REPUBLIKA NG PILIPINAS
KAGAWARAN NG PANANALAPI
KAWANIHAN NG RENTAS INTERNAS
Quezon City

March 22, 2007

REVENUE MEMORANDUM CIRCULAR NO. 33 - 2007

SUBJECT : Publishing the full text of PhilHealth Circular No. 24-2005, on the Issuance of Official Receipts for PhilHealth Reimbursements

TO : All Internal Revenue Officials, Employees and Others Concerned

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For the information and guidance of all internal revenue officials, employees and others concerned, quoted hereunder is the full text of PhilHealth Circular No. 24-2005, dated Sept. 15, 2005, requiring accredited health care facilities and providers to issue official receipts for PhilHealth reimbursements:

"PHILHEALTH CIRCULAR
No. 24, s-2005

TO : **ACCREDITED HEALTH CARE PROVIDERS AND ALL CONCERNED**

SUBJECT: **Issuance of Official Receipts for PhilHealth Reimbursements**

In consonance with PhilHealth reconciliation efforts and in compliance with Sec. 237, Chapter II of the National Internal Revenue Code of the Bureau of Internal Revenue, accredited health care facilities and providers are strictly required to issue PhilHealth with official receipts (O.R.s) of their Medicare reimbursements effective October 1, 2005.

MODE REIMBURSED BY PHILHEALTH	PRESCRIBED MODE OF ISSUANCE OF O.R. TO PHILHEALTH
• Check payment received through mail	Send through mail/submit personally/ have it hand-carried by authorized representative
• Check payment picked-up by authorized representatives from PhilHealth Office	May initially issue provisional receipt (P.R.) and, later, issue corresponding O.R. upon pick-up of succeeding checks. Both O.R./P.R. should indicate the check number/s, date and the corresponding amount/s received.

• Professional Fee (PF) paid through Auto credit System	Await receipt of Professional Fee Payment Notice (PFPN) from PhilHealth. Thereafter, submit O.R. as mentioned above, indicating the amount and the date it was credited. For verification, physicians are advised to confirm their balances with Landbank through Express Net ATMs regularly.
Note: For government health care facilities, the Republic of the Philippines O.R. (Accountable Form No. 51) should be issued.	

All O.R.s must be submitted to PhilHealth within 30 working days from receipt of payment/reimbursement by accredited health care providers. For O.R.s submitted through mail, the date of reckoning shall be the date stamped as received by the post office. A system shall be instituted/installed at PhilHealth Regional Offices and Service Offices to monitor compliance herewith which may affect future reimbursements from the Corporation.

For strict compliance.

(Signed)
LORNA O. FAJARDO
Officer-in-charge
Office of the President and CEO"

Date signed: 9/15/05"

All concerned are hereby enjoined to be guided accordingly and give this circular as wide a publicity as possible.

(Original Signed)
JOSE MARIO C. BUÑAG
Commissioner of Internal Revenue

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