

IMPLEMENTING SECTION 5 OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE TAX REFORM ACT OF 1997, AND OTHER PERTINENT PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, IMP...

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SECTION 1. Scope . — Pursuant to the provisions of Sections 244 and 108 of the National Internal Revenue Code of 1997, in relation to Section 17 of Republic Act No. 7716, as amended by Section 11 of Republic Act 8241, these Regulations are hereby promulgated to govern the imposition of value-added tax on sale of services by persons engaged in the practice of profession or calling and professional services rendered by general professional partnerships; services rendered by actors, actresses, talents, singers and emcees, radio and television broadcasters and choreographers; musical, radio, movie, television and stage directors; and professional athletes.

SECTION 2. Coverage . — Beginning January 1, 2000, general professional partnerships, professionals and persons described above shall be governed by the provisions of Revenue Regulation No. 7-95, as amended, otherwise known as the "Consolidated Value-Added Tax Regulations". Provided, however, that for purposes of these Regulations, a professional partnership shall be treated as a separate and distinct taxable person from the individual partners composing the partnership. Provided, further, that all gross receipts from sales of services rendered by the partners for and in the name of the partnership shall entirely be taxable against the partnership. Provide, finally, that sales of services made by any of the partners thereof in his personal and individual capacity shall not be attributed to the partnership but shall rather be taxable against such partner in his individual capacity.

SECTION 3. Repealing Clause . — Any revenue issuance inconsistent herewith is hereby amended, revoked, modified or repealed accordingly.

SECTION 4. Effectivity Clause . — These Regulations shall take effect beginning January 1, 2000.

Adopted: 27 Dec. 1999

(SGD.) SOLOMON S. CUA

Undersecretary of Finance

Officer in Charge

Recommending Approval:

(SGD.) BEETHOVEN L. RUALO

Commissioner of Internal Revenue

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