

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

**REVENUE MEMORANDUM CIRCULAR NO. 59 - 2010**

**SUBJECT** : **Circularizing Sections 5(c) and 6 of Republic Act No. 10072 entitled “An Act Recognizing the Philippine National Red Cross as an Independent, Autonomous, Non-Governmental Organization Auxiliary to the Authorities of the Republic of the Philippines in the Humanitarian Field, to be known as the Philippine Red Cross”**

**TO** : **All Revenue Officials, Employees and Others Concerned**

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For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder are Sections 5(c) and 6 of Republic Act No. 10072 entitled “An Act Recognizing the Philippine National Red Cross as an Independent, Autonomous, Non-Governmental Organization Auxiliary to the Authorities of the Republic of the Philippines in the Humanitarian Field, to be known as the Philippine Red Cross”, providing exemption from tax as follows:

*“SEC 5. Privileges. – To allow it to fully realize its mandate under the Geneva Conventions, the Statutes of the International Red Cross and Red Crescent Movement and this Act, the Philippine Red Cross shall:*

(a) X XX XXX XXX

(b) XXX XXX XXX

(c) Be exempt from payment of all direct and indirect taxes, all provisions of law to the contrary notwithstanding, including value-added tax (VAT), fees and other charges of all kinds on all income from its operations, including the use, lease or sale of its real property, and provision of services. The Philippine Red Cross shall also be exempt from direct and indirect taxes, including VAT, duties, fees and other charges on importations and purchases for its exclusive use.

Likewise, all donations, legacies and gifts made to the Philippine Red Cross to support its purposes and objectives shall be exempt from the donor's tax and shall be deductible from the gross income of the donor for income tax purposes or from the computation of the donor-decedent's net estate as a transfer for public use for estate tax purposes.

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*SEC. 6. Membership.* – Membership in the Philippine Red Cross shall be open to the entire population in the Philippines regardless of citizenship. Any contribution to the Philippine Red Cross Annual Fund Campaign shall entitle the contributor to membership for one (1) year and the said contribution shall be deductible in full for taxation purposes.”

The law was signed on April 20, 2010 and published in the Official Gazette on May 24, 2010.

All concerned are hereby enjoined to be guided accordingly and give this circular as wide publicity as possible.

(Original Signed)  
**JOEL L. TAN-TORRES**  
*Commissioner of Internal Revenue*