

Republic of the Philippines
HOUSE OF REPRESENTATIVES
Quezon City, Metro Manila

Sixteenth Congress
First Regular Session

HOUSE BILL NO. 3589



Introduced by Honorable Lucy Torres-Gomez

EXPLANATORY NOTE

In the aftermath of Super typhoon Yolanda (international name: "Haiyan"), one of the international humanitarian organizations which promptly came to the relief and rehabilitation of the victims in the Visayas was the Tzu Chi Foundation ("Tzu Chi", for brevity).

Considered one of the most effective aid agencies in the Asian region, Tzu Chi is a non-profit Buddhist organization based in Taiwan. It is a major civil society actor, with approximately ten (10) million members, and chapters in forty-seven (47) countries. The group's core activities span charity, medicine, education and humanistic culture, and it provides aid to all people regardless of race, religion or nationality.

The largest non-governmental organization (NGO) in the Chinese-speaking world, Tzu Chi enjoys a special consultative status at the United Nations Economic and Social Council. It is for this vital fact that this bill is being filed.

Under our laws, the United Nations, as well as its specialized agencies, enjoy tax-exempt privileges. Hence, in the course of relief and rehabilitation efforts following "Yolanda's" onslaught, the UNICEF was able to secure for the Filipino victims donations from various international sources which were treated tax-free.

There is no particular reason why Tzu Chi, which has a special consultative status with the United Nations Economic and Social Council, should not be granted similar tax-exempt privileges, at least insofar as its importation of relief goods and aid equipment are concerned. While, technically, its "special consultative status" doesn't make Tzu Chi a U. N. specialized agency covered by international conventions and treaties,

SEC. 3. Rules and Regulations. – The Secretary of Finance shall promulgate the rules and regulations necessary for the effective implementation of this Act.

SEC. 4. Repealing Clause. - All other laws, decrees and orders or rules and regulations, or parts thereof, which are inconsistent with this Act are hereby repealed or modified accordingly.

SEC. 5. Effectivity. - This Act shall take effect fifteen (15) days after its publication either in the Official Gazette or in a newspaper of general circulation.

Approved,

A handwritten signature in black ink, appearing to be "J. L. Gonzales", written over a horizontal line.

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AN ACT
EXEMPTING FROM TAX GOODS, EQUIPMENT AND OTHER
ARTICLES FOR RELIEF AND REHABILITATION IMPORTED
INTO THE COUNTRY BY THE TZU CHI FOUNDATION

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

SECTION 1. Exemption from Taxes. All goods, equipment and other articles for relief and rehabilitation imported into the Philippines by the Tzu Chi Foundation, a charitable and non-profit organization based in the Republic of China in Taiwan, shall be exempt from customs duties and taxes of whatever nature.

SEC. 2. Certification from the Department of Social Welfare and Development. – The Department of Social Welfare and Development shall issue the appropriate documentation certifying to the necessity of the importation under Section 1 hereof.

there is no dispute however with respect to its purely charitable and non-profit character.

In view of the foregoing premises, the early consideration and passage of this bill into law are earnestly requested.



LUCY TORRES GOMEZ
Representative
Fourth District of Leyte