

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

Seventeenth Congress
First Regular Session

HOUSE BILL NO. **4437**



Introduced by Honorable Michaelina M. Antonio

EXPLANATORY NOTE

Last year, unbeknownst to many Filipinos, while we were noisily cheering the country's sports representatives at the Southeast Asian Games in Singapore, another important international competition was taking place in Europe - where the Philippine representative was quietly reaping top awards against 34 entrants from the US and several European countries. At the Poland International Choral Competition, the members of the UP Concert Chorus - jetlagged, exhausted and surviving on meager funds, under the inspired direction of Prof. Janet Sabas-Aracama, gave the most impressive performances which garnered the Philippines the Grand Prix. Adjudged the Best Choir of the international contest after receiving the highest score overall in the final tally by the jury panel -- all respected authorities in choral music, with Prof. Romuald Twardowski (Poland) as jury head, and jury members Ko Matsushita (Japan), Irina Roganova (Russia), Javier Busto (Spain/Sweden) and Rihard Dubra (Latvia), -- the University of the Philippines Concert Chorus received a statuette and the "Golden Polyhymnia (Muse of Choral Art) Award". UPCC also carried the distinction of being the only Asian choir that participated in the competition. Their costumes, evocative of the Pintados Kasadya-An Festival of Leyte, by Edgar San Diego, awed not only the audience and judges but the other contestants as well who had their photos taken with the Philippine choir.

The UPCC, the official choir of the University of the Philippines - has been honored as an ALIW Entertainment Hall of Fame Awardee for Best Choral Group (after winning Best Choral Group of the Year multiple and consecutive times), has received a CECIL Award (the Philippine version of the Grammy Awards) for its recording of Ryan Cayabyab's "Misa", and has consistently won top prizes in international choral competitions.

But what is very saddening about the winnings of the UP Concert Chorus and other award-winning choirs such as the UP Singing Ambassadors, Novo Concertante Manila, Kammerchor Manila, UST Singers, UP Madrigal Singers, Imusicappella, University of Mindanao Chorale, Lost Cantates de Manila, and Ateneo Chamber Singers (the profiles of which are hereto attached) is that their members always have to struggle and work very, very hard to join such prestigious international competitions. In the case of the UP Concert Chorus last year, the members had to perform in several exhausting concerts in the US to earn funds that could allow them to join the 2015 International Competition in Poland. Through sheer hard work and determination, they brought home the Championship and gave pride and honor to the country. The members of the UP Concert Chorus proved to the world that for talented Filipinos, no dream is impossible to reach. They exemplified the resiliency and tenacity of Filipinos as they trudged on to achieve their goal. And win, hands down, they did. It is unfortunate (and a big loss for our country) that this year, they could not join any International Competition for the main reason that they do not have the funds for their airfare and other expenses that are needed to bring them to International Festivals.

It is in this light that the undersigned is proposing this measure that would give tax incentives to persons (natural or juridical) who could give financial support or other kinds of support to award-winning choirs and performers like the UPCC, UP Singing Ambassadors, Novo Concertante Manila, Kammerchor Manila, UST Singers, UP Madrigal Singers, Imusicappella, University of Mindanao Chorale, Lost Cantates de Manila, and Ateneo Chamber Singers. Through such tax breaks, we will be supporting choirs and other artists who are also our Ambassadors of Goodwill and promoters of Philippine music, art, culture and tourism. Needless to say, supporting these artists will be valuable in developing and molding future artists who can also give honor and glory to our country. It should also be mentioned here that in the year 2013, the UP Concert Chorus held fundraising concerts here and abroad to help Typhoon Haiyan victims. This goes to show that aside from the honor that they give our country, these artists can be the partners of the government in fundraising and socio-civic activities to help other Filipinos in need.

In view of the foregoing, approval of this bill is earnestly sought.



MICHELLE M. ANTONIO

Republic of the Philippines
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**AN ACT PROVIDING TAX INCENTIVES TO INDIVIDUALS AND
CORPORATIONS GIVING DONATIONS, CONTRIBUTIONS, AND GRANTS
TO FILIPINO PERFORMERS WHO HAVE WON INTERNATIONAL
COMPETITIONS**

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

SEC. 1. Tax Exemptions and Deductions. - Any donation, contribution, gift and grant of real and personal property to any Filipino international award-winning performers (choirs, singers, dance groups, dancers, etc.) shall constitute an allowable deduction from the income of the donor for income tax purposes and shall be exempt from donor's tax, in accordance with the provisions of the National Internal Revenue Code, as amended: *Provided, however,* That the value of each donor's donations, contributions, gifts, or grants eligible for the tax exemption and deduction shall only be up to an amount not exceeding One Million Pesos (P1,000,000.00) for one taxable year. The value of the donation in excess of One Million Pesos (PhP1,000,000.00) shall be subject to donor's tax and shall no longer be allowed as tax deduction.

SEC. 2. *Applicability to Both Corporate and Individual Donors.* - The tax incentives provided in Section 1 hereof shall be applicable to both corporate and individual donors. Provisions in the National Internal Revenue Code, as amended, to the contrary notwithstanding, individual donors shall be entitled to deductions in their gross income for donations covered by this Act.

SEC. 3. *Valuation of Property Donations.* - The amount of any donation of property other than money shall be based on the acquisition cost of said property. However, such valuation shall take into consideration the depreciation in the value of the donated property in case such property has been used.

SEC. 4. *Proof of Donation.* - Donations, contributions, or gifts shall be allowable as deductions under this Act only if verified in accordance with existing rules and regulations of the Bureau of Internal Revenue for proving charitable donations, contributions, car gifts for purposes of tax deduction. Any product or brand endorsement, personal service, or other consideration of any nature given in exchange for the purported donation shall automatically make such purported donation ineligible for the incentives under this Act.

SEC. 5. *Coverage.* - Only donations, gifts, contributions, and grants made within two (2) years from the date the international award was won shall be eligible for the tax incentives provided in Section 1 hereof.

SEC. 6. *Government Incentives.* - Any award, incentive, or grant given by the Government, its corporations, institutions, instrumentalities and agencies, to international award-winning performers shall be exempt from taxes.

SEC. 7. *Separability Clause.* - If any provision or section of this Act or the application thereof to any person or circumstances is held invalid, the other provisions or sections of this Act shall remain valid, and the application of such remaining provisions or sections to the other persons or circumstances, shall not be affected thereby.

SEC. 8. *Effectivity.* - This Act shall take effect fifteen (15) days from the date of its publication in the Official Gazette or in at least two (2) newspapers of general circulation.

Approved,

UP Singing Ambassadors

Béla Bartók 25th International Choir Competition *July 25-29, 2012, Debrecen, Hungary*

- Special Prize for Excellent Conducting Performance for ED MANGUIAT
- 3rd Prize - Chamber Choirs Category

LX Concorso Polifonico Internazionale Guido d'Arezzo" *August 23-26, 2012, Arezzo, Italy*

- 1st Prize - Romantic Period Music
- 1st Prize - Folklore Music Festival / Prize of the Public
- 2nd Prize - Mixed Choirs Category

4th Int'l. Choir Festival Mundus Cantat 2008 *May 21-24, 2008, Sopot, POLAND*

- GRAND PRIZE
- 1st Prize & Gold Diploma - Sacred Music Cat.
- 1st Prize & Gold Diploma - Folklore Category
- 1st Prize & Gold Diploma - Pop, Jazz & Spirituals Category

37th Florilege Vocal de Tours *May 29-June 1, 2008, Tours, FRANCE*

- 3rd Prize - Mixed Choirs Category
- 3rd Prize - Free Program Category
- Finalist - Grand Prize Competition

Llangollen Int'l. Musical Eisteddfod 2008 *July 8-13, 2008, Llangollen, Wales, UK*

- 1st Prize - Chamber Choirs Category •
- 1st Prize - Folklore Choirs Category •
- Finalist - "Choir of the World" Competition •

Béla Bartók 23rd Int'l. Choir Competition *July 30-August 3, 2008, Debrecen, HUNGARY*

- 1st Prize - Mixed Choirs Category •
- 3rd Prize - Chamber Choirs Category •
- Finalist - Grand Prize Competition •

Festival Choral international de Neuchâtel 2008 *August 5-9, 2008, Neuchâtel, SWITZERLAND*

- GRAND PRIZE •
- 1st Prize - Mixed Choirs Category •

UP Concert Chorus

2012

UP Concert Chorus bags choral title in Spain
UP Concert Chorus 50th Anniversary Gala Concert
UP Concert Chorus performs in Helsinki, participates in 4th Harald Andersen Choir Competition

2013

U.P. Concert Chorus on U.S. Tour
KOREoKAPELA: KORUS, KOREografi & A KAPELA by UP Concert Chorus
U.P. Concert Chorus to Perform in Kota Kinabalu

2014

The University of the Philippines Concert Chorus
UP Concert Chorus takes the plunge, does the ice bucket challenge

2015

UP Concert Chorus champion at Poland International Choral tilt
UP Concert Chorus bags top prize in international competition
UP Concert Chorus wins the Grand Prix in Krakow International choir festival
UP Concert Chorus wins Grand Prize in Poland choral fest
UP Concert Chorus wins the Grand Prix in Krakow Int'l choir festival
UP Concert Chorus bags top prize in Krakow Fest
UP Concert Chorus Performs In New York For Its Goodwill International Concert Tour 2015

UP Concert Chorus bags choral title in Spain
UP Concert Chorus in New York for its Goodwill International Concert Tour 2015
UP Concert Chorus charms Swiss audience with their choreographed music
UP Concert Chorus wins Grand Prix in Poland
UP Concert Chorus wins top prize in Poland
UP Concert Chorus performs at PHIL Independence Day celebration in Prague
UP Concert Chorus bags top prize in Krakow Fest

Novo Concertante Manila

26° Grand Prix Seghizzi

Gorizia, Italy

July 2014

4th Prize

53° Concorso Internazionale di Canto Corale Seghizzi Finals Competition

Gorizia, Italy

July 2014

2nd Prize in Unified Category 1:

2nd Prize (Gold Medal) in "Categoria Periodo Storico 1400-1640" (Renaissance Category)

2nd Prize (Gold Medal) in "Categoria Periodo Storico 1821-1910" (Romantic Category)

1st Prize (Gold Medal) in "Categoria Periodo Storico dal 1911 ad oggi" (20th Century Music Category)

6th Prize in Unified Category 2:

2nd Prize (Gold Medal) in "Rassegna di Elaborazioli Coraldi di Canti di Tradizione Orale e Canti Tradizionali" (Folk Category)

3rd Prize (Silver Medal) in "Rassegna di Elaborazioli Coraldi di Musica Leggera e Jazz" (Pop/Jazz Category)

Special prize for the performance of "Spruzzi e Sprazzi" composed by Angelo Maria Trovato, winner of the "Trofeo di composizione Seghizzi 2014"

49. Międzynarodowy Festiwal Pieśni Chóralnej im. Prof. Jana Szyrockiego w Międzyzdrojach
Międzyzdroje, Poland

June 2014

Nagrodę Główną Festiwalu (Grand Prize of the Festival)

Złoty Dyplom (Gold Diploma) - Category A: "Mixed choirs, Female, Male, Youth"

Nagrodę Główną Konkursu „Musica Sacra” (Musica Sacra Competition Grand Prize) -
Bursztynową Aureolę Świętego Piotra Apostoła

1st Xinghai Prize International Choir Championships
Guangzhou, China
2012

Grand Prix Winner (Platinum Diploma) - Mixed Choir Category

Platinum Diploma - Folklore Category

- 1st Asia Cantate International Choral Competition
Phuket, Thailand
2012

Category Winner (Gold A) - Chamber Choir Category

Category Winner (Gold B) - Folklore Category

- National Commission for Culture and the Arts Philippines
Manila, Philippines
2010

Ani ng Sining Award

- National Commission for Culture and the Arts Philippines
Manila, Philippines
2009

Ani ng Dangal Award

- 46. Internationaler Chorwettbewerb
Spittal an der Drau, Austria
2009

1° Preis – Kunstlied Category

2° Preis – Volkslied Category

- 55th Certamen Internacional de Habaneras y Polifonia

Torre Vieja, Spain

2009

Primer Premio – Polifonia

- Vivere Christmas Choral Competition

Alabang, Philippines

2008

Kammerchor Manila

2014

June:

*Kammerchor Manila won 4 golds in all 4 categories - Superior for Mixed Adult Choirs (98 points); Mixed Adult Choirs (100 points); Spiritual, Gospel, Pop for Youth and Adult Choirs (100 points); Folklore A Capella for Youth and Adult Choirs (100 points) at the 42nd Festival of Songs held in Olomouc, Czech Republic. The group was also declared as the Absolute Festival Winner.

May:

*Kammerchor Manila's 3rd European Competition/Concert Tour.

*4th Placer at the 2nd International Choral Competition - Ave Verum (ICC|AV) held in Baden, Austria.

2013

August:

*3rd Placer under the Chamber Choir Category at the 1st Andrea O. Veneracion International Choral Festival held at the Cultural Center of the Philippines.

2010

July:

Participant, 6th World Choir Games, Shaoxing, China

> Silver Medal, Mixed chamber choir category

> Bronze Medal, Folklore category

2009

September:

*Linz, Austria

- Participant, 2nd International Anton Bruckner Choir Competition
- > Gold Diploma, Mixed Category
- > Silver Diploma, Sacred Music Category
- > Special Prize, Outstanding interpretation of "Pamugun"
- Linz was also one of the "Cultural Capitals of Europe in 2009"

Aleron

2013

August

- 1st prize in the Vocal Ensemble Category, 1st Andrea O. Veneracion International Choral Festival

2014

October (Busan, South Korea)

- Gold prize in the Clasical Equal Voices Category
- Overall Grand Prix winner, 10th Busan Choral Festival & Competition

2015

July (Takarazuka, Japan)

- Overall Winner, 31st Takarazuka International Chamber Chorus Contest
- Gold prize winner in Folklore and Contemporary categories

November (Macau)

- Chosen as the representative of the Philippines in the inaugural International Federation for Choral Music (IFCM) World Choral EXPO

UST Singers

2009

May (California, USA)

- 2009 California International Choral Festival and Competition
 - First prize in required piece competition
 - First prize in folk competition
 - People's Choice Award

2010

April 9

- 17th Bangor International Competition
 - First prize in required piece competition
 - Grand Prize - Open Choral Competition
 - First Prize - Mixed Choir Category
 - First Prize - Madrigal Category
 - First Prize - Sacred Music Category
 - Second Prize - Light Entertainment Category
 - Best Visiting Choir

- 6th Mundus Cantat International Choral Festival
 - First Prize - Sacred Category (96.3%)
 - First Prize - Folk/Secular Category (99.0%)
 - First Prize - Spiritual/Jazz/Gospel (98.0%)
 - Grand Prix 2010
- 56th Cork International Choral Festival
 - Lady Dorothy Mayer Memorial Trophy
 - Best Interpretation of a Piece "GAPAS" by Eudenice Palaruan
- Llangollen International Musical Eisteddfod 2010
 - First Prize - Mixed Choir Category
 - First Prize - Youth Choir Category
 - Third Prize - Folk Song Category
 - Grand Prize - Choir of the World and The Pavarotti Trophy
- 28th Festival International de Musica de Cantonigros
 - First Prize - Mixed Choir Category
 - First Prize - Folk Song Category
- Festival Internacional de Polifonía y Habaneras
 - First Prize - Habaneras Category
 - Public Prize
 - Grand International Prize

2013

- Yeosu International Choral Competition
 - Finalist - Grand Prix
 - Second Prize - Mixed Choir Category
 - Third Prize - Sacred Category
 - Third Prize - Folk, Negro Spiritual and Gospel Category
 - Third Prize - Pop and Jazz Category

2015

- 4th Florence International Choir Festival
 - Golden David Trophy 2015 - Grand Prix
 - First Prize, Mixed Choirs Adult Category
 - First Prize, Pop, Folk, Gospel and Barbershop Ensembles Category
 - First Prize, Sacred Music Category
 - First Prize, Modern and Contemporary Music Category
 - Best Male Soloist, Roberto "Robie" Tagalog (for "Gabaq-an" by Ruben Federizon)
 - Best Contemporary Work's Arrangement ("My Heart and I" by Ennio Morricone/arr. Fidel Calalang Jr.)

- Best Interpretation of the Required Piece ("Vergine, O Natura Sacra" by Gaetano Lorandi)

University of the Philippines Madrigal Singers

2006

July

- Florilege de Tours choral competition, France
 - Grand prize winner
 - First prize for Category III (mixed vocal ensemble)
 - First prize for Category IV (free program)
 - Winner of the Prix University Francois Rabelais for best interpretation of a Renaissance number

2007

August (Arezzo, Italy)

- European Grand Prix for Choral Singing
 - Grand prize winner
 - The first choir to win the grand prize twice

2009

- Designated as the UNESCO Artist for Peace

2010 (Arezzo, Italy)

- Conferred the Guidoneum Award by the Fondazione Guide d'Arezzo

2012

- Recipient of the Brand Laureate Premier Award as World's Best Choral Ensemble from the Asia Pacific

2016 (Arezzo, Italy)

- 64th International Choral Competition
 - Grand Prix winner

Imusicappella

- 2012 Busan International Choral Festival and Competition, Busan South Korea^[6]
 - Grand Prize Winner
- 9th International Choirdays Mainhausen 2011, Germany
 - First prize, Mixed Choir Category
 - Third prize, Jazz Category^[7]
- 6th Harmonie Festival 2011 Lindenholzhausen, Germany
 - First prize, Vocal Ensemble Category
 - Second Prize, Mixed Chamber Choir Category^{[8][9]}
- 40th Florilege Vocal de Tours 2011 France

- First prize, Free Expression Category
 - Third prize, Mixed Vocal Ensemble Category^[10]
- 1st California International Choral Festival & Competition 2007 San Luis Obispo, California, USA
 - First prize, Required Pieces Category
 - First prize, Folk Music Category
 - Second prize, Choir's Choice Category (Free Programme Category)
 - Public prize,^[11]
- 43rd Montreux International Choral Festival 2007, Switzerland
 - First prize / Jury prize
 - Prize for Best Programming & Interpretation
 - Public prize^[12]
- 10th Marktoberdorf International Chamber Choir Competition 2007, Germany
 - Fourth place, Mixed Chamber Choir Category
 - Public Prize

University of Mindanao Chorale

- 2016 Orientale Conventus IX (Singapore) grand prix champion

Lost Cantates de Manila

- 2016 Busan International Choral Festival and Competition (Busan, South Korea)
 - Grand prize winner
 - Gold prize in classical/mixed choir category
 - Silver prize in pop/a capella category

Ateneo Chamber Singers

2014

July

- World Choir Games (Riga, Latvia)
 - Champion – Musica Sacra Acapella category
 - Gold medal – Mixed Chamber Choirs category
- Certamen Internacional de Habaneras y Polifonia (Torrevieja, Spain), first prize winner

2006

- Tolosa International Competition (Tolosa, Spain) first prize winner