

COMPLIANCE WITH RA 7716 OTHERWISE KNOWN AS THE EXPANDED VAT LAW

IC CIRCULAR LETTER NO. 4-96, February 09, 1996

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Revenue Regulations 7-95 issued in regard to the Expanded VAT Law specifies non-life insurance, except crop insurance, but including surety, fidelity and bonding as among the service transactions covered under the value added taxation (VAT) system. In view thereof, all concerned are hereby enjoined to follow strictly the rules and regulations pertinent to the proper implementation of the VAT system in the non-life insurance business.

This Circular takes effect immediately.

Adopted: 09 Feb. 1996

(SGD.) EDUARDO T. MALINIS
Insurance Commissioner

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