REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**
Quezon City

BUREAU OF INTERNAL REVENUE
RECORDS MGT. DIVISION
SEP 26 2017
of 10:20am
RECEIVED

August 25, 2017

**REVENUE MEMORANDUM CIRCULAR NO. 78-2017**

**SUBJECT:** **Publishing the Full Text of Republic Act No. 10932, Entitled "AN ACT STRENGTHENING THE ANTI-HOSPITAL DEPOSIT LAW BY INCREASING THE PENALTIES FOR THE REFUSAL OF HOSPITALS AND MEDICAL CLINICS TO ADMINISTER APPROPRIATE INITIAL MEDICAL TREATMENT AND SUPPORT IN EMERGENCY OR SERIOUS CASES, AMENDING FOR THE PURPOSE BATAS PAMBANSA BILANG 702, OTHERWISE KNOWN AS "AN ACT PROHIBITING THE DEMAND OF DEPOSITS OR ADVANCE PAYMENTS FOR THE CONFINEMENT OR TREATMENT OF PATIENTS IN HOSPITALS AND MEDICAL CLINICS IN CERTAIN CASES", AS AMENDED BY REPUBLIC ACT NO. 8344, AND FOR OTHER PURPOSES"**

**TO :** **All Internal Revenue Officials, Employees and Others Concerned**

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For the information and guidance of all internal revenue officials and others concerned, attached is the letter dated August 4, 2017 from Atty. Concepcion Zeny E. Ferrolino-Enad, Director III of Malacañang Records Office and a certified copy of Republic Act No. 10932, entitled "AN ACT STRENGTHENING THE ANTI-HOSPITAL DEPOSIT LAW BY INCREASING THE PENALTIES FOR THE REFUSAL OF HOSPITALS AND MEDICAL CLINICS TO ADMINISTER APPROPRIATE INITIAL MEDICAL TREATMENT AND SUPPORT IN EMERGENCY OR SERIOUS CASES, AMENDING FOR THE PURPOSE BATAS PAMBANSA BILANG 702, OTHERWISE KNOWN AS "AN ACT PROHIBITING THE DEMAND OF DEPOSITS OR ADVANCE PAYMENTS FOR THE CONFINEMENT OR TREATMENT OF PATIENTS IN HOSPITALS AND MEDICAL CLINICS IN CERTAIN CASES", AS AMENDED BY REPUBLIC ACT NO. 8344, AND FOR OTHER PURPOSES".

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

**CAESAR R. DULAY**
Commissioner of Internal Revenue

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