



**NATIONAL ORGANIC AGRICULTURE BOARD**  
**Resolution No. 19**  
**Series of 2020**

**RECOMMENDING THE APPROVAL OF THE REVENUE REGULATION ON THE IMPLEMENTATION OF THE INTERNAL REVENUE TAX INCENTIVES PROVISIONS OF REPUBLIC ACT NO. 10068 OR THE ORGANIC AGRICULTURE ACT OF 2010**

**WHEREAS**, Section No. 05 of Republic Act (RA) No. 10068 otherwise known as the "Organic Agriculture Act of 2010" established the National Organic Agriculture Program (NOAP);

**WHEREAS**, the Honorable Board is the policy-making body mandated under Section 6 of RA No. 10068 to provide direction and general guidelines for the implementation of the Program;

**WHEREAS**, pursuant to the provisions of Section 244 and 245 of the National Internal Revenue Code (NIRC) of 1997, as amended, in relation to Section 24 of R.A. No. 10068 otherwise known as the "Organic Agriculture Act of 2010" these regulations are hereby promulgated to implement the tax provisions of the Act;

**WHEREAS**, Section 86 (II) of R.A. 10963 otherwise known as the Tax Reform for Acceleration and Inclusion (TRAIN) Law states that Section 24 (e) of RA No. 10068, pertaining to the provision of Zero-Rated Value Added Tax has been repealed;

**WHEREAS**, income tax holiday and exemption for seven (7) years, starting from the date of registration of organic food and organic input producers on all income taxes levied by the National Government;

**WHEREAS**, a revenue regulation shall be approved to supplement the Implementing Rules and Regulations promulgated by the Department of Agriculture (DA) in consultation with the Bureau of Internal Revenue (BIR) and the Department of Finance (DOF);

**NOW, THEREFORE**, considering the foregoing, this Honorable Board, by virtue of the powers vested in it by RA 10068, has **RESOLVED**, as it hereby **RESOLVES**, to recommend the approval of the revenue regulation for the implementation of internal revenue tax incentives provisions of RA No. 10068.

**RESOLVED, FINALLY**, that the DA and the BIR shall recommend the approval of the Revenue Regulation to the DOF.



Republic of the Philippines  
Department of Agriculture  
**NATIONAL ORGANIC AGRICULTURE BOARD**  
BAFS Bldg., BPI Compound, Visayas Avenue, Diliman, Quezon City 1101 Philippines



**APPROVED** by the following Members of the NOAB on August 19, 2020:

---

**USEC. ZAMZAMIN L. AMPATUAN**  
Alternate Chairperson  
Department of Agriculture (DA)  
Date signed: \_\_\_\_\_

---

**ASEC. ROOSQUE B. CALACAT**  
Vice - Chairperson  
Permanent Representative  
Department of the Interior and Local Government  
Date signed: September 10, 2020



---

**ASEC. MILAGROS ISABEL A. CRISTOBAL**  
Permanent Representative  
Department of Agrarian Reform  
Date signed: September 29, 2020

---

**DIR. JOCELYN DR. ANDAYA**  
Permanent Representative  
Department of Education  
Date signed: \_\_\_\_\_

---

**DIR. HENRY A. ADORNADO**  
Permanent Representative  
Department of Environment and  
Natural Resources  
Date signed: \_\_\_\_\_

---

**DIR. PILAR MARILYN P. PAGAYUNAN**  
Permanent Representative  
Department of Health  
Date signed: \_\_\_\_\_



Republic of the Philippines  
Department of Agriculture  
**NATIONAL ORGANIC AGRICULTURE BOARD**  
BAFS Bldg., BPI Compound, Visayas Avenue, Diliman, Quezon City 1101 Philippines



**DIR. JUANITO T. BATALON**  
Permanent Representative  
Department of Science and Technology  
Date signed: \_\_\_\_\_

**DIR. RAQUEL B. ECHAGUE**  
Permanent Representative  
Department of Trade and Industry  
Date signed: \_\_\_\_\_

**MR. JEFFERSON C. LARUAN**  
Representative, Luzon Small Farmer  
La Trinidad Organic Practitioners  
Multi-Purpose Cooperative  
Date signed: \_\_\_\_\_

**MR. JERRY A. DIONSON**  
Representative, Visayas Small Farmer  
Negros Island Organic Practitioners  
Association  
Date signed: September 01, 2020

**MR. ADELBERTO B. BANIQUED**  
Representative, Mindanao Small  
Farmer, Molave Organic SRI  
Practitioners Associations  
Date signed: September 02, 2020

**MR. NOEL B. SALAZAR**  
Representative, NGO  
AGRO-ECO Philippines Inc.  
Date signed: September 01, 2020

**ENGR. GUILLERMO F. SARET, JR.**  
Representative, Agribusiness  
Firm/Private Sector  
Saret Organic Farmville  
Date signed: September 02, 2020

**DR. NORMAN G. DE JESUS**  
Representative, Academe  
Pampanga State Agricultural  
University (PSAU)  
Date signed: September 01, 2020

Noted by:

**RONALD JOHN L. LAMANO**  
NOAB Secretary  
Date signed: August 19, 2020