NATIONAL ADMINISTRATIVE REGISTER · JANUARY 31, 2006

VAT RATE ON COMPUTER FEES

LTO MEMORANDUM CIRCULAR NO. 676-2006, January 31, 2006

Read online (full-text search, related cases, audio case brief): https://batas.org/library/9aa3a0f080c1/

In compliance with the provision of the eVAT Law, the VAT rate on computer fees is hereby raised from 10% to 12% and effective February 1, 2006 following the table shown below, to wit:

Computer Fee 12% VAT Total

MVRS P120.00 P14.40 P134.40

MAIDRS

Stock Reporting P120.00 P14.40 P134.40

Special Reporting P120.00 P14.40 P134.40

DLS P 48.00 P 5.76 P 53.76

ADLES P 48.00 P 5.76 P 53.76

LETAS P 48.00 P 5.76 P 53.76

In this connection, you are hereby informed that implementation of the above-mentioned VAT rates for the computer fees of the LTO-IT system will take effect February 1, 2006.

All orders/memoranda in conflict herewith are deemed superseded.

For strict compliance.

Adopted: 31 Jan. 2006

(SGD.) ANNELI R. LONTOC
Assistant Secretary

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