REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Section 30 of the Tax Code of 1997, as amended
#152-2016
4-25-2016

ANIMAL KINGDOM FOUNDATION, INC.
No. 2A 88 Maginhawa Street
Teacher's Village, Quezon City

Attention: **Atty. Heidi Marquez-Caguioa**
Treasurer

Gentlemen:

This refers to your letter dated July 30, 2010 requesting on behalf of **Animal Kingdom Foundation, Inc. (AKFI)** for the issuance of a Certificate of Tax Exemption enjoyed by a civic league or organization not organized for profit but operated exclusively for the promotion of social welfare pursuant to Section 30 (G) of the Tax Code of 1997, as amended.

It is represented that **AKFI** with Taxpayer's Identification No. is a non-stock, non-profit corporation duly organized under the laws of the Philippines; that it is registered with the Securities and Exchange Commission (SEC) under Registration No. ; and that the purposes for which it was incorporated are the following:

1) To support, protect and promote animal rights and welfare;

2) To eliminate in the Philippines the practice of illegal slaughter for human consumption and otherwise, of dogs and cats;

3) To introduce legislations and/or amendments thereto and existing ones in advocacy of animal rights and welfare; and

4) To conduct and transact any and all lawful business, and to do or cause to be done one or more of the acts and things herein set forth as its purposes within or without the Philippines, and in any all foreign countries and to do everything necessary, desirable or incidental to the accomplishment of the purposes of the exercise of any one of more of the powers herein enumerated or which shall at any time appear conducive to for expedient for the protection or benefit of this corp.

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In reply, we regret to inform you that we cannot grant your request for lack of factual and legal basis since your corporation is not among those exempt corporations under Section 30 of the Tax Code of 1997, as amended.

Very truly yours,

KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

K-1-JRC
cc: Regional Director
Revenue Region 7, Quezon City

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