

NINETEENTH CONGRESS OF THE )  
REPUBLIC OF THE PHILIPPINES )  
*First Regular Session* )



Senate  
Office of the Secretary

22 NOV -9 P1 :16

SENATE

S. No. 1484

RECEIVED BY: \_\_\_\_\_

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**Introduced by SENATOR RAMON BONG REVILLA, JR.**

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**AN ACT  
EXEMPTING FROM TAX ALL DONATIONS, GRANTS, ENDOWMENTS, OR  
CONTRIBUTIONS USED ACTUALLY, DIRECTLY, AND EXCLUSIVELY FOR  
GOVERNMENT'S YOUTH AND SPORTS DEVELOPMENT PROGRAMS AND  
SPORTS COMPETITIONS**

**EXPLANATORY NOTE**

With the historic Olympic gold medal win of weightlifter Hidilyn Diaz, we witnessed how sports could unite and bring pride to the entire nation. Filipinos rallied behind her and threw full support to the Philippine contingent, as she competed in the biggest sporting stage. The country's largest medal haul in the 2020 Tokyo Olympics, almost a century since it participated in the quadrennial meet, unveiled the true potential, strong commitment and world-class caliber of our athletes. Given the much-needed support and necessary interventions, Filipino athletes could perform even better and bring great honor to the country in the years to come.

This bill seeks to enhance the government's youth and sports development programs and sports competitions by encouraging the private sector to support and contribute resources to abovementioned endeavors through tax exemption. As limitations in funding remain as the biggest roadblock to effectively training and fully developing athletes at the grassroots level, it is hoped that private citizens and corporations could fill in the gap in nurturing our young athletes and budding champions. Moreover, this measure aims to upgrade sports facilities and equipment available to students in public educational institutions, and to instill a sports culture and discipline to the younger generation.

It follows the tax relief provided under Republic Act 11470 for the "*National Academy of Sports System*". Under the said law, all grants, bequests and donations for the benefit of the NAS System, its support and/or maintenance, or for aid to any of its students, are tax-exempt and fully deductible from the gross income of the donors.

In view of the foregoing, the passage of this measure is earnestly sought.



**RAMON BONG REVILLA, JR.**

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

1 Section 1. *Short Title.* - This Act shall be known as the "Tax Exemption for  
2 *Donations for Youth and Sports Development Act.*"

3 Sec. 2. *Declaration of Policy.* - The State prioritizes education, science and  
4 technology, arts, culture, and sports to foster patriotism and nationalism, accelerate  
5 social progress, and promote total human liberation and development. The State also  
6 promotes physical education and encourages sports programs, league competitions,  
7 and amateur sports, including training for international competitions, to foster self-  
8 discipline, teamwork, and excellence for the development of a healthy and alert  
9 citizenry. Moreover, all educational institutions shall undertake regular sports activities  
10 throughout the country in cooperation with athletic clubs and other sectors. Towards  
11 this end, the State shall foster the participation of the private sector in youth and  
12 sports development through voluntary sharing of resources.

13 Sec. 3. *Definition of Terms.* - For purposes of this Act, the following terms shall  
14 be defined as follows:

- 1 a) *Public educational institutions* refer to all organizations established by the  
2 government primarily for the education of students, whether in the primary,  
3 secondary or tertiary level;
- 4 b) *Tax exemption* refers to measures exempting taxpayers, whether  
5 individuals or entities, from the payment of tax, including Donor's Tax and  
6 all other taxes and fees, arising from and related to the donation, grant,  
7 endowment, or contribution of money or property for youth and sports  
8 development and sports competitions; and
- 9 c) *Sports competitions* refer to sports competitions sanctioned and funded by  
10 the government at the national and international levels that aim to develop  
11 Filipino athletes, enable them to gain experience and improve their  
12 performance, and to promote sports in general.

13 Sec. 4. *Tax Exemption.* – The provision of any law to the contrary  
14 notwithstanding, all donations, grants, endowments or contributions to youth and  
15 sports development programs and activities of public educational institutions, local  
16 government units (LGUs), and other government agencies in charge of youth and  
17 sports development, as well as government-sanctioned and –funded sports  
18 competitions at the national and international levels, shall be exempt from tax and  
19 shall be deductible from the taxable income of the donor: *Provided,* That such  
20 donations, grants, endowments, or contributions are used actually, directly, and  
21 exclusively for youth and sports development and government-sanctioned and –  
22 funded sports competitions.

23 Sec. 5. *Effect on Existing Exemptions.* – Any exemptions enjoyed by the donor  
24 under any existing law shall not be impacted by an action performed by the same  
25 donor to effect a donation to public educational institutions, LGUs and other  
26 government agencies in charge of youth and sports development.

27 Sec. 6. *Valuation.* – For purposes of this Act, the equivalent monetary value of  
28 properties donated, granted, endowed, or contributed shall be the acquisition cost of  
29 the property or the certified book value thereof. Such valuation shall take into  
30 consideration the depreciated value of the property in case the same has been  
31 previously used by the donor.

1            *Sec. 7. Implementing Rules and Regulations (IRR).* – Within ninety (90) days  
2 upon approval of this Act, Department of Finance (DOF), Bureau of Internal Revenue  
3 (BIR) and other concerned agencies shall promulgate and issue the Implementing  
4 Rules and Regulations.

5            *Sec. 8. Separability Clause.* – If any provision or part hereof is held invalid or  
6 unconstitutional, the remainder of the law or the provision or part not otherwise  
7 affected shall remain in full force and effect.

8            *Sec. 9. Repealing Clause.* – Any law, presidential decree or issuance, executive  
9 order, letter of instruction, administrative order, rule, or regulation contrary to, or  
10 inconsistent with, the provisions of this Act are hereby repealed, modified, or amended  
11 accordingly.

12            *Sec. 10. Effectivity.* – This Act shall take effect fifteen (15) days after its  
13 complete publication in the *Official Gazette* or in two (2) newspapers of general  
14 circulation in the Philippines.

*Approved,*