REVENUE MEMORANDUM CIRCULAR NO. 30-2010 issued on March 26, 2010 clarifies Revenue Memorandum Circular (RMC) No. 72-2009, which reiterated the imposition of the Value-Added Tax (VAT) on Tollway Operators.

The imposition of VAT shall be initially applicable to toll fees collected from private motor vehicles by the Tollway Operators, effective April 1, 2010. The VAT on the toll fees from other transportation vehicles shall be implemented subsequently.