

Republic of the Philippines  
**HOUSE OF REPRESENTATIVES**  
Quezon City

**SEVENTEENTH CONGRESS**  
*First Regular Session*

**HOUSE BILL NO. 4262**



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Introduced by **REP. EVELINA G. ESCUDERO**

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**EXPLANATORY NOTE**

*the late*  
This bill, filed by Senator Miriam Defensor-Santiago in the 16th Congress, seeks to provide tax relief in times of calamity.

It provides that a declaration of a state of calamity by the proper local *Sanggunian* will effect the following tax relief:

(1) Real property tax in the affected area for 2 fiscal years.

(2) Donor's tax on fund donations for victims of calamities. This tax exemption shall automatically apply and accreditation requirements shall not be required by BIR. Donee organizations, however, shall not use more than 10% of said gifts for administration purposes.

Aside from the benefit of being exempted from these taxes, this proposed measure would also bring in steady flow of donations during calamities as no red tape would hamper these funds from coming in.

Thus, passage of this bill is earnestly sought.

  
**EVELINA G. ESCUDERO**

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**AN ACT**  
**PROVIDING FOR TAX RELIEF IN CALAMITY**

*Be it enacted by the Senate and the House of Representatives of the Philippines in Congress assembled:*

**SECTION 1. *Calamity defined.*** - For the purposes of this Act, "Calamity" shall be defined as a state of extreme distress or misfortune, produced by some adverse circumstance or event or any great misfortune or cause or loss or misery caused by natural forces.

**SEC. 2. *Effect of Declaration of Calamity.*** - A declaration of a state of calamity by the proper local Sanggunian shall make effective the following tax relief:

- A) The real property tax in the affected area shall not be assessed and collected for two fiscal years, starting from the date of the declaration of a state of calamity;
- B) Any donation in the name of any organization that declares that the funds donated shall be in favor of the victims of the calamity shall be exempt from donor's tax. This exemption from the donor's tax shall automatically apply and the Bureau of Internal Revenue shall not require any accreditation requirements: Provided, however, that not more than 10% of the said gifts shall be used by the dance organization for administration purposes.

**SEC. 3. *Separability Clause.*** - If any provision of this Act is held invalid or unconstitutional, the same shall not affect the validity and effectivity of the other provisions hereof.

**SEC. 4. *Repealing Clause.*** -All laws, decrees, orders, and issuances, or portions thereof, which are inconsistent with the provisions of this Act, are hereby repealed, amended or modified accordingly.

**SEC. 5. *Effectivity Clause.*** - This Act shall take effect fifteen (15) days alter its publication in the *Official Gazette* or in two (2) newspapers of general circulation.

*Approved,*