



Republic of the Philippines
BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO
OFFICE OF THE CHIEF MINISTER

Bangsamoro Government Center, Governor Gutierrez Avenue, Rosary Heights VII, Cotabato City 8608



Office of the Chief Minister

Records Division, AMS

RELEASED

BY : FAHMA
 DATE : JUL 28 2020
 TIME : 2:58 PM

MEMORANDUM

Order No. 0489
 Series of 2020


TO : **ALL MINISTERS AND HEADS OF AGENCIES AND OFFICES**
Bangsamoro Autonomous Region in Muslim Mindanao

SUBJECT : **COLLECTION OF REGIONAL CONTRACTORS' TAX**

DATE : **23 JULY 2020**

- Section 1, Article XVIII, Republic Act No. 11054 provides that: "All subsisting laws enacted by the Autonomous Region in Muslim Mindanao Regional Legislative Assembly by virtue of authorities provided under Republic Act 6734, as amended by Republic Act No. 9054, shall be deemed valid and in effect, unless inconsistent with the Organic Law or repealed by laws passed by the Parliament."
- To date, there has not been any promulgation/decision by court of law declaring Muslim Mindanao Autonomy Act No. 49 (ARMM Revenue Code) or any of its provisions inconsistent with the above-cited provision of RA No. 11054, neither has there been any law passed by the Bangsamoro Parliament repealing or amending the same Code. Therefore, the ARMM Revenue Code is still valid and effective.
- Pursuant to Sections 99 and 100, Article G of the above-mentioned Code, **you are hereby directed to withhold the Regional Contractors' Tax equivalent to one (1) percent of the total project cost for all infrastructure projects that are implemented through Memoranda of Agreement and/or Contracts.** Such tax is in addition to the contractor's tax imposed by the Bureau of Internal Revenue (BIR) and other agencies for contracts such as, but not limited to, construction of roads, bridges, buildings, **contracts for services of any kind**, land surveys, and reforestation entered into or undertaken by the Bangsamoro Autonomous Region or its ministries/agencies/offices, provinces, cities, municipalities, and barangays within the area of the Bangsamoro.
- The said regional tax shall be withheld by the contracting ministries/agencies/offices which shall be remitted to the Bangsamoro Treasury Office as required under the Implementing Guidelines of MMA No. 49.
- For the purpose of monitoring, you are further directed to furnish this office and the Bangsamoro Treasury Office the copies of the list of Memoranda of Agreement and/or contracts including cost of contracts and projects in which your ministry/agency/office is involved in the implementation.
- For information, guidance, and strict compliance.

By Authority of the Chief Minister
AHOD BALAWAG EBRAHIM:


ABDULRAZAQ A. MACACUA
Executive Secretary-Designate

BANGSAMORO AUTONOMOUS REGION IN MUSLIM MINDANAO
 OFFICE OF THE CHIEF MINISTER
 OFFICE OF THE EXECUTIVE SECRETARY
RELEASED
 Name: Daisy
 Date: 7/28/20 Time: 2:21 PM
 Ctrl. No: _____

RECEIVED FOR ROUTING
 BY AL DATE & TIME
RD-KMY 7/28/20 2:57 PM

JCM-BARMM RD-AMS
 AAA015625
