

**[BIR REVENUE MEMORANDUM CIRCULAR NO. 30-
2010, March 26, 2010]**

**VALUE-ADDED TAX ON TOLLS FEES PAID BY PRIVATE MOTOR
VEHICLES**

This Circular is being issued as a clarification of Revenue Memorandum Circular (RMC) No. 72-2009 (dated 21 December 2009), which reiterated the imposition of the Value-Added Tax (VAT) on Tollway Operators.

As stated in RMC No. 52-2005, and reiterated in RMC No. 72-2009, tollway operators are subject to VAT in accordance with Section 108 of the National Internal Revenue Code of 1997 (as amended).

However, in order to mitigate the impact such imposition of the VAT may have, if any, on the riding public, a transition period shall be observed in the implementation of the aforesaid Circulars.

In this regard, it is hereby clarified that such imposition of the VAT shall be initially applicable to toll fees collected from private motor vehicles by the Tollway Operators, effective Thursday, 1 April 2010. The VAT on the toll fees from other transportation vehicles shall be implemented subsequently.

All revenue officials and employees are enjoined to give this Circular the widest possible publicity.

Adopted: 26 March 2010

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



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