



MAKATI CENTRAL ESTATE ASSOCIATION, INC.

MaCEA Building, Legazpi cor. V. A. Rufino Sts., Legazpi Village, Makati City
Tel. No.: 81-MaCEA (62232), 0917-1111548, 7752-7929, 7753-5004, 7753-5006 & 7753-5012
Email: macea@macea.com.ph

October 6, 2025

FINANCE ADVISORY 2025-0002

FOR : ALL MEMBERS/BUILDING ADMINISTRATORS

RE : MACEA ACCOUNTING SYSTEM TRANSITION UPDATES AND COLLECTION OPTIONS

Dear Members,

MACEA transitioned to a **Computerized Accounting System (CAS)** effective **January 1, 2024**.

Effective **April 27, 2024**, the Bureau of Internal Revenue (BIR) implemented the **Ease of Paying Taxes (EOPT) Act**, formally known as **Republic Act No. 11976**. One of its most significant reforms is the **reclassification of the invoice as the primary document** for both **sales of goods and services**.

What Changed?

- **Before EOPT:**
 - **Sales of services** → Official Receipt (OR)
 - Invoice was considered secondary for services.
- **After EOPT (RR No. 7-2024, amended by RR No. 11-2024):**
 - **Invoice is now the primary document** for *all* sales transactions—goods *and* services.

As stated in our **Finance Advisory dated June 10, 2025**, we would like to reiterate the following:

*“Due to ongoing technical concerns with our current system provider, it is unlikely that we will meet the deadline for the necessary system enhancements. **Revenue Regulation (RR) No. 11-2024** clearly states that penalties will be imposed for non-compliance. To mitigate exposure and ensure adherence to the **Ease of Paying Taxes***

We are pleased to inform you that on **June 16, 2025**, MACEA successfully secured an **Acknowledgement Certificate (AC)** from the Bureau of Internal Revenue (BIR) for our **Computerized Books of Accounts (CBA)**.

Following this approval, we immediately transitioned from our previous **Computerized Accounting System (CAS)** to the CBA framework to ensure full compliance with the requirements of **Revenue Regulation No. 11-2024** and the **Ease of Paying Taxes (EOPT) Act**.

This strategic move was made to:

- Mitigate exposure to penalties for non-compliance
- Align with the June 30, 2025 EOPT deadline
- Streamline our financial reporting and documentation processes

For months covering June 15 – September 30, 2025, MACEA Finance Team started the transition and catch-up. This involves the following processes:

1. Billing recording in the system.
2. Preparation of Service Invoices (Feb 2025 Onward)
3. Preparation of collection receipts.
4. Distribution of Billings
5. Distribution of Collection Receipts.

As of today, we would like to inform you that MACEA is currently in the process of completing our catch-up activities related to billing and documentation, covering the period from **February 2025 to present**.

We sincerely apologize for any inconvenience this may have caused and we kindly request your understanding and continued support as we work toward normalizing our processes.

In light of our ongoing catch-up activities and to help us facilitate transactions during this transition, we respectfully request your office to avail of the following payment options:

1. Onsite Payment

You may pay directly at our office located at:

MACEA Building, Legazpi corner V. A. Rufino Streets, Legazpi Village, Makati City

Office hours: **Monday to Friday 8:00 am to 5:00pm**

2. Bank Deposit / Online Transfer

Please follow the steps below to complete your payment via bank deposit:

Step 1: Make your payment using the bank details provided below:

- **Bank Name:** BANK OF THE PHILIPPINE ISLAND (BPI)
- **Account Name:** MAKATI CENTRAL ESTATE ASSOCIATION, INC.
- **Account Number:** 3021002509

Step 2: Email the following documents to accountingassistant@macea.com; guiban.mimi@macea.com.ph; delacruz.tin@macea.com.ph

- With Subject: Payment for Invoice (Indicate the Billing Invoice Number-BI#); Company or Building Name of the Payor
- A copy of the **validated deposit slip**
- A copy of your **BIR Form 2307 (Certificate of Tax Withheld)**

***The sender will be notified once the Collection Receipt is ready for pickup.*

3. Check Pick-Up Service

We offer check pick-up every **3rd and 4th Wednesday of the month**. To facilitate this option, please follow the steps below:

Step 1: Take a clear photo of the following documents:

- The **check**
- Your **BIR Form 2307 (Certificate of Tax Withheld)**

Step 2: Email the following to accountingassistant@macea.com; quiban.mimi@macea.com.ph; delacruz.tin@macea.com.ph :

- With Subject: Payment for Invoice (Indicate the Billing Invoice Number -BI#) / Company or Building Name
- The **photo of the check and Form 2307**

Important Payment Guidelines: Please take note of the following requirements when processing payments to MACEA:

1. All checks must be made payable to: **MAKATI CENTRAL ESTATE ASSOCIATION, INC.**
2. **Creditable Withholding Tax (BIR Form 2307) Details**
 - a. **Payee Name:** MAKATI CENTRAL ESTATE ASSOCIATION, INC.
 - b. **Address:** MACEA Building, Legazpi corner V. A. Rufino Streets, Legazpi Village, Makati City
 - c. **TIN:** 000-473-917-000
3. Payment should be equal to:
 - a. Billing Invoice = Check + BIR Form 2307
 - b. Billing Invoice = Check

Please follow the applicable option based on your company's withholding tax obligations.

We will continue to send updates on the status of our migration. We hope this advisory clarifies your concerns. Should you have further inquiries, please contact us at: **0917-1111548, 7752-7929, 7753-5006, 7753-5012** macea@macea.com.ph

Thank you for your understanding and support.

Warm regards,


ROCHELLE A. LONTIONG
Finance Manager


PAUL GETTY E. GRANADA
General Manager