

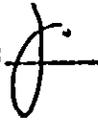
**SIXTEENTH CONGRESS OF THE
REPUBLIC OF THE PHILIPPINES**
Third Regular Session



Senate
Office of the Secretary

'16 FEB -3 A9 :10

SENATE

RECEIVED BY: 

S. B. No. 3220

Introduced by Senator Aquilino "Koko" Pimentel III

**AN ACT
EXEMPTING FROM INCOME TAX, VALUE-ADDED TAX, AND
IMPORT DUTIES THE WINNINGS AND/OR PRIZES OF MISS
PIA ALONZO WURTZBACH AS
MISS UNIVERSE 2015, AND FROM DONOR'S TAX ANY
DONATION MADE BY HER FROM SUCH WINNINGS AND/OR
PRIZES**

EXPLANATORY NOTE

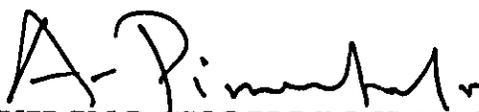
Pia Alonzo Wurtzbach, the 26-year old beauty from Cagayan de Oro City, was crowned as the winner of the 64th Miss Universe Pageant held on December 21, 2015 in Las Vegas, Nevada, USA, besting seventy nine (79) other candidates from all over the world. As Miss Universe, Pia Alonzo Wurtzbach will be receiving a year-long salary as Miss Universe, luxury accommodations in a New York City apartment for the duration of her reign, including living expenses, and designer evening wear, swimwear, and shoe wardrobe, all of which may be subject to income tax and import duties once brought back home by her.

In this vein, this bill seeks to exempt from income tax, value-added tax (VAT), and import duties all winnings and/or prizes awarded to Pia Alonzo Wurtzbach as Miss Universe 2015, on account of the tremendous honor and recognition she has brought to our country and to all Filipinos.

Likewise, the measure also seeks to exempt from Donor's Tax any endowment or contribution made by Pia Alonzo Wurtzbach from such

winnings and/or prizes to religious, charitable, educational, or religious, cultural or social welfare institution, accredited non-government organization, trust or philanthropic organization, or research institution or organization, as a way of encouraging others to engage and be active in charity work and other altruistic causes.

In view of the foregoing, the passage of this bill is immediately sought.


AQUILINO "KOKO" PIMENTEL III

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

- 1 SECTION 1. *Exemption from Taxation and Duties.* - All winnings
2 and/or awards given to Miss Pia Alonzo Wurtzbach for winning the
3 2015 Miss Universe Pageant, or given as a consequence thereof, shall
4 not be included in her gross income and shall be exempt from income
5 tax, value-added tax (VAT), and import duties if applicable, any
6 provision of Republic Act No. 8424 or the Tax Reform Act of 1997, as
7 amended, and Presidential Decree No. 1464 or the Tariff and Customs
8 Code of the Philippines, as amended, to the contrary notwithstanding.
- 9 SECTION 2. *Exemption from Donor's Tax.* - Any donation sourced
10 from the winnings, prizes, and/or earnings of Miss Pia Alonzo
11 Wurtzbach from the 2015 Miss Universe Pageant, or as a consequence

12 thereof, made by her in favor of educational and/or charitable, religious,
13 cultural or social welfare institution, accredited non-government
14 organization, trust or philanthropic organization, or research institution
15 or organization, shall be exempt from the payment of Donor's Tax.

16 **SECTION 3. *Effectivity.*** - This Act shall take effect immediately after
17 its publication in at least two (2) newspapers of general circulation.

Approved,