REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
**BUREAU OF INTERNAL REVENUE**

**Quezon City**

OT-009-2020
JAN 21 2020

**GEORGE L. JONES**
CEO, Lightbeam Inc.
304 Dao Street, Poblacion Makilala,
North Cotabato 9401

Gentlemen:

This refers to your letter dated August 13, 2018 requesting for exemption of payment of income tax on the account that *"as the money for the poor will be distributed as Corporate Social Responsibility, so before tax. All income will be disturbed, so zero net income. VAT calculations will be unchanged."*

In reply, please be informed that this Office is unable to grant your request. The Bureau of Internal Revenue (BIR) as an implementing body is bound to apply the law and is not in the position to grant tax incentives but merely to confirm its existence as provided by law. Therefore, in the absence of such law granting tax exemption the BIR is bound to tax the income of a business enterprise in accordance with the provision of the National Internal Revenue Code of 1997, as amended.

Please be guided accordingly.

Very truly yours,

**CAESAR R. DULAY**
*Commissioner of Internal Revenue*

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***K1-FR-18-1754***