

QUARTERLY SUBMISSION OF PROOF OF PAYMENT OF TAXES

MIA FLAG STATE ADMINISTRATION ADVISORY NO. 63, October 13, 2004

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/9cfd1d52b3ee/>

In support of the program of President Gloria Macapagal Arroyo in achieving a balanced budget through, among others, the intensified tax collection efforts of the Bureau of Internal Revenue, all shipping companies and operators engaged in the domestic trade are hereby directed to submit to the MARINA Central Office or in any of its Regional Offices, proof of payment of all taxes due for the first, second, and third quarters of 2004 not later than 29 October 2004.

For the fourth quarter of 2004 and every quarter thereafter, proof of payment of all taxes due must be submitted to this Authority not later than thirty days after the end of each quarter.

The deadline for submission to this Authority of the proof of payment of the 4.5% withholding tax on gross bareboat charter hire shall remain to be due and payable not later than 15 days after each month of payment.

This Advisory shall take effect immediately following its publication once in a newspaper of general circulation.

Adopted: 13 Oct. 2004

(SGD.) VICENTE T. SUAZO, JR.
Administrator

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.