



COOPERATIVE DEVELOPMENT AUTHORITY Region VIII Extension Office

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ADVISORY

TO : ALL LOCAL CHIEF EXECUTIVES, TREASURER, BUSINESS PERMIT LICENSING OFFICERS, COOPERATIVE DEVELOPMENT OFFICERS IN REGION VIII

SUBJECT : DISSEMINATION OF THE DILG ADVISORY WITH SUBJECT “REITERATION OF DILG MEMORANDUM CIRCULAR NO. 2017-16: EXEMPTION OF DULY REGISTERED COOPERATIVES FROM PAYMENT OF APPLICABLE TAXES, FEES, AND CHARGES”

DATE : JANUARY 22, 2025

Greetings of Cooperation from the Cooperative Development Authority!

As the application/renewal period for business permits commences this January 2025, tax exempt institutions, including duly registered cooperatives, are facing various challenges in their transactions. These challenges include, but are not limited to, additional documentation requirements imposed by local government units to validate their tax-exempt status. In some cases, cooperatives are even compelled to pay amounts higher than the prescribed maximum amounts for business permit charge and community tax certificate in the various Memorandum Circulars of the Department of Interior & Local Government (DILG) and, Bureau of Local Government Finance (BLGF), and taxes/charges for which they are not legally mandated to pay.

To address this concern of the cooperatives, the Department of Interior and Local Government issued an Advisory dated September 12, 2024 with the subject [“Reiteration of Memorandum Circular No. 2017-16: Exemption of Duly Registered Cooperatives from Payment of Applicable Taxes, Fees, and Charges”](#), enjoining among others, all Local Chief Executives to strictly observe the policy.

Relative thereto, this is to formally disseminate the aforementioned DILG Advisory, along with the attached DILG MC No. 2017-16.

We trust that this reiteration advisory will be appropriately disseminated and implemented within your respective concerned offices and locality to facilitate the smooth processing of business permit renewals for cooperatives, and ensure compliance with RA 7160 & [RA 9520](#) on the tax exempt privileges due to cooperatives accordingly

Thank you for your usual support to the cooperative sector.

For your information and guidance.


VENUS M. JORNALES
Regional Director

Enclosed: As stated

Hotline: 0905 883 9817



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