building or structure.

Any VAT-registered person claiming VAT zero-rated direct export sales must present at least three (3) types of documents.

Carmen Copper Corporation v. Commissioner of Internal Revenue, CTA Case Nos. 9124 and 9200, October 1, 2018.

In order to be entitled to a refund or tax credit of excess input VAT attributable to zero-rated or effectively zero-rate sales, the following requisites must be complied with: (a) that the taxpayer is VAT-registered; (b) that the claim for refund was filed within the prescriptive period both in the administrative and judicial levels; (c) that there must be zero-rated or effectively zero-rated sales; (d) that input taxes were incurred or paid; (e) that the input taxes due or paid were attributable to zero-rated sales or effectively zero-rated sales; and (f) that the input taxes were not applied against any output VAT liability.

In order for an export sale to qualify as zero-rated, the following conditions must be present: (a) that there was sale and actual shipment of goods from the Philippines to a foreign country; (b) that the sale was made by a VAT-registered person; (c) that the sale was paid for in acceptable foreign currency or its equivalent in goods or services; and (d) that the payment was accounted for in accordance with the rules and regulations of the BSP.

Any VAT-registered person claiming VAT zero-rated direct export sales must present at least three (3) types of documents, namely: (a) Sales Invoice, which must be registered with the BIR and must contain, among others, the word “zero-rated” and the taxpayer’s TIN-VAT number, as proof of sale of goods; (b) Export Declaration and Bill of Lading or Airway Bill as proof of actual shipment of goods from the Philippines to a foreign country; and (c) Bank Credit Advice, Certificate of Bank Remittance or any other document proving payment for the goods in acceptable foreign currency or its equivalent in goods and services. If the amount in the sales invoices is not traceable to the certification of inward remittances, the sale cannot qualify as a zero-rated sale.

Income derived from the investment of financial institutions owned and controlled by foreign governments is exempt from income tax regardless if the investment was done directly by the foreign government or through a mere custodian or an intermediary.

Commissioner of Internal Revenue v. Monetary Authority of Singapore, CTA EB No. 1740 (CTA Case No. 8973), October 17, 2018.

There is nothing in Section 32 (B) (7) (a) (ii) of the National Internal Revenue Code (“NIRC”) of 1997, as amended, which requires that the investment should be done directly by the foreign government, and not through a mere custodian or intermediary, for the income derived from the investment to be exempt from tax.

To prove that the financial institution is wholly owned and controlled by the Government of Singapore, the CTA accepted that notarized and authenticated Certificates of Residence and a notarized and authenticated copy of the Monetary Authority of Singapore Act as sufficient.

A claim for judicial refund partakes the nature of a civil case, hence, it is the party who presents the stronger and more credible evidence that will eventually win the battle.

Commissioner of Internal Revenue v. Philippine Airlines, Inc., CTA EB Case No. 1648 (CTA Case Nos. 8708 and 8770), October 18, 2018.

In order for PAL’s importations to be exempted from tax, the following conditions must be fulfilled: (a) That PAL paid its corporate income tax and VAT liabilities for the period covered by the importation; (b) That the imported articles, consisting of aircraft, engines, equipment, machinery, spare parts, commissary and catering supplies, aviation gas, fuel and oil and such other articles, must be used by PAL in its transport and non-transport operations and other activities incidental

thereto; and (c) That such imported articles must not be locally available in reasonable quantity, quality or price. The CTA *En Banc* held that the Philippine Wine Merchants Price List is a valid reference material to prove that the costs of importation of the subject articles are lower than purchasing them locally. Any tax refund anchored on the tax exemption under a special law or statute should be strictly construed against the claimant. A claim for judicial refund partakes the nature of a civil case, hence, it is the party who presents the stronger and more credible evidence that will eventually win the battle.

A holding company cannot be deemed included in “banks and other institutions” for the purpose of imposing the local business taxes.

City of Davao and Bella Linda N. Tanjili, in her official capacity as The Officer-in-Charge City Treasurer’s Office of Davao City, v. Toda Holdings, Inc., CTA EB Case No. 1683 (CTA AC No. 138), October 18, 2018.

In order for an entity to be considered as a non-bank financial intermediary, the following requirements must be met: (a) the person or entity is authorized by the BSP to perform quasi-banking functions; (b) the principal functions of said person or entity include the lending, investing or placement of funds or evidences of indebtedness or equity deposited to them, acquired by them, or otherwise coursed through them, either for their own account or for the account of others; and (c) the person or entity must perform any of the following functions on a regular and recurring, not on an isolated basis, to wit: (i) receive funds from one group of persons, irrespective of number, through traditional deposits, or issuance of debt or equity securities; and make available/lend these funds to another person or entity, and in the process acquire debt or equity securities; (ii) use principally the funds received for acquiring various types of debt or equity securities; (iii) borrow against, or lend on, or buy or sell debt or equity securities; (iv) hold assets consisting principally of debt or equity securities such as promissory notes, bills of exchange, mortgages, stocks, bonds, and commercial papers; and (v) realize regular income in the nature of, but need not be limited to, interest, discounts, capital gains, underwriting fees, guarantees, fees, commissions and services fees, principally from transactions in debt or equity securities or by being an intermediary between suppliers and users of funds. Respondent’s status as a holding company having been established, it is clear that the respondent cannot be deemed included in “banks and other financial institutions” for the purpose of imposing the local business taxes.

The judicial claim shall be filed within a period of 30 days after the receipt of the Bureau of Internal Revenue’s Decision or after the expiration of the 120-day period, whichever is sooner.

Carmen Copper Corporation v. Commissioner of Internal Revenue, CTA EB Case No. 1651 (CTA Case No. 8873), October 19, 2018.

An administrative claim for refund must be filed within the Bureau of Internal Revenue ("BIR") within two (2) years after the close of the taxable quarter when the zero-rated or effectively zero-rated sales were made. Thereafter, the taxpayer is given a 30-day period, either from the receipt of the adverse decision of the BIR or from the lapse of the 120-day period for respondent to act on the claim, within which to file its judicial claim, through a *Petition for Review* with the Court of Tax Appeals ("CTA") in Division. The judicial claim shall be filed within a period of 30 days after the receipt of the Bureau of Internal Revenue's Decision or after the expiration of the 120-day period, **whichever is sooner**. The 120+30-day prescriptive periods are both *jurisdictional* and *mandatory* for the filing of a judicial claim with the Court of Tax Appeals. Since the expiration of the 120-day period came sooner than the receipt of the BIR's decision, the 30-day period to file a judicial claim with the CTA should have been reckoned from the expiration of such 120-day period.

Delinquency interest is imposed on the delay in payment of the unpaid amount which consists of the basic tax, surcharge and deficiency interest and runs from the time prescribed for their payment until full payment of the unpaid amount.

UPS-Delbros Transport, Inc. v. Commissioner of Internal Revenue, CTA Case No. 9063, October 19, 2018.

The amount of income payments for the months of October, November, and December 2005 which were derived by the BIR from the Accounts Payable register of the taxpayer and in consultation with the taxpayer's own Finance Controller is a valid manner of assessment. This is pursuant to Section 6(B) of the NIRC of 1997 which authorizes the Commissioner to assess taxes on the bases if the *best evidence obtainable* in case of failure on the part of the taxpayer to submit the required returns, statement, records and other documents. The rule on the *best evidence obtainable* applies when (a) a tax report required by law for the purpose of assessment is not available; or (b) when the tax report is incomplete or fraudulent.

The basis of the imposition of the delinquency interest remained unchanged under Section 249(C) of the NIRC of 1997, as amended, even after the passing of the TRAIN Law. Hence, the delinquency interest is still imposed on the delay in payment of the unpaid amount which consists of the **basic tax, surcharge and deficiency interest** and runs from the time prescribed for their payment until full payment of the unpaid amount.

The TRAIN Law prescribes 12% interest, which is double the legal interest rate for loans or forbearance of money, while the old provision prescribed the rate of 20% per annum. Considering that the TRAIN law becomes effective January 1, 2018, the logical approach of applying the old rate and new rate in the computation of the delinquency interest is to impose the old rate of 20% on the unpaid amount before the effectivity of the amendment and the new rate of 12% after such effectivity.

If the taxpayer denied having received the assessment notices from the BIR, it is incumbent upon the BIR to prove by competent evidence that the notices were indeed received by the taxpayer. Without proof of receipt of the assessment notices, the conclusion is that no assessment was validly issued.

The People of the Philippines v. David De Leon and Ann Marie De Leon, CTA Case No. 0-594, October 24, 2018.

Before a taxpayer can be held liable under Section 255 of the NIRC, the prosecution must prove the following beyond reasonable doubt: (a) the accused is a person required to pay tax; (b) the accused failed to pay such tax at the time required by law; and (c) the failure to pay the tax was willful. In case of violations of Section 255, the responsible office of the corporation (e.g. President and Treasurer) should be held criminally liable.

If the taxpayer denied having received the assessment notices from the BIR, it is incumbent upon the BIR to prove by competent evidence that the notices were indeed received by the taxpayer. Without proof of receipt of the assessment notices, the conclusion is that no assessment was validly issued. Considering that there was no valid assessment, “willful failure to pay” the tax cannot be established.

An assessment is not valid if it fails to indicate a definite due date for payment by the taxpayer, which negates the BIR’s demand for payment. An assessment contains not only a computation of tax liabilities, but also a demand for payment within a prescribed period.

Grand Plaza Corporation v. Commissioner of Internal Revenue, CTA Case No. 8992, October 29, 2018.

For the CTA to acquire jurisdiction over a disputed assessment, the assessment must first be disputed by the taxpayer and ruled upon by the CIR to warrant a decision from which a petition for review may be taken to the CTA.

The term “other matters” has been ruled to include, but not limited to: (a) review of the BIR’s authority and decision to compromise; (b) prescription of the CIR’s right to collect taxes; (c) determination of the validity of a warrant of distraint and; (d) levy issued by the CIR and the validity of a waiver of the statute of limitations.

An assessment is not valid if it fails to indicate a definite due date for payment by the taxpayer, which negates the BIR’s demand for payment. In this case, the due date on the subject Final Assessment Notices was “January 00, 1900” which is not a valid date effectively negating the BIR’s demand for payment.

BIR Revenue Memorandum Circular No. 91-2018

RMC No. 91-2018 was issued by the Bureau of Internal Revenue on October 26, 2018 to address the issues being encountered by the Microfinance Non-Government Organizations (“MF-NGOs”) accredited by the Microfinance NGO-Regulatory Council (“MNRC”) in facilitating the TIN applications of their clients pursuant to Section III(7) of RMO No. 2-2018.

In order to expedite the TIN issuance for the clients of the MF-NGOs, MF-NGOs may facilitate the TIN issuance on behalf of their clients by using the BIR eRegistration System (“eREG”) as Third Party Users pursuant to RMO No. 26-2009. This RMC supplements Section IV of RMO No. 2-2018 with respect to the matrix to be used by MF-NGOs in securing TINs through the RDOs in behalf of their clients.

MF-NGOs shall ensure that their clients do not have existing TIN before they apply for TIN. MF-NGOs shall be responsible for the correctness of all the information being provided in the eREG System. Any act or omission violating any provisions of this Order or the NIRC, as amended, shall be subject to penalty imposed pursuant to related existing revenue issuances.

Only MF-NGOs accredited by MNRC shall be granted eREG System access. The MNRC shall provide the BIR with the complete list of accredited and revoked accreditation of MF-NGOs, whenever there is a newly accredited MF-NGO and/or revoked accreditation of MF-NGOs. Such list shall be submitted to the Office of the Commissioner on the 5th day of the month following the date of accreditation/revocation of such accreditation. Interested MF-NGOs are required to submit their application for system access by submitting the following requirements to the Client Support Service, Attention: Chief, Taxpayer Service Programs and Monitoring Division ("TSPMD") for proper evaluation and processing:

- a. Accomplished BIR Form No. 0044 (Annex "A");
- b. Notarized Sworn Declaration (Annex "B") Letter of Intent (LOI) duly signed by the President/Head of Office;
- c. Photocopy of Certificate of Accreditation issued by MNRC; and
- d. Non-Disclosure Agreement (Annex "C").

Thereafter, the TSPMD shall endorse the approved request to The Chief, Security Management Division (SMD). SMD shall give MF-NGOs Third Party User Access with permission of "TIN Issuance for E.O. 98" and password management. SMD shall notify authorized MF-NGOs via email of the status of system access request, copy furnished the TSPMD.

Only one user per MF-NGOs, with a valid username and password sent via email, shall be authorized to access the eREG System by accessing the BIR official website (<http://www.bir.gov.ph>), clicking on the eREG icon, and clicking on Authorized User Login found on the left portion of eRegistration Homepage. After a successful login, the authorized MF-NGOs user shall accomplish the online registration. In case the authorized user has been separated from employment or has changed work assignments, MF-NGOs shall request for cancellation/revocation of his/her account within 10 calendar days from the date of separation from service of such authorized user and enroll a new user.

The eREG System access of the MF-NGOs shall be automatically revoked by the BIR upon revocation or expiration of its accreditation issued by the MNRC, whichever comes earlier. In case of expired eREG System access, MF-NGOs may apply for the renewal of its eREG System access, provided that its accreditation is still valid or has been renewed.

To be issued a TIN, MF-NGOs shall require their clients to provide the following basic information:

- a. Taxpayer's Name;
- b. Birth date;

- c. Sex;
- d. Civil Status;
- e. Complete Residence Address;
- f. Contact Person;
- g. Contact Number;
- h. If Married, Spouse's Name and Spouse's TIN (if applicable only);
- i. For married female, Maiden Name

MF-NGOs shall require presentation of any valid government issued ID or birth certificate or Community Tax Certificate from their clients indicating the correct date of birth. Clients with similar record in the BIR database and/or without Middle Name cannot be issued a TIN thru the eREG System. However, they may be issued a TIN manually by proceeding to the concerned Revenue District Office (RDO) under Section B (4) of this Circular.

MF-NGOs shall require their clients who are engaged in business and were granted a loan amounting to P50,0000 and above to proceed to the concerned RDO having jurisdiction over the client's place of business address for business registration.

BIR Revenue Regulations No. 22-2018

RR No. 22-2018 was issued on October 17, 2018 to effectively and fully comply with the provisions on exchange of information contained in international conventions or agreements on tax matters to which the Philippines is a signatory. RR No. 22-2018 further amends Section 10 of RR No. 10-2010, as last amended by RR No. 10-2018, relative to "Notice to Taxpayers", viz:

A taxpayer shall be duly notified in writing by the Commissioner that a foreign tax authority is requesting for exchange of information held by financial institutions pursuant to an international convention or agreement on tax matters: (1) Within 60 days following the transmittal of all information requested from, and provided for by, the concerned financial institution to the requesting treaty partner; **OR** (2) In cases where notification is likely to undermine the chance of success of the investigation conducted by the requesting jurisdiction, and the requesting jurisdiction has made a substantial request for deferment of the notification based on these grounds, notice to the taxpayer must only be given after receipt of communication from the requesting jurisdiction that the investigation has already attained finality.

Executive Order No. 65

E.O. 65, published on October 31, 2018 and effective November 15, 2018, promulgated the 11th Regular Foreign Investment Negative List. Said list, which replaced the 10th Regular Foreign Investment Negative List, was promulgated to reflect the changes to List A and List B. Amendments to List A may be made at any time to reflect changes in specific laws while amendments to List B shall only be made once every two years pursuant to Section 8 of R.A. 7042 or the Foreign Investments Act of 1991.

Only the following investment areas and/or activities shall be reserved for Philippine nationals subject to exceptions and conditions:

LIST A: FOREIGN OWNERSHIP IS LIMITED BY MANDATE OF THE CONSTITUTION AND SPECIFIC LAWS		
Foreign Equity Allowed	Allowable activity	Legal Basis
No Foreign Equity	Mass media <u>Exception:</u> A. Recording; and B. Internet business	Art. XVI, Sec. 11 of the 1987 Constitution Presidential Memorandum dated May 5, 1994 DOJ Opinion No. 40 s. 1998 uses the term “Internet Business” to refer to internet access providers that merely serve as carriers for transmitting messages, rather than being the creator of messages/information.

	<p>Practice of professions including the following:</p> <p>A. Radiologic and X-ray technology;</p> <p>B. Criminology;</p> <p>C. Law; and</p> <p>D. Marine deck officers and marine engine officers</p> <p>subject to the Annex on Professions in this EO.</p> <p>Foreigners may teach at higher education levels provided the subject being taught is not a professional subject (i.e. included in a government board or bar examination).</p>	<p>Art. XII, Sec. 14 of the 1987 Constitution, Sec. 1 of RA No. 5181, Sec. 7(j) of RA No. 8981</p> <p>RA No. 7431</p> <p>RA No. 6506</p> <p>Rule 138, Sec. 2 of the Rules of Court of the Philippines</p> <p>RA No. 8292</p> <p>RA No. 8292</p>
	Retail trade enterprises with paid-up capital of less than US\$2,500,000	Sec. 5 of RA No. 8762

	Cooperatives	Ch. III, Art. 26 of RA No. 6938, as amended by Ch. II, Art. 10 of RA No. 9520
	Organization and operation of private detective, watchmen or security guards agencies	Sec. 4 of RA No. 5487
	Small-scale mining	Sec. 3 of RA No. 7076
	Utilization of marine resources in archipelagic waters, territorial sea and exclusive economic zone as well as small-scale utilization of natural resources in rivers, lakes, bays and lagoons	Art. XII, Sec. 2 of the Constitution
	Ownership, operation and management of cockpits	Sec. 5 of PD No. 449
	Manufacture, repair, stockpiling and/or distribution of nuclear weapons	Art. II, Sec. 8 of the 1987 Constitution
	Manufacture, repair, stockpiling and/or distribution of biological, chemical and radiological weapons and anti-personnel mines	Various treaties to which the Philippines is a signatory and conventions supported by the Philippines

	Manufacture of firecrackers and other pyrotechnic devices	Sec. 5 of RA No. 7183
Up to 25% Foreign Equity	Private recruitment, whether for local or overseas employment	Art. 27 of PD No. 442
	Contracts for the construction of defense-related structures	Sec. 1 of Commonwealth Act No. 541
Up to 30% Foreign Equity	Advertising	Art. XVI, Sec. 11 of the 1987 Constitution
Up to 40% Foreign Equity	<p>Subject to applicable regulatory frameworks, contracts for the construction and repair of locally-funded public works.</p> <p><u>Exceptions:</u></p> <p>A. Infrastructure/ development projects covered in RA No. 7718; and</p> <p>B. Projects which are foreign-funded or assisted and required to undergo international competitive bidding under Sec. 2(a) of RA No. 7718</p>	Sec. 1 of Commonwealth No. 541, Letter of Instruction No. 630

	Exploration, development, and utilization of natural resources	Art. XII, Sec. 2 of the 1987 Constitution
	Ownership of private lands	Art. XII, Sec. 7 of the 1987 Constitution; Sec. 22 of CA No. 141; Sec. 4 of RA No. 9182
	<p>Operation of public utilities</p> <p>Except power generation and the supply of electricity to the contestable market and such other like businesses or services not covered by the definition of public utilities</p>	<p>Art. XII, Sec. 11 of the 1987 Constitution; Sec. 16 of CA No. 146; Sec. 2(a) of RA No. 7718</p> <p>Sec. 6 and Sec. 29, respectively, of RA No. 9136</p>
	<p>Educational institutions other than those established by religious groups and mission boards, for foreign diplomatic personnel and their dependents and other foreign temporary residents</p> <p>Short-term high-level skills development that do not form part of the formal education system</p>	<p>Art. XIV, Sec. 4 of the Constitution</p> <p>Sec. 20 of BP No. 232 (1982)</p>

	Culture, production, milling, processing, trading except retailing of rice and corn and acquiring, by barter, purchase or otherwise, rice and corn and the by-products thereof	Sec. 5 of PD No. 194
	Contracts for the supply of materials, goods and commodities to government-owned or controlled corporation, company, agency or municipal corporation	Sec. 1 of RA No. 5183
	Operation of deep sea commercial fishing vessels	Sec. 27 of RA No. 8550 as amended by RA No. 10654
	Ownership of condominium units	Sec. 5 of RA No. 4726
	Private radio communications network	Art. XII, Sec. 11 of the Constitution, NTC Memorandum Circular No. 10-8-91
<p style="text-align: center;">LIST B:</p> <p style="text-align: center;">FOREIGN OWNERSHIP IS LIMITED FOR REASONS OF SECURITY, DEFENSE, RISK TO HEALTH AND MORALS AND PROTECTION OF SMALL AND MEDIUM SCALE ENTERPRISES</p>		
Foreign Equity Allowed	Allowable activity	Legal Basis

<p>Up to 40% Foreign Equity</p>	<p>Manufacture, repair, storage, and/or distribution of products and/or ingredients requiring PNP clearance:</p> <ul style="list-style-type: none"> a. Firearms (handguns to shotguns), parts of firearms and ammunition therefor, instruments or implements used or intended to be used in the manufacture of firearms; b. Gunpowder; c. Dynamite; d. Blasting supplies; e. Ingredients listed in the EO used in making explosives; f. Telescopic sights, sniper scope and other similar devices. <p>However, the manufacture or repair of these items may be authorized by the Chief of the PNP to non-Philippine nationals; Provided that a substantial percentage of output, as determined by the said agency, is exported. Provided further that the extent of foreign equity ownership allowed shall be specified in the said authority/clearance</p>	<p>RA No. 7042 as amended by RA No. 8179</p>
	<p>Manufacture, repair, storage and/or distribution of products requiring DND clearance. However, the manufacture or repair of the</p>	<p>RA No. 7042 as amended by RA No. 8179</p>

	listed items may be authorized by the Secretary of National Defense to non-Philippine nationals; Provided that a substantial percentage of output, as determined by the said agency, is exported. Provided further that the extent of foreign equity ownership allowed shall be specified in the said authority/clearance	
	Manufacture and distribution of dangerous drugs	RA No. 7042 as amended by RA No. 8179
	Sauna and steam bathhouses, massage clinics and other like activities regulated by law because of risks posed to public health and morals, except wellness centers	RA No. 7042 as amended by RA No. 8179
	All forms of gambling except those covered by investment agreements with PAGCOR	RA No. 7042 as amended by RA No. 8179; PD No. 1869 as amended by RA No. 9487
	Domestic market enterprises with paid-in equity capital of less than the equivalent of US\$200,000	RA No. 7042 as amended by RA No. 8179
	Domestic market enterprises which involve advanced technology or employ at least fifty (50) direct employees	RA No. 7042 as amended by RA No. 8179

	with paid-in equity capital of less than the equivalent of US\$100,000	
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ANNEX ON PROFESSIONS			
ANNEX A:		ANNEX B:	
FOREIGNERS ARE ALLOWED TO PRACTICE THE FOLLOWING PROFESSIONS IN THE PHILIPPINES PROVIDED THAT THEIR HOME COUNTRY ALLOWS FILIPINOS TO BE ADMITTED TO THE PRACTICE OF THESE PROFESSIONS		CORPORATE PRACTICE IS ALLOWED IN THE FOLLOWING PROFESSIONS SUBJECT TO THE REQUIREMENTS AND CONDITIONS UNDER THE PERTINENT PROFESSIONAL REGULATORY LAW	
Profession	Legal Basis	Profession	Legal Basis
Accountancy	Sec. 34, RA No. 9298	Aeronautical engineering	Section 28, PD No. 1570
Aeronautical engineering	Section 14, PD No. 1570	Agricultural and biosystems engineering	Section 29, RA No. 10915
Agricultural and biosystems engineering	Sections 15 and 31, RA No. 10915	Architecture	Section 37, RA No. 9266
Architecture	Sections 13 and 27, RA No. 9266	Chemistry	Section 35, RA No. 10657
Chemical Engineering	Section 30, RA No. 9297	Electronics Engineering	Section 28, RA No. 9292
Chemistry	Sections 16, 18 and 34, RA No. 10657	Environmental Planning	Section 25, RA No. 10587

Civil engineering	Section 25, RA No. 544, as amended	Forestry	Section 25, RA No. 10690
Customs brokers	Section 25, RA No. 9280	Guidance and counseling	Section 27, RA No. 9258
Dentistry	Sections 14 and 31, RA No. 9484	Interior design	Section 26, RA No. 10350
Electrical engineering	Section 38, RA No. 7920	Landscape architecture	Section 26, RA No. 9053
Electronics engineering	Sections 13 and 33, RA No. 9292	Naval architecture	Section 30(g), RA No. 10698
Electronics technician	Sections 13 and 33, RA No. 9292	Psychology	Section 33, RA No. 10029
Environmental planning	Sections 18 and 28, RA No. 10587	Real estate service	Section 32, RA No. 9646
Fisheries	Section 27, PRC Resolution No. 2000-664	Sanitary engineering	Section 30, RA No. 1364
Forestry	Sections 14 and 27, RA No. 8560	Social work	Section 1(c), RA No. 4373 as amended
Geodetic engineering	Section 26, RA No. 8560		
Geology	Sections 17 and 33, RA No. 10166		
Guidance and counseling	Sections 13 and 29, RA No. 9258		
Interior design	Sections 15 and 29, RA No. 10350		
Landscape architecture	Sections 13 and 29, RA No. 9053		

Librarianship	Sections 15 and 28, RA No. 9246	
Master plumbing	Section 21, RA No. 1378	
Mechanical engineering	Section 39, RA No. 8495	
Medical technology	Section 27, RA No. 5527, as amended	
Medicine	Section 9, RA No. 2382 as amended	
Metallurgical engineering	Sections 17 and 34, RA No. 10688	
Midwifery	Section 22, RA No. 7392	
Mining engineering	Sections 15, 16 and 28 of RA No. 4274	
Naval architecture	Sections 13 and 31 of RA No. 10698	
Nursing	Sections 13 and 20, RA No. 9173	
Nutrition and dietetics	Sections 15 and 31, RA No. 10862	
Optometry	Section 34, RA No. 8050	
Pharmacy	Sections 14 and 21 of RA No. 10918	

Physical and occupational therapy	Sections 15 and 21, RA No. 5680	
Psychology	Sections 12, 13 and 24 of RA No. 10029	
Real estate service	Section 24, RA No. 9646	
Respiratory therapy	Sections 13 and 34, RA No. 10024	
Sanitary engineering	Section 32, RA No. 1364	
Social work	Section 18, RA No. 4373 as amended	
Teaching at elementary and secondary levels	Sections 15 and 24, RA No. 7836 as amended	
Veterinary medicine	Sections 15 and 31 of RA No. 9268	
Other professions as may be provided by law or by treaty where the Philippines is a party		



**TOWARDS a
MEANINGFUL
ADVOCACY for
PROGRESS**

TAX MANAGEMENT ASSOCIATION OF THE PHILIPPINES 2018