April 2, 2018

BIR RULING NO. 571-18

Section 30 (G) of the National Internal Revenue Code (NIRC) of 1997, as amended; Revenue Memorandum Order (RMO) No. 20-2013; BIR Ruling No. 159-2015; BIR Ruling No. 140-2014

Heifer Project International, Inc.
Unit 307, Energyopt Bldg., Prime St.,
Madrigal Business Park, Alabang,
Muntinlupa City 1770

Attention: *AAA*

Gentlemen :

This refers to your letter dated October 23, 2013 applying on behalf of **HEIFER PROJECT INTERNATIONAL, INC.** for tax exemption certificate being enjoyed by non-stock, non-profit corporation, association, or organization under Section 30 (G) of the National Internal Revenue Code (NIRC) of 1997, as amended, which was forwarded by Revenue Region No. 8, Makati City, through a letter dated February 12, 2016, and was received by this office on March 14, 2016.

It is represented that **HEIFER PROJECT INTERNATIONAL, INC.**, with BIR Taxpayer's Identification No. (TIN) 000-000-000-000 and Certificate of Registration No. OCN 9RC0000307693 dated January 01, 1997, is a foreign corporation organized and existing under the laws of Indiana, U.S.A.; that it was duly licensed to establish its branch office in the Philippines; that it is registered with the Securities and Exchange Commission (SEC) under Registration No. 1049 under the name **HEIFER PROJECT INTERNATIONAL, INC.**; and that the purpose for which it intends to pursue in the transaction of its business in the Philippines, is to provide under Christian direction, livestock to the needy persons, and other related services toward helping other people feed themselves, subject to the conditions imposed in the Certificate of Authority issued by the Board of Investments (BOI) dated May 10, 1979.

In reply, please be informed that the last paragraph of Section 5 (a) of Revenue Memorandum Order (RMO) No. 20-2013 states that:

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"A branch office of a foreign non-stock, non-profit corporation cannot qualify as a tax-exempt corporation under Section 30 of the NIRC, as amended."

Thus, in view of the foregoing, your request for the exemption of **HEIFER PROJECT INTERNATIONAL, INC.** as a non-stock, non-profit corporation under Section 30 (G) of the National Internal Revenue Code (NIRC) of 1997, as amended, is hereby denied for lack of legal basis. ***(BIR Ruling No. 159-2015 dated May 06, 2015 and BIR Ruling No. 140-2014 dated May 23, 2014)***

Please be guided accordingly.

Very truly yours,

(SGD.) CAESAR R. DULAY
Commissioner of Internal Revenue

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