

Tax Alert No. 35 [Revenue Regulations (RR) No. 9-2020 dated 6 April 2020]

Implementing Sections 4(z) and 4(ee) of Republic Act (RA) No. 11469 or the “Bayanihan to Heal as One Act” by granting further benefits on donations during the period of the Enhanced Community Quarantine (ECQ) in relation to the National Internal Revenue Code (NIRC) of 1997, as amended.

Donee-recipient	Documentary requirements
National government or any entity created by any of its agencies (including public hospitals) which is not conducted for profit, or to any political subdivision of the said government, including fully-owned government corporations	Deed of Donation
Accredited non-stock, non-profit educational and/or charitable, religious, cultural or social welfare corporation, institution, foundation, non-government organization (NGO), trust or philanthropic organization and/or research institution or organization	Certificate of Donation (BIR Form No. 2322)
Non-stock non-profit educational and/or charitable, religious, cultural, or social welfare, corporation, institution, foundation, NGO (even if non-accredited), to include those organized and operated exclusively for health purposes such as private hospitals, trust, philanthropic organization, and/or research institution or organization	<p><u>For donee-recipient</u></p> <ul style="list-style-type: none"> - Liquidation report¹ <p><u>For donor</u></p> <ul style="list-style-type: none"> - Sworn certification² executed by the President of the donor-corporation or any of its authorized officers or by the donor-individual himself which states the following: <ul style="list-style-type: none"> i. the name of the donee ii. the date of donation iii. the value of the donation iv. that the donation was made solely for the purpose of supporting efforts to fight COVID-19 during the period of the state of national emergency together with proof of purchase (if donation is in kind). - BIR-registered acknowledgement receipt (“AR”) or the template for an AR³
Local private corporations, civic organizations, and/or international organizations/institutions provided that they shall actually, directly and exclusively distribute and/or transfer said donations to and/or partner as conduit/logistical machinery with the accredited NGOs and/or national government or any entity created by any of its agencies which is not conducted for profit, or to any political subdivision of the said government	<p><u>For donee-recipient</u></p> <ul style="list-style-type: none"> - Liquidation report¹ - Certificate of Donation (BIR Form No. 2322) or Deed of Donation <p><u>For donor</u></p> <ul style="list-style-type: none"> - Certificate of Donation (BIR Form No. 2322) or Deed of Donation duly issued by the accredited NGO or government institution, respectively, in the name of donor-corporation/individual. - Proof of purchase (if donation is in kind) - BIR-registered AR or the template for an AR to be issued by the ultimate beneficiary³

¹ Please refer to Annex A of RR No. 9-2020 for the prescribed format of the liquidation report

² Please refer to Annex B of RR No. 9-2020 for the prescribed format of the sworn certification

³ Please refer to Annex C of RR No. 9-2020 for the template of an AR.