

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

January 22, 2008

**REVENUE MEMORANDUM CIRCULAR NO. 14-2008**

**SUBJECT :** Accreditation of Charitable Organizations as Donee-Institutions under Executive Order (EO) No. 671, Relative to the Deductibility Under the Tax Code of Contributions or Gifts Received .

**TO :** All Internal Revenue Officers and Others Concerned.

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There are a number of government agencies that were appropriately designated under EO No. 671, circularized under Revenue Memorandum Circular No. 88-2007, as the accrediting entities that will certify and accredit charitable organizations as donee-institutions relative to the deductibility and exemption from donor's tax of contributions or gifts received by them pursuant to Sections 34 and 101, respectively, of the Tax Code, as amended.

In this regard, the private accrediting entity before the issuance of the above-stated EO, which is the Philippine Council for NGO Certification (PCNC), has posed queries relative to the validity of the Certificate of Accreditation which they have issued prior to November 15, 2007, the effectivity date of said EO.

Taxpayers and Revenue Officers are therefore advised that the Certificates of Accreditation issued by PCNC as of November 15, 2007 are still valid until March 31, 2008. Accordingly, holders of such certificates are hereby directed to renew their accreditation with the proper accrediting government entity on or before the said date.

Needless to say, the various government accrediting agencies are hereby advised to observe the applicable guidelines for accreditation as set forth under Revenue Regulations No. 13-98.

All internal revenue officers are hereby enjoined to give this Circular as wide a publicity as possible.

(Original Signed)  
**LILIAN B. HEFTI**  
Commissioner of Internal Revenue