



DEPARTMENT OF EDUCATION
Region X – Northern Mindanao
DIVISION OF MALAYBALAY CITY
Corner Don Carlos-Guingona St., City of Malaybalay



202
DepEd-MALAYBALAY CITY DIVISION

October 13, 2014

DIVISION MEMORANDUM

No. 292, s. 2014

RELEASED

Date: 10/13/14 Time: 8:00 AM
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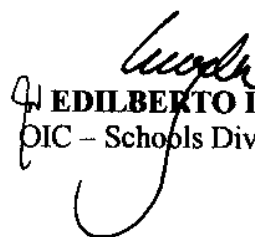
To: Public Schools District Supervisors
Elementary and Secondary Public School Administrators
Division Personnel
All concerned

SUBJECT: Withholding of Tax

With the recent issuance of Notice of Disallowance by the Commission on Audit for the Non-Withholding of Tax, you are hereby informed that Government Money Payments (GMP) shall be subject to withholding tax. Government purchases from VAT and Non-VAT registered supplier of goods and/or services is governed by RA No. 1051 on the withholding of percentage tax and RR No. 16-2005 on the withholding of the 5% Final VAT. The application of the said provisions should be synchronized with the provisions of RR No. 2-98 on the withholding of income tax of 1% on purchase of goods and 2% on purchase of services.

For easy reference, you may download the Disbursement Forms available in our Division Website for the automatic computation of Withholding Tax (WHT).

Widest dissemination and compliance of all concerned to this memorandum is desired.


EDILBERTO L. OPLENARIA
DIC – Schools Division Superintendent