



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

April 22, 2010

REVENUE MEMORANDUM CIRCULAR NO 35-2010

SUBJECT: Publishing the full text of the Memorandum of Agreement between the Bureau of Internal Revenue and Philippine-Chinese Charitable Association (Owner and Operator of the Chinese General Hospital and Medical Center)

TO : All Internal Revenue Officers and Others Concerned

For the information and guidance of all concerned, quoted hereunder is the full text of the Memorandum of Agreement (MOA) between the Bureau of Internal Revenue and Philippine-Chinese Charitable Association-Owner and Operator of the Chinese General Hospital and Medical Center signed on April 21, 2010 at the 10th Floor, Training Room, BIR, National Office, Diliman, Quezon City. This can serve as the model for the Regional Offices to use in initiating similar arrangement with the private sector in their jurisdiction.

"MEMORANDUM OF AGREEMENT

KNOW ALL MEN AND WOMEN BY THESE PRESENTS:

This Memorandum of Agreement, made and entered into this 21st day of April 2010 at the City of Manila, Philippines, by and between-

The **BUREAU OF INTERNAL REVENUE**, composed of all its employees under the Organizational Structure defined in E.O. 175 and E.O. 306, with office at BIR Road Diliman Quezon City, represented herein by its Commissioner **MR. JOEL L. TAN-TORRES** herein referred to as the "**FIRST PARTY**",

-and-

The **PHILIPPINE-CHINESE CHARITABLE ASSOCIATION, INC.**, a non-government organization formed principally for charitable purposes with principal office address at 1126 Soler Street, Binondo, Manila, owner and operator of the **CHINESE GENERAL HOSPITAL AND MEDICAL CENTER** situated at 286 Blumentritt St., Sta. Cruz, Manila, represented by its Chairman of the Board, **MR. FLORANTE DY** and President, **HON. JAMES G. DY, Ph.D.** herein referred to as "**SECOND PARTY**",

WITNESSETH: That -

WHEREAS, FIRST PARTY, in its desire to provide a prompt and efficient delivery of service to the public and consistent with its People Wellness Program of providing adequate medical services to insure the health, welfare and safety of its officials and employees nationwide.

WHEREAS, SECOND PARTY, in its desire to pursue its charitable projects is offering its medical facilities through its owned Chinese General Hospital and Medical Center situated at 286 Blumentritt St., Sta. Cruz, Manila, equipped with complete medical facilities.

NOW THEREFORE, for and in consideration of the above premises, and their mutual covenants herein after set forth, the Parties hereto agree, as they have agreed on the following;

UNDERTAKING OF THE BIR

In the event of emergency cases and hospital confinement at anytime of the day or night involving the officials or members of the **FIRST PARTY**, it is sufficient that the official or member of the **FIRST PARTY** present and submit to the **SECOND PARTY** the following:

1. A BIR Identification Card (ID) or in the absence thereof, a certification duly signed by the Commissioner of Internal Revenue or by the Deputy Commissioner for Resource Management Group that the patient is an official employee of the "FIRST PARTY".

2. A written request referral duly signed by the Commissioner of Internal Revenue or by the Deputy Commissioner for Resource Management Group certified and/or noted by the Head of the Medical and Dental Division to extend the benefits described in this Memorandum of Agreement to the patient."

UNDERTAKING OF THE SECOND PARTY

The **SECOND PARTY** shall provide diagnosis and treatment to any official or member of the **FIRST PARTY** including major operation/surgeries, offering **FIFTY PERCENT (50%) discount** from charges on room occupancy, and **THIRTY PERCENT (30%) discount** on laboratory, pulmonary and x-ray services upon presentation of proof that the patient is an official/member of the **FIRST PARTY**.

TERM

This Memorandum of Agreement shall take effect upon signing of both parties and shall be valid for a period of one (1) year subject to renewal thirty (30) days before its expiration as may be agreed upon by both parties.

IN WITNESS WHEREOF, the parties have hereunto affixed their signatures this April 21, 2010 at City of Manila, Philippines.

BUREAU OF INTERNAL REVENUE

By:

(Original Signed)
JOEL L. TAN-TORRES
Commissioner

PHILIPPINE-CHINESE CHARITABLE ASSOCIATION, INC.
owner and operator of **CHINESE GENERAL HOSPITAL AND MEDICAL CENTER**

By:

(Original Signed)
MR. FLORANTE DY
Chairman of the Board

(Original Signed)
HON. JAMES G. DY, Ph.D.
President"

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)
JOEL L. TAN-TORRES
Commissioner of Internal Revenue