



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



BAGONG
PILIPINAS

FEB 13 2025

REVENUE MEMORANDUM CIRCULAR NO. 012 - 2025

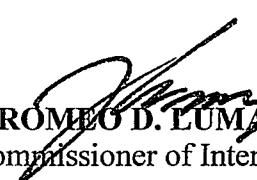
SUBJECT : *Circularizing the approved 2024 National Priority Plan as Prepared by the National Economic and Development Authority (NEDA)*

TO : *All Internal Revenue Officers, Employees, and Others Concerned*

For the information and guidance of all internal revenue officials, employees and others concerned, attached as Annex "A" hereof is the copy of a list of government's priority programs, projects and activities in the areas of education, health, youth and sports development, human settlements, science and culture, and economic development, for purposes of determining which donations made to such Programs/Projects/Activities (PPAs) shall be entitled to full donor's tax exemption under Section 101 of the National Internal Revenue Code of 1997, as amended, ("Tax Code") and income tax deduction from gross income under Section 34(H)(2)(a) of the Tax Code.

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




ROMEO D. LUMAGUI, JR.
Commissioner of Internal Revenue

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