REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

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October 29, 2013

REVENUE MEMORANDUM ORDER NO. 28-2013

SUBJECT : Amending Pertinent Provisions of Revenue Memorandum Order No. 20-2013, Prescribing the Policies and Guidelines in the Issuance of Tax Exemption Rulings to Qualified Non-Stock, Non-Profit Corporations and Associations Under Section 30 of the National Internal Revenue Code of 1997, As Amended

TO : All Revenue Officials and Personnel and Others Concerned

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SECTION 1. BACKGROUND. This Order is hereby issued to amend certain provisions of Revenue Memorandum Order (RMO) No. 20-2013.

SECTION 2. AMENDMENT. Section 10 of RMO No. 20-2013 is hereby amended to read as follows:

> **"SECTION 10. Renewal of Tax Exemption Rulings. —** Tax Exemption Rulings may be renewed upon filing of a subsequent Application for Tax Exemption/Revalidation, under same requirements and procedures provided herein. *Failure to renew the Tax Exemption Ruling shall be deemed revocation thereof upon the expiration of the three (3)-year period.* The new Tax Exemption Ruling shall be valid for another period of three (3) years, unless sooner revoked or cancelled."

SECTION 3. REPEALING CLAUSE. Any revenue issuance which is inconsistent with this Order is deemed revoked, repealed, or modified accordingly.

SECTION 4. EFFECTIVITY. This Order shall take effect immediately. All concerned are enjoined to give this Order a wide publicity as possible.

BUREAU OF INTERNAL REVENUE
INTERNAL COMMUNICATIONS DIVISION
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KIM S. JACINTO-HENARES
Commissioner of Internal Revenue

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