

SEVENTEENTH CONGRESS OF THE)
REPUBLIC OF THE PHILIPPINES)
First Regular Session)




Senate
Office of the Secretary

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SENATE

S. B. No. 773

RECEIVED BY: 

Introduced by Senator FRANCIS G. ESCUDERO

ANACT
PROVIDING FOR TAX RELIEF IN TIMES OF CALAMITY

EXPLANATORY NOTE

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.


FRANCIS G. ESCUDERO



'16 JUL 21 AM 11:21

SENATE

S. B. No. 773

RECEIVED BY: 

Introduced by Senator FRANCIS G. ESCUDERO

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:

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

5
6 SECTION 2. *Effect of Declaration of Calamity.* - A declaration of a state of calamity
7 by the proper local Sanggunian shall make effective the following tax relief:

8
9 A) The real property tax in the affected area shall not be assessed and collected
10 for two fiscal years, starting from the date of the declaration of a state of
11 calamity;

12 B) Any donation in the name of any organization that declares that the funds
13 donated shall be in favor of the victims of the calamity shall be exempt from
14 donor's tax. This exemption from the donor's tax shall automatically apply
15 and the Bureau of Internal Revenue shall not require any accreditation
16 requirements: Provided, however, that not more than 10% of the said gifts
17 shall be used by the dance organization for administration purposes.

18
19 SECTION 3. *Separability Clause.* - If any provision of this Act is held invalid or
20 unconstitutional, the same shall not affect the validity and effectivity of the other
21 provisions hereof.

22
23 SECTION 4. *Repealing Clause.* -All laws, decrees, orders, and issuances, or
24 portions thereof, which are inconsistent with the provisions of this Act, are hereby
25 repealed, amended or modified accordingly.

26
27 SECTION 5. *Effectivity Clause.* - This Act shall take effect fifteen (15) days alter its
28 publication in the *Official Gazette* or in two (2) newspapers of general circulation.

Approved,