REVENUE REGULATIONS NO. 19-99 issued December 29, 1999 implements Section 5 of Republic Act No. 8424 and other pertinent provisions of the National Internal Revenue Code of 1997 relative to the imposition of the Value-Added Tax beginning January 1, 2000 on the sale of services by persons engaged in the practice of profession or calling and professional services rendered by general professional partnerships; services rendered by actors, actresses, talents, singers and emcees; radio and television broadcasters and choreographers; musical, radio, movie, television and stage directors; and professional athletes. For this purpose, a professional partnership will be treated as a separate and distinct taxable person from the individual partners composing the partnership. All gross receipts from the sale of services rendered by the partners for and in the name of the partnership will be entirely taxable against the partnership while sales of services made by any of the partners in his personal and individual capacity will not be attributed to the partnership, but will be taxable against such partner in his individual capacity.