

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

June 2, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 46-2010**

**SUBJECT:** Circularizing Section 35 of Republic Act No. 10066 entitled “An Act Providing for the Protection and Conservation of the National Cultural Heritage, Strengthening the National Commission for Culture and Arts (NCAA) and Its Affiliated Cultural Agencies, And For Other Purposes”

**TO** : All Revenue Officials, Employees and Others Concerned

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For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the pertinent provision on tax matters provided in Section 35 of Republic Act No. 10066 entitled “An Act Providing for the Protection and Conservation of the National Cultural Heritage, Strengthening the National Commission for Culture and Arts (NCAA) and Its Affiliated Cultural Agencies, And For Other Purposes”, providing for tax exemptions on donations in any form to the Commission and allowable deduction from the gross income of the donor as follows:

***“Sec. 35. Tax Exemptions on Donations. – All donations in any form to the Commission and its affiliated cultural agencies shall be exempt from donor’s tax and the same shall be considered as allowable deduction from the gross income in the computation of the income tax of the donor, in accordance with the provisions of the National Internal Revenue Code of 1997, as amended.”***

The law was signed on March 26, 2010 and published in a newspaper of general circulation on April 21, 2010.

All concerned are hereby enjoined to be guided accordingly and give this circular as wide publicity as possible.

(Original Signed)  
**JOEL L. TAN-TORRES**  
Commissioner of Internal Revenue