



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

Bureau of Internal Revenue Ruling

Par. 3, Sec. 4, Art. XIV of the 1987 Constitution; Sec. 30 (H) of the NIRC of 1997, as amended; RMO No. 44-2016	#575-2017	Person to Contact: Chief, Law Division Tel. Nos. 926-55-36 / 927-09-63
Date: <u>December 7, 2017</u>		

ALPHA ANGELICUM ACADEMY, INCORPORATED
Golden Meadow Subdivision, San Antonio,
Biñan, Laguna 4024

Attention: **MERLENE M. ALON, Ph.D.**
President

Gentlemen:

This refers to your letter dated December 12, 2013, applying on behalf of **ALPHA ANGELICUM ACADEMY, INCORPORATED** for tax exemption pursuant to Section 30 (H) of the National Internal Revenue Code of 1997, as amended.

It is represented that **ALPHA ANGELICUM ACADEMY, INCORPORATED** with BIR Taxpayer's Identification No. (TIN) and Certificate of Registration No. _____ dated June 20, 1995, is a non-stock and non-profit association/corporation duly organized and existing under the laws of the Republic of the Philippines; that it is registered with the Securities and Exchange Commission (SEC) under Company Registration No. _____; that one of the purposes for which the corporation was incorporated is "to establish and operate an educational institutions according to the rules and objectives of the Department of Education, Culture and Sports"¹; and that it was permitted and granted the Government Recognition No. E-014, s. 1996, to offer and operate Elementary course and Government Recognition No. 014, s. 1998, to offer and operate Secondary course.

In reply, please be informed that paragraph 3, Section 4, Article XIV of the 1987 Constitution states that:

"All revenues and assets of non-stock, non-profit educational institutions used actually, directly, and exclusively for educational purposes shall be exempt from taxes and duties." (Emphasis supplied)

Likewise, Section 30 (H) of the National Internal Revenue Code of 1997, as amended, provides, viz:

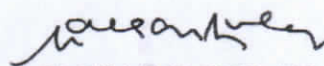
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¹ Second Article, Latest Amended Articles of Incorporation

In view of the foregoing, the request of **ALPHA ANGELICUM ACADEMY, INCORPORATED** to be exempted from income tax on its income as a Section 30 (H) institution is hereby denied as it failed to prove that it is a non-profit educational institution. Therefore, **ALPHA ANGELICUM ACADEMY, INCORPORATED** shall be treated as a proprietary educational institution subject to ten percent (10%) preferential rate pursuant to Section 27 (B) of the National Internal Revenue Code of 1997, as amended.

Please be guided accordingly.

Very truly yours,



CAESAR R. DULAY
Commissioner of Internal Revenue

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REVENUE REGION NO. 9 – San Pablo City
Attention: Revenue District Office No. 57 – City of Biñan, Laguna