# The Palms Country Club, Inc. 20% Senior Citizen Discount and VAT Exemption Guidelines

CLUB SERVICES	GUIDELINES
A. FOOD & BEVERAGE OUTLETS OPERATED BY THE CLUB	
Senior Citizen availing discount in F&B Services (both Dine-in and Take-out)	DISCOUNT COMPUTATION:  Per Revenue Memorandum 38-2012, the 20% discount is calculated based on selling prices, EXCLUSIVE of 12% Value Added Tax (VAT). Good purchased by Senior Citizens are exempted from VAT.  10% Service Charge billed by the Club, shall be calculated based on the discounted selling price exclusive of VAT.
2. Two (2) Senior Citizens availing discount in F&B Services (both Dine-in and Take-out)	
2.1 - Both Members	Divided equally and calculate based on the Discount Computation above.
2.2 - One is a Member, the other Senior Citizen is a GUEST	To avail the 20% Senior Citizen Discount and VAT Exemption, the charges of the Senior Citizen Guest shall be CHARGED TO THE ACCOUNT OF THE MEMBER. Strictly, NO Cash Transations allowed.
3. A Non-Senior Member, accompanied by a Senior Citizen GUEST (both Dine-in and Takeout)	To avail the 20% Senior Citizen Discount and VAT Exemption, the charges of the Senior Citizen Guest shall be <u>CHARGED TO THE ACCOUNT OF THE MEMBER. Strictly, NO Cash Transations</u> allowed.
4. Are pre-arranged bookings covered under the Senior Citizen Discount? For example a reservation of <u>15 pax</u> in Asiana or Nishijin Restaurants, having buffet, out of this 15 pax 10 have valid IDs.	Strictly charged to the account of the Member and NO cash transactions.
4.1 Are the 10 Senior Citizens entitled to the discount?	To create serparate/individual POS CHITS for the 10 Senior Citizens  Basis of 20% SC Discount - Price of buffet, net of VAT
4.2 Does Palms has to issue individual receipts or can issue only one receipt with all the names of the 10 Senior Citizens on it?	YES, Issue individual receipts, but charged to the Member's account
4.3 For 16 PAX AND ABOVE pre-booking reservations	NO SENIOR CITIZEN DISCOUNT
	20% ADDITIONAL CHARGES APPLY FOR USING OUTLETS MENU.
5. Understanding of the Most Expensive Meal Combination (MEMC) and Biggest Single Serving Meal, under BIR RR 7-2010, Section 6 (h)  5.1 Is BUFFET FOOD SERVICE (full course meal that include appetizer, main course, dessert and beverage) considered a single serving meal? Is Senior Citizen entitled to the discount of the entire buffet price?	YES, 20% SC Discount apply



CLUB SERVICES	GUIDELINES
5.2 Scenario 1 - A Senior Citizen Member availed BUFFET FOOD SERVICE (full course meal that include appetizer, main course, dessert <u>and beverage</u> ) and then ordered additional side dishes/menu. What is the basis for the calculation of the entitlement of discount?	Price of buffet and share * in the additional side dish/menu, NET OF VAT  * To check system capability
a) - Price of Buffet Only	
b) - Price of Buffet + plus price of the additional side dishes/menu	Price of buffet and share * in the additional side dish/menu, NET OF VAT  * To check system capability
5.3 Scenario 2 - A Senior Citizen Member availed BUFFET FOOD SERVICE (full course meal that include appetizer, main course, dessert <u>and beverage</u> ) and then ordered additional glass of wine. What is the basis for the cal	Price of buffet and glass of wine, NET OF VAT
b) - Price of Buffet + plus price of the additional glass of wine	Price of buffet and glass of wine, NET OF VAT
5.4 Scenario B - A Senior Citizen Member availed various MENUS: a) Soup - Php350; b) Appetizer 1 - Php600; c) Appetizer 2 - Php800; d) Main Course Php1,550; e) Dessert - Php500; f) Beverage/Juice - Php200 , TOTAL Php4,000  What is the basis for the calculation of the entitlement of discount?  a) - TOTAL PRICE of "a", "b", "c", "d", "e", "f" or Php4,000	YES, 20% SC Discount apply
b) - PRICE of "d" and "f" or Php1,750 (Most Expensive Single Serving Meal plus Beverage)	YES, 20% SC Discount apply
c) - PRICE of "d" only or Php1,550 (Most Expensive Single Serving Meal)	YES, 20% SC Discount apply
5.5 WINE, LIQUOR & OTHER BEVERAGES (DINE-IN & TAKE OUT)  5.5.1 Is a FULL BOTTLE OF WINE considered a single food purchase for an individual senior citizen?  5.5.2 Is a FULL BOTTLE OF LIQUOR (750 ML and up) considered a single	NO
food purchase for an individual senior citizen?  5.2.3 How many GLASSESS OF WINE is considered a single food purchase for an individual senior citizen?	ONE (1) GLASS ONLY
5.2.4 How many BOTTLES OF BEER is considered a single food purchase for an individual senior citizen?	ONE (1) BOTTLE ONLY

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# Annex A

CLUB SERVICES	GUIDELINES
5.6 OTHER F&B	SINGLE SERVING MEAL APPLY.
	PER SLICE RULE
	DIVIDE TO 8 PAX
5.6.1 Is ONE WHOLE CAKE considered a single food purchase for an individual senior citizen?	
5.6.2 How many SLICE/S OF CAKE is considered a single food purchase for an individual senior citizen?	ONE (1) SLICE ONLY
	NO
5.6.3 PLATTER SPECIALS (good for 3-6 person) that are offered by the Club, is the senior citizen entitled to the discoount? If YES, what is the basis for the calculation of the entitlement of discount?	
	NO
5.6.4 KIDS MENUS that are offered by the Club, is the senior citizen entitled to the discoount? If YES, what is the basis for the calculation of the entitlement of discount?	
	NO
5.6.5 For ROASTED TURKEY (5 kilos and more) offered by he Club, are senior citizens entitled to the discount?	
	ONE (1) PIECE ONLY
5.6.6 For PASTY BULK ORDERS (Example: 7 or more ENSAYMADA), are senior citizens entitled to the discount?	OR PER PACK/ PER BOX OF SIX (6) PIECES

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CLUB SERVICES	GUIDELINES
	YES, SINGLE ORDER
5.6.7 FAMILY PIZZA, are senior citizens entitled to the discount?	
5.6.8 Beverage	
5.6.8.1 Corkage Fees for Wine & Liquors	NO
5.6.8.2 Bottle Keep (per bottle)	NO
5.6.8.3 For DELIVERY FEES charged by the Club, are senior citizens entitled to the discount?	
C.M. Co. Co. Co. Co. Co. Co. Co. Co. Co. Co	NO YES, CHARGED TO MEMBER'S ACCOUNT
5.7 WALK INS - 15 PAX	MORE THAN 15 PAX - CONSIDERED PRE-ARRANGED, PRE-
	CONTRACTED. WILL BE ADVISED TO SIGN EVENTS FORM
	NO
B. BANQUET EVENTS	
<ol> <li>Are pre-arranged bookings or pre-contracted party packages and bulk orders covered under the Senior Citizen Discount?</li> </ol>	
C. SPORTS AND RECREATION RATES	
Facilities Charges (Court Fees) for Members & Guests	
1.1 If the court reservation is made under a <u>senior member's name</u> , and they play with a non-senior member or guest, will there be a discount?	Member - YES
1.2 If the court reservation is made under a "non-senior" member's name, and they play with a senior member or guest, will there be a discount?	Member - NO
1.3 If the court reservation is made under a senior member's name, but an overaged dependent or guest utilizes the court, will a discount be applicable?	Member - NO
1.4 If the reservation is made under a senior member's name, but they fail to show up or cancel within the 1-day advance notice, will a discount be applicable?	Member - NO

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CLUB SERVICES	GUIDELINES		
2. Coaches, Trainers, Hitting Partner & Ballboys			
2.1 If a senior member hires a professional to play with them, is the senior citizen discount applicable?	Member - YES		
2.2 If a "non-senior" member played with a senior member/guest and hire a professional to play with them, is a senior citizen discount applicable?	Member - NO		
2.3 If a senior member hires a professional to play for his or her non-senior guest, is a senior citizen discount applicable?	Member - NO		
3. Sports Guest Fees			
3.1 If a member invites a senior guest and they play during the reserved time of the member, is a senior citizen discount applicable?	YES, GUESTS FEE & 20% DISCOUNT - CHARGED TO MEMBER'S ACCOUNT		
4. Guest Coach Fees & Accredited Coach Fees			
4.1 If a senior member plays with a guest coach or accredited coach during the senior member's reserved time, is a senior citizen discount applicable for the guest fee?	Member - YES		
4.2 If a senior member hires and plays with an accredited coach and pay his professional during their reserved time, is a senior citizen discount applicable?	Member - NO		
4.3 If a senior plays with a guest coach or accredited coach during the "non-senior" member's reserved time, is a senior citizen discount applicable?	Member - NO		
4.4 If a senior member invites a guest coach or accredited coach for their guests to play during their reserved time, is a senior citizen discount applicable?	Member - NO		
5. Gym Fees (Includes access of locker, sauna, steam & Jacuzzi)			
5.1 If a member invites a senior guest and the senior utilize the Gym, is a senior citizen discount applicable?	Senior Guest - YES, to the account of the member		
6. Personal Training Services			
6.1 If a senior member avails themselves of a single session, is a senior citizen discount applicable?	Member - YES		
6.2 If a senior member provides a single session for their "non-senior" guests, is a senior citizen discount applicable?	Member - NO		
6.3 If a member purchases either the 5+1, 10+2, or 20+4 package, is a senior citizen discount applicable?	Member - NO		
7. Swim Fees (Includes Locker, Sauna, Steam & Jacuzzi)			
7.1 If a member invites a senior guest for a pool acces, is a senior citizen discount applicable?	Guest - YES, provided charged to member's account		
8. Locker Fees	l		

CLUB SERVICES	GUIDELINES	
8.1 If a member invites a senior guest for a locker acces, is a senior citizen discount applicable?	Guest - YES, provided charged to member's account	
8.2 If a senior member member rent a locker for a month, is a senior citizen discount applicable?	Member - YES	
8.3 If a "non-senior" member rents a locker for a month for their senior guest, is a senior citizen discount applicable?	Guest - NO	
9. Rock Climbing Pass & Belayer Fee		
9.1 If the reservation is made under a senior member's name, and the senior utilize the facilities, will there be a discount?	Member - YES	
9.2 If the reservation is made under the senior member's name, and the senior hires a belayer to assist him, will there be a discount?	Member - YES	
9.3 If the reservation is made under the "non-senior" member's name, and they hire a belayer, will there be a discount?	Member - NO	
10. Equipment Rental		
10.1 If the senior rent and uses individual equipment, such as a racket and boxing gloves, solely for his game reservation, will a discount be applicable?	Member - YES	
10.2 If the senior rent and uses a bulk/group equipment, such as balls, training balls, scoring unit, scorer, for their reservation, will a discount be applicable?	Member- YES	
10.3 If a "non-senior" rents and uses bulk or group equipment, such as balls, training balls, scoring units, scorers, and plying with a senior, will a discount be applicable?	Member- YES	
11. Table Tennis, Studio and Boxing Rental		
11.1 If the reservation is made under a senior member's name, and they utilize with a non-senior member or guest, will there be a discount?	Member - YES	
11.2 If the reservation is made under a "non-senior" member's name, and a senior member or guest utilize the space, will there be a discount?		
12. Tournaments & Clubnights		
12.1 If a player is a senior, regardless of whether they are members or guests, and they join a pre-arrange event, will there be a discount?		
13. Penalties (No Show, Lost or Damage Keys and Towels etc.)		
13.1 If the item loss or damage by a senior citizen, will there be a discount?	NO. Senior Citizen discount only applies to purchase of goods and services	
D. SPA AND SALON (In partnership/contract with Salon de Ayala)	1	
Massage Treatment	YES	
Body Treatment	YES	

CLUB SERVICES	GUIDELINES
Facial Treatment	YES
Ear Candling	YES
Hair Services	YES
Hair Spa	YES
Threading	YES
Waxing	YES
Make Up Services	YES
Foot and Hand Services	YES
E. RELATED FEES TO MEMBERSHIP ACTIVITIES	
Transfer fees (secondary transfers)	NO. Senior citizen discount only applies to purchase of goods and services
Assignment fees (per year)	NO. Senior citizen discount only applies to purchase of goods and services
Re-nomination Fee	NO. Senior citizen discount only applies to purchase of goods and services
Cash Bond (refundable after 1 year of contract)	NO. Senior citizen discount only applies to purchase of goods and services
Card Printing Fee	NO. Senior citizen discount only applies to purchase of goods and services
Visitors Pass (fixed rate for 30 days)	NO. Senior citizen discount only applies to purchase of goods and services
Card Printing Fee	NO. Senior citizen discount only applies to purchase of goods and services
Vehicle Sticker	NO. Senior citizen discount only applies to purchase of goods and services
F. PALMS DELI (PASTRY/TAKE OUT)	
Bread	C/O ALELI
Pastries	C/O ALELI
Cakes	C/O ALELI
Sandwiches	C/O ALELI
Cookies Chocolates	C/O ALELI C/O ALELI
Ice Cream	
.sc c.ouiii	NO YES - 5%
Milk	

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CLUB SERVICES				GUIDELINES	GUIDELINES	
					YES - 5%	
Bottled Goods i.e. sardin	es					
Dottica Goods i.c. saraii						
					YES - 5%	
COMPLETE ITEMS IDE	NTIEIED BE	=I OW-				
COMPLETE ITEMS IDE	NITIFIED BI	LOVV.				
		5% SC	5% SC	12% VAT		
MERCHANDISE ITEMS	Units	DISCOUNT	DISCOUNT	EXEMPTION		
		YES	NO	NO		
Ice Cream	1 stick/cap	х		Х		
Hollys Milk	1 bottle	Х		X		
Cheese			X	X		
Yoghurt Taho	1 order	х		X		
Jams	1 order	^	х	X		
Hummus			X	x		
Chips			X	X		
Kombucha	1 can/bottle	Х		х		
Sugar Cane Juice	1 bottle	Х		Х		
Olive Oil			Х	Х		
Coffee - Capsule			X	Х		
Coffee Machine			X	X		
Juices /Smoothies	1 bottle/pack	X		X		
Danish Pastry	box of 6	Х		Х		
		20% SC DISC	COUNT AND VAT	EXEMPTION		
PASTRY ITEMS			T			
Cookies	Box of 8	х	<del>                                     </del>			
Esaymada	Box of 6	x				
Bars	Box of 4	x				
Muffin	Box of 4	X				
Cupcakes	Box of 4	Х				
Other Breads	1 pack	Х				
Loaves	1 box	Х				
Pastillas	1 pack	Х				
Cream Puff	Box of 4	X				
Munchkins	Box of 4	X				
Lamingtons Chocolates	Box of 8 Box of 8	X X				
Cnocolates	IDOX OT 8					
					NO. Senior citizen discount only applies to purchase of	f aoods
HOP ITEMS					services that are considered basic necessities and prin	
HOF HEIVIS						110
					commodity.	