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DU-BALADAD AND ASSOCIATES

ADVISORY

SERIES OF 2026

Tax Treatment of
Purely Cash Donations

BUREAU OF INTERNAL REVENUE
Revenue Memorandum Circular No. 10-2026
February 4, 2026

TAX TREATMENT OF PURELY CASH DONATIONS

I. Covered Transactions

Donations consisting purely of cash, made during the same calendar year, to natural or juridical persons

II. Filing of Tax Returns and Payment of Taxes

Donor's tax returns for covered transactions shall be filed electronically in any of the available electronic platforms. The related donor's tax due shall be paid manually through any Authorized Agent Bank or electronically through the available ePayment channels.

III. Submission of Documentary Requirements

Within 30 days after the date the gift was made or completed, the following documentary requirements shall be submitted to the RDO having jurisdiction over the residence of the Donor (for individuals) or where the Donor is registered (non-individual):

- Notarized Deed of Donation;
- Proof of cash transfer;
- Proof of filing of donor's tax return (BIR Form No. 1800);
- Proof of payment of donor's tax (if applicable);
- Certificate of Donation (for tax-exempt donee);
- Valid government issued ID (individual) of Donor and Donee or Secretary's Certificate/Board Resolution for non-individual taxpayers; and
- TIN of Donor and Donee

For donations to accredited Donee Institutions [Section 34(H) of the Tax Code], the above documents shall serve as additional evidence of the transaction to support future claims for deductions from gross income.

IV. Electronic Certificate Authorizing Registration Requirement

eCAR shall not be required as cash is not a registrable property requiring transfer of title.

V. Effectivity

This RMO shall take effect immediately upon publication in the BIR official website.

Source:
BIR Revenue Memorandum Circular No. 10-2026
January 27, 2026

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