



Republic of the Philippines
DEPARTMENT OF FINANCE

DOF-LOCAL FINANCE CIRCULAR NO. 6-94
October 21, 1994

TO : All Provincial, City and Municipal Treasurers and Others Concerned.

SUBJECT : Issuance of Professional Tax Receipts (PTR) to Registered Professionals under the Supervision of the Professional Regulations Commission.

The Chairman of the Professional Regulation Commission (PRC) in his letter dated September 22, 1994 is requesting the Department of Finance to prepare a Circular directing all local treasurers not to issue privilege tax receipts (PTR) to registered professionals under the supervision of the PRC unless they present valid professional licenses issued by the Commission in line with its Resolution No. 187, series of 1991.

In view hereof, Provincial, City and Municipal Treasurers are hereby directed to require from professionals who fall under the supervision of the PRC to present their current year annual registration cards or their valid professional licenses before accepting payment of their professional tax for the current year, attention being invited to the 2nd paragraph of Article 228(f) of the Implementation Rules and Regulations (IRR) of the Code, quoted hereunder:

"For the purpose, of collecting the tax, the provincial treasurer or his duly authorized representative shall require from such professionals their current year annual registration cards issued by competent authority before accepting payment of their professional tax for the current year. x x x"

Strict compliance hereto is hereby enjoined.

By Authority of the Secretary:

(SGD.) **JUANITA D. AMATONG**
Undersecretary