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

BUREAU OF INTERNAL REVENUE
RECEIVED
JUN 03 2020
9:15am
RECORDS MGT. DIVISION

REVENUE MEMORANDUM ORDER NO. 15-2020

TO : All Revenue Officials and Employees Concerned

SUBJECT : Updated Procedures in the Acceptance of Property Donations to the Bureau of Internal Revenue Pursuant to Revenue Delegation Authority Order (RDAO) No. 4-2010 as amended by RDAO No. 4-2019 dated July 31, 2019

DATE : May 19, 2020

I. OBJECTIVE:

This Order is issued to amend some provisions of Revenue Memorandum Order No. 28-99 dated March 16, 1999, Re: Prescribing the Procedures in the Acceptance of Property Donations to the Bureau of Internal Revenue pursuant to the newly signed RDAO dated July 31, 2019.

II. DEFINITION OF TERMS:

A. Donated Property- refers to a tangible or intangible property of significant value or use, transferred for free to the BIR by any person, whether natural or juridical, resident or non- resident.

B. Tangible Property- refers to a property that have physical substance and can be touched, such as land, building, office machine, computer hardware, vehicle, etc.

C. Intangible Property- refers to a property that have value but lacks physical substance such as bonds, stocks, rights, software licenses, etc.

D. Real Property- refers to land and other assets that are permanently attached to it.

E. Donor- refers to any person, whether natural or juridical, resident or non-resident, and includes other government agencies or institution, whether local or foreign, donating property/ies to the BIR.

F. Donee- refers to the BIR represented by the Commissioner of Internal Revenue who accepts the donation.

G. User- refers to a particular service or unit of the BIR which is the intended beneficiary or which will be the actual user of the property donated or intended to be donated.

III. PROCEDURES:

1. National Office

Upon receipt of the communication from the donor signifying its desire to donate property/ies, the User, thru the Assistant Commissioner concerned shall:

A. Request necessary evaluation from the concerned office (i.e. ISG for IT equipment, RMG for non IT equipment/property, etc.). If found favorable, recommend its acceptance to the Commissioner, thru the Legal Service.

B. Forward the Deed of Donation and its attachments (i.e. copy of TCT in case of land, technical specification/features in case of IT equipment, and result of evaluation, if any, etc.) to the Legal Service, for comment and endorsement.

C. Comply with the comments/additional requirements of the Legal Service, if there is any.

D. Upon favorable endorsement by the Legal Service, forward the Deed of Donation and its attachments for review and initial of the ACIR, Administrative Service and DCIR, Resource Management Group, if applicable, recommending the approval and signing of the Deed of Donation as follows:

Classification	Signatory
1. Real Property (i.e. Lot & Building)	Commissioner of Internal Revenue
2. Other assets a. Above P12M b. P12M and below b.1. Information Technology (IT) b.2. Non-IT	 Commissioner of Internal Revenue Deputy Commissioner, Information Systems Group Deputy Commissioner, Resource Management Group

BUREAU OF INTERNAL REVENUE
RECEIVED
JUN 03 2020
9:15am
RECORDS MGT. DIVISION

E. Secure notarization of the Deed of Donation by a duly authorized Notary Public.

F. If the issuance of tax exemption ruling is requested by the Donor, the User shall recommend and/ or endorse its approval to the Legal Service.

G. Accept the donation and utilize the same exclusively for official function/use.

H. Furnish a copy of the duly notarized Deed of Donation to each of the following Offices :

1. Information Systems Development & Operation Service (ISDOS) for IT (e.g. computers and printers) related donations, for monitoring and record purposes.

2. Property Division for both IT and non- IT related donations, for assignment of the corresponding BIR Property Number/s, Property Acknowledgement Receipt (PAR) and/or Inventory Custodian Slip (ICS).

3. Office of the Commissioner, for record purposes.

4. Accounting Division, for recording in the books of accounts of the Bureau.

I. Submit to Property Division the original copy of Certificate/Proof of Ownership of the donated property (i.e. TCT, etc.) for safekeeping.

2. Regional Office

2.1. For Real Property and Other Assets Above Twelve (12) Million

Upon receipt of the communication from the donor signifying its desire to donate property/ies, the concerned Regional Director shall :

A. Request necessary evaluation from the concerned office (i.e. ISG for IT equipment, RMG for non IT equipment/property, etc.). If found favorable, recommend its acceptance to the Commissioner, thru the Legal Service.

B. Forward the Deed of Donation and its attachments (i.e. copy of TCT in case of land, technical specification/features in case of IT equipment, and result of evaluation, if any, etc.) to the Legal Service, for comment and endorsement.

BUREAU OF INTERNAL REVENUE
RECEIVED
JUN 03 2020
9:15am
RECORDS MGT. DIVISION

C. Comply with the comments/additional requirements of the Legal Service, if there is any.

D. Upon favorable endorsement by the Legal Service, forward the Deed of Donation and its attachments for review and initial of the ACIR, Administrative Service and DCIR, Resource Management Group, successively, recommending the approval and signing of the Deed of Donation by the Commissioner.

E. Secure notarization of the Deed of Donation by a duly authorized Notary Public.

F. If the issuance of tax exemption ruling is requested by the Donor, the User shall recommend and/or endorse its approval to the Legal Service.

G. Accept the donation and utilize the same exclusively for official function/use.

H. Furnish a copy of the duly notarized Deed of Donation to each of the following Offices:

1. Administrative and Human Resource Management Division, for assignment of the corresponding BIR Property Number/s, Property Acknowledgement Receipt (PAR) and/or Inventory Custodian Slip (ICS).

2. Property Division, for record purposes.

3. Information Systems Development & Operation Service (ISDOS) for IT (e.g. computers and printer) related donations, for monitoring and record purposes.

4. Finance Division, for recording in the books of accounts of the Bureau.

I. Furnish Property Division photocopy of Certificate/Proof of Ownership of the donated property (i.e. TCT, etc.) for record purposes.

2.2. For Other Assets Below Twelve (12) Million

Upon receipt of the communication from the donor signifying its desire to donate property/ies, the concerned Regional Director shall :

A. Request necessary evaluation from the concerned office (i.e. Revenue Data Center for IT equipment, AHRMD for non IT, etc.). If found

BUREAU OF INTERNAL REVENUE
RECEIVED
JUN 03 2020
9:15am
RECORDS MGT. DIVISION

favorable, recommend its acceptance to the Regional Director, thru the Legal Division.

B. Forward the Deed of Donation and its attachments (i.e. copy of TCT in case of land, technical specification/features in case of IT equipment, and result of evaluation, if any, etc.) to the Legal Division, for comment and endorsement.

C. Comply with the comments/additional requirements of the Legal Division, if there is any.

D. Upon favorable endorsement by the Legal Division, forward the Deed of Donation and its attachment to the Chief, AHRMD and Asst. Regional Director, successively, recommending the approval and signing of the Deed of Donation by the Regional Director.

E. Secure notarization of the Deed of Donation by a duly authorized Notary Public.

F. If the issuance of tax exemption ruling is requested by the Donor, the User shall recommend and/or endorse its approval to the Legal Division.

G. Accept the donation and utilize the same exclusively for official function/use.

H. Furnish a copy of the duly notarized Deed of Donation to each of the following Offices:

    1. Administrative and Human Resource Management Division, for assignment of the corresponding BIR Property Number/s, Property Acknowledgement Receipt (PAR) and/or Inventory Custodian Slip (ICS).

    2. Property Division, for record purposes.

    3. Information Systems Development & Operation Service (ISDOS) and Revenue Data Center for IT (e.g. computers and printer) related donations, for monitoring and record purposes.

    4. Finance Division, for recording in the books of accounts of the Bureau.

I. Furnish Property Division photocopy of Certificate/Proof of Ownership of the donated property (i.e. TCT, etc.) for record purposes.

BUREAU OF INTERNAL REVENUE RECEIVED JUN 03 2020 9:15AM LEGAL DIVISION

BUREAU OF INTERNAL REVENUE LEGAL DIVISION 3.47

IV. EFFECTIVITY

This Order shall take effect immediately.

CAESAR R. DULAY
Commissioner of Internal Revenue

035278

O-3

