



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

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RECORDS MGT. DIV.  
10:10 A.M.  
OCT 30 2013  
RECEIVED  
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

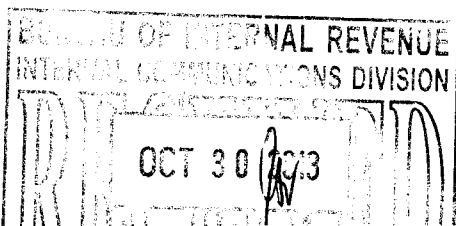
**SECTION 1. BACKGROUND.** This Order is hereby issued to amend certain provisions of Revenue Memorandum Order (RMO) No. 20-2013.

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 REPEALING CLAUSE.** Any revenue issuance which is inconsistent with this Order is deemed revoked, repealed, or modified accordingly.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



**KIM S. JACINTO-HENARES**  
Commissioner of Internal Revenue

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