

ACCEPTANCE OF MEDICAL CERTIFICATES ISSUED BY GOVERNMENT PHYSICIANS EVEN WITHOUT PROFESSIONAL TAX RECEIPT (PTR)

LTO MEMORANDUM CIRCULAR NO. ACL-2009-1183, July 16, 2009

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/9aa5659121c7/>

Pursuant to 1991 Local Government Code of the Philippines, particularly Section 139 Section d, provides as follows:

Section 139 (d) The professional tax shall be payable annually, on or before the thirty-first (31st) day of January. Any person first beginning to practice a profession after the month of January must, however, pay the full tax before engaging therein. A line of profession does not become exempt even if conducted with some other profession for which the tax has been paid. Professionals exclusively employed in the government shall be exempt from the payment of this tax.

In this regard, the Chief of LTO Licensing Centers and District Offices shall accept the medical certificates issued by government physicians even without the Professional Tax Receipt (PTR).

All orders and memoranda in conflict herewith are hereby deemed superseded.

For guidance and strict compliance.

Adopted: 16 July 2009

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