Bringing In Revenues
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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE

Quezon City

BAGONG PILIPINAS

Date: FEB 04 2026

REVENUE MEMORANDUM CIRCULAR NO. 010-2026

SUBJECT : Clarifying the Tax Treatment, Documentation Requirements, and Filing of Return and Payment of Donor's Tax for Donations Consisting Purely of Cash

TO : All Internal Revenue Officials, Employees, and Other Concerned Parties

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SECTION 1. BACKGROUND

This Circular is hereby issued to clarify the tax treatment of purely cash donations pursuant to Title III, Chapter II of the National Internal Revenue Code of 1997, as amended (Tax Code), and to reiterate the obligation of donors to file the required return and remit the corresponding taxes, if any, in accordance with existing revenue issuances. Further, this clarifies whether or not the issuance of an Electronic Certificate Authorizing Registration (eCAR) of purely cash donations is necessary.

SECTION 2. COVERED TRANSACTIONS

These rules shall apply to donations consisting purely of cash, made during the same calendar year, to natural or juridical persons, including organizations, foundations, and institutions.

SECTION 3. CLARIFICATIONS

1. **Manner of filing of the return and payment of tax.** – Donor's tax return for purely cash donations shall be filed electronically in any of the available electronic platforms [e.g., eBIRForms Facility, Electronic Filing and Payment System (eFPS), tax returns filing applications/solutions of Authorized Taxpayer Service Providers (ATSPs)]. The donor's tax due thereon shall be paid manually through any Authorized Agent Bank (AAB) or electronically through the available ePayment channels of the Bureau.

The following documentary requirements shall be submitted within thirty (30) days after the date the gift is made or completed to the Revenue District Office (RDO) having jurisdiction over the residence of the Donor (individual)/where the Donor is registered (non-individual); or, for large taxpayers, to the Large Taxpayers (LT) Division where the Donor is registered:

a. Notarized Deed of Donation;

b. Proof of cash transfer (e.g., official receipt, acknowledgement letter, validated deposit slip, fund transfer confirmation);
c. Proof of filing of donor's tax return (BIR Form No. 1800);
d. Proof of payment of donor's tax (if applicable);
e. Certificate of Donation (for tax-exempt donee);
f. Valid government-issued identification (IDs) for individual Donor and Donee or, Secretary's Certificate/Board Resolution for non-individual taxpayers; and
g. Taxpayer Identification Number (TIN) of Donor and Donee.

For cash donations made to accredited Donee Institutions under Section 34(H) of the Tax Code, the aforesaid documents shall serve as evidence of the transaction to support future claims for deductions from gross income, in addition to the Philippine Council for NGO Certification (PCNC) Accreditation issued by the BIR to the Donee.

2. **Electronic Certificate Authorizing Registration (eCAR) Requirement.** – An eCAR shall not be required for donations consisting exclusively of cash donations, as cash is not a registrable property requiring transfer of title under any government registry.

SECTION 4. EFFECTIVITY

This Circular shall take effect immediately upon publication in the BIR official website and shall remain in force until further amended.

All internal revenue officials, employees and others concerned are hereby enjoined to give this circular as wide a publicity as possible.

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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