

MAKATI COMMERCIAL ESTATE ASSOCIATION  
MACEA Compound, Amorsolo cor Tindalo St.  
Makati, Metro Manila

21 July 1987

MEMORANDUM CIRCULAR 87-02

Building Owners/Administrators Concerned

Subject: 1% Withholding Tax on Garbage Dues

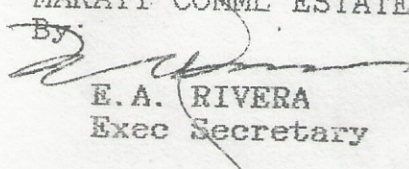
Our Auditors have observed that some members are deducting the 1% withholding tax from the garbage fees being remitted to the Association office.

Inasmuch as the Association office is already deducting said withholding tax from the payments to the garbage contractors, Building Administrations who make subject deductions are advised to discontinue the practice and to remit garbage fees in full. This is to prevent double deduction being effected in some cases.

Please be advised accordingly.

MAKATI COMML ESTATE ASSN

By:

  
E.A. RIVERA  
Exec Secretary

Copies:

Atty Luciano E. Salazar, President  
S G V & Co., Auditors