



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 83-2026



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SUMMARY

The BIR circulated for the guidance and information of all internal revenue officers, employees, and others concerned, the copy of the Executive Order (EO) No. 117 series of 2026 entitled "Streamlining the Accreditation System for Donee Institutions and Designating the Department of Social Welfare and Development as the Sole Accrediting Entity for Social Welfare and Development Agencies, Amending Executive Order No. 720 series of 2008 for the Purpose", which was signed last 07 May 2026.

Under EO No. 117, series of 2026, the President designated the Department of Social Welfare and Development (DSWD) as the sole accrediting agency of social welfare and development agencies (SWDAs) or any other institutions and organizations engaged in social welfare activities. The Certificate of Registration and Certificate of Accreditation issued by the DSWD to SWDAs, as applicable, shall be deemed sufficient and recognized by the BIR in granting donee-institution status for purposes of Section 34(H) and 101(A) of the Tax Code, as amended. All SWDAs that have been granted donee-institution status prior to the issuance of the EO shall retain such status until the expiration of their respective Certificates of Registration and/or Certificates of Accreditation. Upon expiration, the concerned SWDAs shall apply for accreditation with the DSWD.

* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Circularizing Executive Order No. 117 (S. 2026): Streamlining the Accreditation System for Donee Institutions and Designating the Department of Social Welfare and Development as the Sole Accrediting Entity for Social Welfare and Development Agencies, Amending Executive Order No. 720 (S. 2008)

* Issuance Date

22 July 2026

* Link

<https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2083-2026.pdf>

