

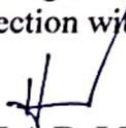


Republic of the Philippines
Department of Education
Region VIII
DIVISION OF TACLOBAN CITY
Tacloban City

Division Memorandum No. 204
Series of 2023

TO: All Non-Implementing Units School Heads
All Non-Implementing Units Bookkeeper

SUBJECT: Withholding of Taxes on Purchases of Good/Services and other Payments Made
in Connection with the operations at the School Level

From :  **JUDELLA R. LUMPAS, Ed.D. CESO VI**
Schools Division Superintendent *J. Lumps*
This Division

Date: April 18, 2023

1. In compliance to Revenue Regulation No. 2-98 Sec. 2.57.3 dated April 17, 1998, purchases of goods and services and other payments made at the school level **will be subject to deduction and withholding of taxes.**
2. Specific tax rates for your payments on goods and services for your operations at the school level is hereto attached.
3. You are advise to seek the assistance of your school bookkeeper on this matter.
4. For your guidance and compliance.



SERVICES			
VARIABLE		TAX RATE	
INTERNET	PLDT	5%	2%
	STRATA	5%	2%
CABLE	FIL PRODUCTS	5%	2%
CATERING	JANIKKA	5%	2%
NON-VARIABLE/PERCENTAGE TAX		TAX RATE	
CATERING	TEHTIYA MARINA	1%	
REPAIRS	C-Cool Ref	1%	

GOODS			
VARIABLE		TAX RATE	
OFFICE SUPPLIES	LEYTE PAPERWORLD	5%	1%
OFFICE SUPPLIES	EDS	5%	1%
OFFICE SUPPLIES	cua's trophies	5%	1%
PHOTO COPIER	BXU	5%	1%
NON-VARIABLE/PERCENTAGE TAX		TAX RATE	
OFFICE SUPPLIES	KENCHES	1%	
MATERIALS	SRF Auto Parts	1%	

ELECTRICITY	LEYECO II	
	TAXABLE:	
	DISTRIBUTION SYSTEM CHARGE	XX
	RETAIL END USER	XX
	RETAIL CUSTOMER	XX
	LIFELINE SUBSIDY	XX
		XX
	*5%	
TAX	XX	

Note: to ensure if the supplier in a VAT Registered or Non Vat Registered, kindly ask the supplier.