REVENUE REGULATIONS NO. 12-98 issued September 25, 1998 amends Section 2.57.2 of Revenue Regulations No. 2-98 relative to the collection of the creditable withholding tax on income payments from medical practitioners. It will be the duty and responsibility of the hospital or clinic to collect from any patient admitted by such hospital or clinic the professional fee of the attending medical practitioner and to withhold the tax prescribed in the Regulations. The withholding tax prescribed in the regulations will not apply whenever there is proof that no professional fee has in fact been charged by the medical practitioner and paid by his patient, provided, however, that this fact is shown in a sworn declaration jointly executed by the medical practitioner, the patient or his duly authorized representative and the administrator of the hospital or clinic.