REVENUE REGULATIONS NO. 3-99 issued February 15, 1999 amends Revenue Regulations No. 12-98 to streamline and make more efficient the collection of the creditable withholding tax on income payments from medical practitioners. Specifically, it will be the duty and responsibility of the hospital or clinic to remit taxes withheld from: a) professional fees paid directly to hospitals or clinics by patients; and b) professional fees paid by patients directly to medical practitioners where the 10% expanded withholding tax will in turn be given by medical practitioners directly to the Accounting Office of the hospitals or clinics. Hospitals and clinics are required to submit the names and addresses of medical practitioners every 15th day after the end of each calendar quarter to the Collection Division of the Revenue Region where such hospital or clinic is located. Moreover, they will also be responsible for the accurate computation of professional fees paid directly to hospitals and clinic and for the timely remittance of the 10% expanded withholding taxes. The deadline for the remittance of the collected withholding tax to the Accredited Agent Banks of the BIR, whether paid directly to hospitals or clinic or paid directly to medical practitioners, is on or before the 10th day of the following month from January to November and January 25th for the month of December.