REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

Sec. 34 (H); Sec. 101, NIRC
DT- 0183-2020
FEB 11 2020

PGA GEOPIER PHILIPPINES, INC.
#17 Scout De Guia St., Laging Handa District IV
Quezon City 1103

Attention : **EMILIO M. MORALES, MSCE**
Donor's Representative

Gentlemen:

This refers to your letter dated March 10, 2017 requesting that the cash donation of Pesos (₱) made by **PGA GEOPIER PHILIPPINES, INC.** in favor of THE ROMAN CATHOLIC BISHOP OF TAGBILARAN on April 24, 2018 be fully deductible from the gross income of the said donor.

It is represented that THE ROMAN CATHOLIC BISHOP OF TAGBILARAN with BIR Taxpayer's Identification No. (TIN) , is an association duly organized and existing under the laws of the Republic of the Philippines; that it is registered with the Securities and Exchange Commission (SEC) under Company Registration No. .

In reply, please be informed that Section 34 (H)(1) of the National Internal Revenue Code of 1997, as amended, provides that for contribution or gift actually paid or made within the taxable year to, or for the use of corporations or associations organized and operated exclusively, for religious purposes, the donor shall be entitled to the limited deductions in an amount not in excess of 10% in the case of an individual and 5% in the case of a corporation, of the donor's taxable income derived from trade, business or profession as computed without the benefit of this deduction and the subparagraphs of Section 34 (H)(2) of the National Internal Revenue Code of 1997, as amended.

Accordingly, this Office is of the opinion as it hereby holds that for income tax purposes, the five percent (5%) of the cash donation made by PGA Geopier Philippines, Inc. in favor of THE ROMAN CATHOLIC BISHOP OF TAGBILARAN equivalent to Pesos (₱) is deductible from the former's gross income if the conditions set forth under the said Section of the Tax Code are complied with. The claim of the deduction shall be subject to the post-audit by the BIR for determination of compliance with the conditions appurtenant thereto.

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This ruling is being issued on the basis of the foregoing facts as represented. However, if upon investigation, it will be disclosed that the facts are different, then this ruling shall be considered null and void.

Very truly yours,

CAESAR R. DULAY
Commissioner of Internal Revenue

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