

ALL REGISTERED PROFESSIONALS MUST PRESENT THEIR PROFESSIONAL LICENSE CARD WHEN PAYING THEIR PROFESSIONAL TAX

PRC MEMORANDUM CIRCULAR NO. 05, June 29, 1992

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Under Sec. 3 of R.A. No. 6511 all registered professionals are issued Professional License Card with a 3 year validity upon the payment of the required annual registration fees, and those who fail to pay said fees for five continuous years shall be suspended from the practice of his profession. Said law also provides that all registered professionals shall present their professional license card to the collection agent of the government when paying their professional tax and the registration number, date of issuance of their license shall be indicated on the official receipt as evidence that the payor is authorized by law to practice the profession.

In compliance to the requirements of R.A. No. 6511 and to assure that the professional paying the professional tax is authorized by law to practice his or her profession, all provincial, City and Municipal treasurers are enjoined to require all professionals licensed by this Commission when paying their professional tax and other obligations to the government to present their professional license card before they are issued their privilege tax receipt.

Your cooperation on this matter will be highly appreciated.

Adopted: 29 June 1992

(SGD.) HERMOGENES P. POBRE
Commissioner

(SGD.) MARIANO A. MENDIETA
Associate Commissioner

(SGD.) ARMANDO C. PASCUAL
Associate Commissioner

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