



**TO : CEAP NATIONAL BOARD, CEAP MEMBER SCHOOLS,  
AND SUPERINTENDENTS**

**RE : ADVISORY ON THE BIR'S  
REVENUE MEMORANDUM ORDER NO. 20**

This notice is being issued to update the CEAP National Board, CEAP Member Schools and Superintendents regarding the status of our request from the Bureau of Internal Revenue (BIR) to withdraw or to amend Revenue Memorandum Order No. 20-2013 (RMO 20).

Last October 2, 2013, the Office of BIR Commissioner Kim Henares received our position paper on RMO 20. Thereafter, on October 18, CEAP met with the Commissioner's Chief of Staff (Atty. Larry Barcelo), the Chief of the Staff of the Deputy Commissioner for Legal Matters (Atty. Abigail Gamboa), and the Officer-in-Charge of the Law Division (Atty. V.C. Cadangen). Last October 25, CEAP requested an audience with the BIR Commissioner to personally and thoroughly explain CEAP's position to the Commissioner.

In essence, CEAP is requesting the exemption of non-stock, non-profit (NSNP) religious and educational institutions, particularly, CEAP and its Member-Schools, from the implementation of RMO 20 based on the following grounds:

1. CEAP and its Member-Schools are exempt from taxation under the Philippine Constitution and the National Internal Revenue Code of 1997, as amended; and,
2. RMO 20 invalidly restricts the tax exemption granted to NSNP religious and educational institutions.

However, as of this writing, CEAP's Tax Lawyer, Salvador and Associates, has been informed that the Commissioner is "still reviewing CEAP's position paper. Thus, she has not yet provided a date for the meeting." Salvador and Associates are making the necessary follow-up with the office of the BIR Commissioner. CEAP is renewing its call to all CEAP Member-Schools to delay cooperation in the implementation of the said RMO until November 8, 2013.