

REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF INTERNAL REVENUE

June 2, 2010

**REVENUE MEMORANDUM CIRCULAR NO. 47-2010**

**SUBJECT:** Circularizing Section 14 of Republic Act No. 10028, An Act Expanding the Promotion of Breastfeeding, Amending For the Purpose Republic Act No. 7600, otherwise known as "An Act Providing Incentives to All Government and Private Health Institutions with Rooming-In and Breastfeeding Practices, and For Other Purposes"

**TO :** All Revenue Officials, Employees and Others Concerned

---

For the information and guidance of all internal revenue officers, employees and others concerned, quoted hereunder is the pertinent provision on tax matters provided in Section 14 of Republic Act No. 10028, renumbering and amending Section 13 of Republic Act No. 7600, providing for incentives to facilities, establishments or institutions as follows:

*"Section 14. Section 13 of Republic Act No. 7600 is hereby renumbered and amended to read as follows:*

*"Sec. 19. Incentives. - The expenses incurred by a private health and non-health facility, establishment or institution, in complying with the provisions of this Act, shall be deductible expenses for income tax purposes up to twice the actual amount incurred: Provided, That the deduction shall apply for the taxable period when the expenses were incurred: Provided, further, That all health and non-health facilities, establishments and institutions shall comply with the provisions of this Act within six (6) months after its approval: Provided, finally, That such facilities, establishments or institutions shall secure a "Working Mother-Baby-Friendly Certificate" from the Department of Health to be filed with the Bureau of Internal Revenue, before they can avail of the incentive.*

*"Government facilities, establishments or institutions shall receive an additional appropriation equivalent to the savings they may derive as a result of complying with the provisions of this Act. The additional appropriation shall be included in their budget for the next fiscal year."*

The law was signed on March 16, 2010 and published in a newspaper of general circulation on April 28, 2010.

All revenue officials and employees are enjoined to give this circular as wide a publicity as possible.

(Original Signed)  
**JOEL L. TAN-TORRES**  
*Commissioner of Internal Revenue*